

ST. CHARLES COUNTY PERSONAL PROPERTY ASSESSMENT FORM



SCOTT SHIPMAN, ASSESSOR
 201 N SECOND STREET - ROOM 141
 ST. CHARLES, MISSOURI 63301
 636-949-7420
 Fax 636-949-7434

TAX YEAR _____

RETURN BY MARCH 1st

PENALTY(S) RANGE UP TO \$100 FOR FILING LATE BASED ON THE ASSESSED VALUE.

TAXPAYERS REQUESTING VERIFICATION THIS FORM WAS RECEIVED, NEED TO PROVIDE A SELF-ADDRESSED STAMPED ENVELOPE.

LOCATION ADDRESS _____

Make name/address corrections here:

Effective Date of Change _____

Moving out of county?

It is your responsibility to notify both your old and new Assessment Authority.

NAME: _____
LAST, FIRST, MI SPOUSE

ADDRESS: _____

CITY, STATE, ZIP: _____

ADDRESS ON JAN 1ST OF TAX YEAR IF DIFFERENT FROM ABOVE: _____

COMPLETE THIS FORM AND RETURN BY MARCH 1st.

If all property is listed in STEP 1, update mileage on vehicles and continue to STEP 3. See Step 2 for listing additional property. If Step 1 is blank, or incomplete, you must report all taxable personal property in the county where the owner resides on January 1st. The following are indicative of residency: *voter registration, *address on property owner's driver's license, *address used when licensing an automobile, *mailing address. RSMo.137.115 directs the Assessor to value personal property based on N.A.D.A. October publications preceding the tax year.

STEP 1: Pre-printed items - Indicate the January 1st mileage on vehicles. If there is an error in the year, make, model or series, cross through the error and make the correction. **Draw a line through any item which you did not own on January 1st.**

Item	Year	Make	Model Series	Mileage Jan 1st	Market Value as of Jan 1st	Assessment Rate	Assessed Value
<p>Note: Any preprinted item not lined through will be taxed.</p>							↑ ↑ ↑ OFFICE USE ONLY

STEP 2: List below any items which you owned on January 1st - NOT LISTED IN STEP 1. Indicate type of item; auto, camper, boat, etc.; year, make, model and series, number of doors: 2, 4; 2 wheel, 4 wheel, or ALL wheel drive; cylinders and indicate mileage as of January 1st. Also include CC's for motorcycles and length for trailers, boats, campers, and recreational vehicles. If you have a mobile home located in a mobile home park include the year, make, length and width, along with location address.

Item	Year	Make	Model Series	#Doors	2WD,4WD,ALL WD	Cylinders/CC	Length	Mileage Jan 1st	Assessed Value
<p>Do not list leased vehicles on this form, see #10 on the reverse side of this form.</p>									↑ ↑ ↑ OFFICE USE ONLY

STEP 3: SIGN, DATE AND RETURN ENTIRE FORM BY MARCH 1st.

I certify the foregoing list contains a true and correct statement of all the tangible personal property made taxable by the laws of the State of Missouri, which I owned or which I had under my charge or management on the first day of January, of the current year. I further certify that I have not sent or taken, or caused to be sent or taken, any property out of this State to avoid taxation.

 TAXPAYER SIGNATURE DATE DAYTIME TELEPHONE #

To verify receipt of this form, visit our website:
<http://assessor.sccmo.org/assessor>

SEE REVERSE SIDE FOR ADDITIONAL INFORMATION

THIS IS NOT A BILL

NOTICE:

ALL PERSONAL PROPERTY ASSESSMENT FORMS NOT CORRECTLY FILED WITH THE ASSESSOR'S OFFICE BY MARCH 1st MAY BE SUBJECT TO A PENALTY FOR FILING LATE. PROPERTY NOT ADDED TO ORIGINAL ASSESSMENT IS SUBJECT TO LATE FILING PENALTY. Taxpayers requesting verification this form was received by March 1st, need to provide a self-addressed, stamped envelope.

