



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
ASSESSOR CERTIFICATION

FORM
948
(REV. 11-2012)

**Attach to Form MO-PTC, Form MO-PTS, or
Form MO-SSC (Property Tax Credit, and
Public Safety Officer Surviving Spouse Credit)**

LAST NAME		FIRST NAME		INITIAL	SOCIAL SECURITY NO.	
SPOUSE'S LAST NAME		SPOUSE'S FIRST NAME		SPOUSE'S INITIAL	SPOUSE'S SOCIAL SECURITY NO.	
ADDRESS			CITY	STATE	ZIP CODE	

HOMESTEAD TAXES

TO THE CLAIMANT:

If your **real estate tax receipt** on your homestead includes tax on your dwelling and surrounding land which **exceeds five (5) acres**, the **county assessor** must complete this section to determine the appropriate percentage you may claim on Form MO-PTC, Form MO-PTS, or Form MO-SSC.

TAX YEAR

TO THE ASSESSOR:

1. Enter assessed valuation of dwelling.....	1		
2. Enter assessed valuation of surrounding land up to five (5) acres used for homestead purposes	2		
3. TOTAL valuation of homestead (Add Lines 1 and 2).....		3	
4. Enter total assessed valuation on the single tax receipt or single assessment on a tax receipt		4	
5. Compute percentage of tax allocated to the homestead (Divide Line 3 by Line 4) (Round to a whole percent.)		5	%
6. Multiply the Total Tax Paid by the percentage on Line 5. Enter the amount here and on Form MO-PTC, Line 9; Form MO-PTS, Line 11; or Form MO-SSC		6	

MOBILE HOME PERCENTAGE

TO THE CLAIMANT:

If you own a mobile home and the tax is shown on your **personal property tax receipt**, the **county assessor** must complete this section to determine the appropriate percentage you may claim on Form MO-PTC, Form MO-PTS, or Form MO-SSC.

TO THE ASSESSOR:

1. Valuation of mobile home only.....	1	
2. Total valuation of all personal property.....	2	
3. Compute percentage of personal property tax allocated to the mobile home (Divide Line 1 by Line 2) (Round to a whole percent.)	3	%
4. Multiply the Total Tax Paid by the percentage on Line 3. Enter the amount here and on Form MO-PTC, Line 9; Form MO-PTS, Line 11; or Form MO-SSC.....	4	

ASSESSOR'S CERTIFICATION

ASSESSOR'S NAME	TELEPHONE NUMBER
ASSESSOR'S SIGNATURE	DATE (MM/DD/YYYY) ____/____/____

Frequently Asked Questions

1. Why can't I just take the amount of real estate tax I paid from my tax receipt?

The Missouri Property Tax Credit and Public Safety Officer Surviving Spouse Credit are based on the tax you pay for your homestead dwelling (no more than five (5) acres). You cannot include tax paid for farms or land of more than five (5) acres.

2. Why do I have to reduce the amount of tax I paid on my mobile home?

You don't! The amount of tax paid on a mobile home is listed with your other personal property tax. The Missouri Property Tax Credit and Public Safety Officer Surviving Spouse Credit cannot be based upon personal property tax for automobiles, which may be included on your tax receipt. Your assessor will figure the percentage of your tax which applies only to your mobile home.