MUST BE SIGNED AND FILED BY MARCH 1ST TO AVOID PENALTY

REPRINTED FROM WEBSITE

SAINT LOUIS COUNTY MISSOURI ASSESSOR'S OFFICE 41 South Central Ave. St. Louis, Missouri 63105-1777 314-615-1500 2012

ACCOUNT NO.

BUSINESS AND MANUFACTURING EQUIPMENT PERSONAL PROPERTY DECLARATION

Current mailing address

d/b/a and location of business, if different than mailing

PLEASE INDICATE ANY NAME, OWNERSHIP, OR ADDRESS CHANGES ABOVE

IMPORTANT - PLEASE READ THE FOLLOWING PARAGRAPH BEFORE PROCEEDING

This return will be used by the Assessor to determine the taxable value of your business or manufacturing personal property. You are required by Missouri Statutes Section 137.340 to provide the Assessor with an itemized return listing all tangible personal property owned or controlled by said business on January 1 of each year. A copy of your latest fixed asset ledger showing acquisition date and original cost of all assets should accompany this declaration. All fixed assets as shown on your company's financial records must be reported on this form, including items fully depreciated and expensed. The minimum assessment on a business account is \$200. For assistance or questions regarding this form please call 314-615-5104 (Business) or 314-615-5103 (Manufacturers). A separate form should be prepared for each location.

PLEASE RESPOND TO THE FOLLOWING QUESTIONS. IF THE BUSINESS HAS CLOSED, PLEASE WRITE THE CLOSING DATE ON THIS FORM AND PROVIDE A NEW MAILING ADDRESS. IF IT IS UNDER NEW OWNERSHIP, PLEASE INDICATE BELOW.

Α.	Start date in St. Louis County	B. Is there	re a change in ownership? Yes \square No \square Date of change
C.	Number of employees at this location	D. Descri	ribe nature of business
E.	Check all that apply: Corp. Partnership LP LLP LLC If Sole Proprietor, what is owner's County of residence?		Prop. Retail Wholesale Trades Prof. Mfg. Other
F.	Have you deleted any assets reported on last year's return?	No 🗖	Yes If yes, attach list of deletions with acq. dates/costs
G.	Do you sell any goods retail or wholesale?	No \square	Yes If yes, you must obtain a Merchant's License
Н.	Do you hold leased or rented personal property belonging to others?	No \square	Yes If yes, please complete schedule 4
I. I	Do you lease, rent or loan equipment to others?	No \square	Yes If yes, provide lessee information
J.	Are any other entities doing business at these premises?	No 🗖	Yes If yes, provide name of business
K.	Is personal property for your company reported under another name? If s	o, print nan	me, address and account number on the line below.
Na	me/Address		Account No

Please complete all applicable schedules on pages 2 and 3, the vehicle information on page 4, sign and date the form, and return the original form, intact, to the Assessor's Office by March 1st to avoid penalty. Missouri state law Section 137.345 requires a filing penalty be added to the tax bill of any taxpayer who neglects or refuses to file a personal property declaration. An unsigned or incomplete declaration is not a properly completed declaration, and may not be accepted by the Assessor.

Business personal property is taxed at the location where it is situated on January 1. This applies to all assets, including heavy equipment, leased equipment and vehicles. Property is "placed in service" when it is ready and available for use, even if it is not currently being used. Movement of property out of the county or out of state for the purpose of avoiding taxation is in violation of Missouri state law.

Decbus 10/7/2011

Page Two Business and Manufacturer Personal Property Declaration – St. Louis County, Missouri

(Please note – Schedules 1-3 and 7 have been eliminated. Assets previously reported on these schedules should be reported in the applicable schedules below.)

SCHEDULE 4 - LEASED EQUIPMENT HELD BY YOUR COMPANY- ATTACH ADDITIONAL SHEET IF NECESSARY

Description of leased equipment and lease number	Acq. Year	Historical selling price new	Mo. Pmt.	Lessor Name and Address (Name of Leasing Company, not Vendor) Lessor to be billed unless otherwise indicated.			

SCHEDULE 5 – EXPENDABLE GOODS, SUPPLIES ON HAND JAN 1, INCLUDING REPAIR PARTS, OFFICE SUPPLIES, FUEL INVENTORIES, MEDICAL SUPPLIES. DO NOT INCLUDE INVENTORY FOR SALE OR MANUFACTURER'S PRODUCT INVENTORY.