1. **Any corrections made to your previous years assessment form after December 1st may not be reflected on this assessment form.**
Please check and make any necessary corrections to items pre-printed on this form.
Note: ANY PRE-PRINTED ITEM NOT LINED THROUGH WILL BE TAXED.
Item code definitions: A: auto; C: camper; H: mobile home; M: motorcycle; R: motorized recreational vehicle; S: bus; T: truck; U: trailer; W: boat or boat motor.
2. **Listing vehicle mileage may lower the assessed value based on N.A.D.A. mileage charts.**
Add any taxable personal property which does not appear in STEP 1 in the space provided in STEP 2.
3. **You must return this entire form by March 1st even if you don't have any changes to make on the assessment form.**
4. **If you do not need to make any changes go to STEP 3, sign, date, and mail entire form by March 1st.**
5. **Taxpayers do not need to write in the assessed values.** The Assessor's Office will insert the assessed value once this form has been returned.
6. **Do not write "None" on this form.** If you did not own any personal property on January 1st, write "no personal property". If the filing of this document is by joint ownership, either party may sign.
7. **Taxpayers requesting an adjustment due to body damage must attach a current estimate for repairs to the vehicle along with pictures of the damage.** Only damage to the vehicle as of January 1st will be considered for adjustments. Vehicles under restoration must include pictures showing the condition of the vehicle as of January 1st. Vehicle(s) with a "Salvage Title" must include a copy of the title.
8. **Moving out of the county?** Notify both your old and new Assessment Authority of your new address and date moved.
9. **Did you receive more than one Personal Property Assessment form?** Complete the form with the correct spelling of your name making any necessary corrections to the address or property, then on the other form mark "**Duplicate**" and return both forms in the same envelope. If you have personal property such as mobile homes at different locations, complete all forms received, then mail in the same envelope.
10. **Do not list leased vehicles on this form.** The leasing company is responsible for reporting leased vehicles to the Assessor's Office.
11. **Verification of the year, make, model and series of vehicles using the Department of Motor Vehicle records may cause an increase in value,** if the property was not correctly taxed in the previous year.

The Assessor's Office can only make changes to the tax rolls until July 1st of the taxing year. Should you have any questions concerning the assessed value of your personal property, contact the Assessor's Office at 636-949-7420 by June 1st, to allow processing time for any necessary changes. Any differences concerning the assessed value of your personal property which cannot be resolved with the Assessor's Office may be appealed to the Board of Equalization. **To file an appeal, contact the County Registrar's Office at 636-949-7560. Appeals must be filed before 5:00 p.m. on the second Monday in July of the taxing year (or postmarked by the second Monday in July of the taxing year).**

What is taxable personal property (Revised Statutes of Missouri 137.115)

Tangible personal property which is the subject of ownership, control or management is taxable. The statutes further state that the assessment shall be made annually on all property owned or held on the first day of January. The National Automobile Dealers Association publications and Primedia Publications from October preceding the tax year are used to value your personal property.

Examples of taxable personal property would be:

Vehicles, boats, motors, campers, motorized recreational vehicles, trailers, livestock, farm machinery, mobile homes in mobile home parks, business equipment and fixtures, aircraft, etc.

Articles of personal use contained within the home or dwelling place are NOT subject to taxation (RSMo. 137.100) such as furniture, clothing, etc.

12. Who is responsible for determining the amount of tax?

Your tax bill is determined by the three key types of authorities:

1. Assessment authority
2. Taxing authorities
3. Collection authority

The **assessment authority** (Assessor's Office) is responsible for establishing the fair market value of all property within St. Charles County as of the tax date. This assures the tax burden is distributed fairly among those responsible for payment. The market value of your property is multiplied by the statutory level of assessment to arrive at an assessed value. Personal Property is assessed at 33 1/3% of market value(RSMo. 137.115), with the following exceptions; mobile homes 19%; farm machinery and livestock 12%; historic vehicles and historic aircraft 5%; grain (un-manufactured) 1/2%.

The County Assessor is not responsible for establishing the tax rate for any taxing jurisdiction.

The **taxing authorities** (school, city, fire districts, etc.) establish a tax rate based on the budgetary requirements needed to appropriately fund the services provided within their jurisdictions. The tax rates for all the jurisdictions you live in are added together to compute an overall tax rate.

The **collection authority** (Collector's Office) is responsible for collecting the amount of tax assigned to each property owner. The "assessed value" is multiplied by the overall tax rate (per \$100) for your particular area to determine the amount of tax you owe.

RETURN THIS COMPLETED FORM BY MARCH 1st

**To: Scott Shipman, County Assessor
Attn: Personal Property Division
201 North Second Street Room 141
St. Charles, MO. 63301**