



## IMPORTANT NOTICE – PLEASE READ CAREFULLY

### ALL TAXPAYERS MUST FILE A PERSONAL PROPERTY DECLARATION

Missouri statute Chapter 137 Section 137.340 requires that every person owning or controlling tangible personal property shall file with the Assessor, in the county where they reside, an itemized return listing tangible property owned or controlled on January 1. This declaration must be returned annually, even if there are no changes in the property to be reported. Statutes require that a declaration be filed on or before March 1.

### PENALTY FOR FAILURE TO FILE BY MARCH 1

Missouri statute Chapter 137 Section 137.345 requires that if any person neglects or refuses to deliver an itemized statement of all tangible personal property by the first day of March, they shall be assessed a penalty added to the tax bill. The maximum penalty is \$100.

### TANGIBLE PERSONAL PROPERTY TAXABLE BY MISSOURI STATUTES

In the case of a non-business entity, taxable personal property includes such items as vehicles, motorcycles, trailers, campers and recreational trailers, boats, boat motors, recreational watercraft and off-road vehicles. Personal household goods and furniture are not taxable items; however, livestock such as horses, pigs, chickens etc., and agricultural equipment are taxable. Personally owned aircraft must also be reported. Please include the Gross Take-off Weight, "N" number, and location of hangar. Planes exceeding 3,000 lbs in weight may qualify for apportioned assessment through the State Tax Commission. **Please attach a separate listing of items not accounted for on the form below, or if you need additional space.**

### MANUFACTURED HOMES (MOBILE HOMES)

It is the policy of the St. Louis County Assessor's Office, per Missouri statute Section 137.115, that any manufactured home (mobile home) which is located on land not owned by the owner of the manufactured home, such as in a mobile home park, will be assessed as personal property, and must be reported on the owner's Personal Property Declaration. Manufactured homes should be declared in the county in which they are located. Please call (314) 615-7813 for questions concerning mobile home assessment.

### VEHICLES – PLEASE INDICATE THE EXACT YEAR, MAKE AND MODEL OF EACH VEHICLE

Vehicles will be assessed at 33 1/3 percent of the market value as of January 1 using the NADA guidebooks or other available information per Missouri statutes, Chapter 137, Section 137.115. Final assessed values for vehicles will be available **after June 30**, and can be obtained by calling (314) 615-5500 or on the Internet at [www.stlouisco.com](http://www.stlouisco.com). If you are not in agreement with the assessed value, you may file an appeal to the Board of Equalization. Appeals must be filed on a form supplied by the Board, and must be filed prior to the **second Monday in July**. For further information, please contact the Board of Equalization at 314-615-7195.

If you own a historic licensed vehicle or an antique aircraft, please provide supporting documentation and mark the front of the envelope "Attention Special Assessment Section".

If you have general questions about preparing this declaration, or need accommodation or alternative format, please call: (314) 615-5500. If you use a TTY (teletypewriter) to contact us, the number is (314) 615-3746 – for callers using TTY or TDD only.

**DO NOT REPORT LEASED VEHICLES ON THIS FORM. THE LEASING COMPANY IS RESPONSIBLE FOR REPORTING THEM.**