SCHEDULE 6 - CIP (CONSTRUCTION IN PROGRESS - EQUIPMENT)

Cost of Supplies on hand Jan. 1	Assessed Value
x .333	3 =

Cost of CIP on hand Jan. 1	Assessed Value
x 65% x .333	3 =

IF YOUR BUSINESS OWNS AGRICULTURAL EQUIPMENT, OR HAS CROPS OR LIVESTOCK TO REPORT, PLEASE ATTACH AN ADDITIONAL SHEET WITH INFORMATION, INCLUDING COST OF EQUIPMENT, TYPE, AND YEAR ACQUIRED, TYPE AND NUMBER OF LIVESTOCK, TYPE OF CROP AND ACREAGE.

Missouri Revised Statutes Section 137.122 states "to establish uniformity in the assessment of depreciable tangible personal property, each assessor shall use the standardized schedule of depreciation in this section to determine the assessed valuation of depreciable tangible personal property for the purposes of estimating the value of such property subject to taxation under this chapter". "Depreciable tangible personal property in all recovery periods shall continue in subsequent years to have the depreciation factor last listed in the appropriate column so long as it is owned or held by the taxpayer." Equipment is never fully depreciated for ad valorem tax purposes. The depreciation schedules are based upon the IRS Modified Accelerated Cost Recovery System (MACRS). **Do not include original charges for freight, tax and installation of equipment.**

BUSINESS EQUIPMENT

SCHEDULES 7 & 8 – INTENTIONALLY OMITTED, N/A

SCHEDULE 9 - FIVE YEAR RECOVERY - INCLUDES ASSET CLASSES 00.12; 00.13; 15.0; 57.0 - COMPUTER EQUIPMENT, OFFICE MACHINES, CAMERAS, ASSETS USED IN DISTRIBUTIVE TRADES AND SERVICES, CONSTRUCTION TRADES, POS, SECURITY SYSTEMS AND RESTAURANT EQUIPMENT.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2011		x 85% x .3333 =		
2010		x 60% x .3333 =		
2009		x 42% x .3333 =		
2008		x 25% x .3333 =		
All Prior Yrs.		x 10% x .3333 =		
Total				

SCHEDULE 10 – SEVEN YEAR RECOVERY – INCLUDES ASSET CLASSES 00.11; 01.1; 79.0; 80.0 – OFFICE FURNITURE, FIXTURES, COMMUNICATIONS EQUIPMENT, AGRICULTURAL TOOLS AND MACHINERY, SIGNAGE, FORK LIFTS. ANY OTHER PROPERTY WITH AN UNDETERMINED CLASS LIFE SHOULD BE INCLUDED IN THIS SCHEDULE.

Yr. of	Cost	Depreciation	Assessed	Asset Class or Description
Acquisition			Value	
2011		x 89% x .3333 =		
2010		x 70% x .3333 =		
2009		x 55% x .3333 =		
2008		x 43% x .3333 =		
2007		x 31% x .3333 =		
2006		x 18% x .3333 =		
All Prior Yrs.		x 10% x .3333 =		
Total				

MANUFACTURING EQUIPMENT

SCHEDULE 11 – THREE YEAR RECOVERY – SPECIAL TOOLING, JIGS, DIES, MOLDS, PATTERNS, AND SPECIALTY TRANSFER AND SHIPPING DEVICES. DOES NOT INCLUDE GENERAL PURPOSE SMALL TOOLS, BOTH POWER AND HAND DRIVEN.

Yr. of	Cost	Depreciation	Assessed	Asset Class or Description
Acquisition			Value	
2011		x 75% x .3333 =		
2010		x 38% x .3333 =		
2009		x 13% x .3333 =		
All Prior Yrs.		x 5% x .3333 =		
Total				

SCHEDULE 12 – FIVE YEAR RECOVERY - INCLUDES ASSETS USED IN CERTAIN TEXTILE MANUFACTURING PROCESSES; PLEASE REFER TO IRS PUBLICATIONS FOR MORE DETAILED INFORMATION.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2011		x 85% x .3333 =		
2010		x 60% x .3333 =		
2009		x 42% x .3333 =		
2008		x 25% x .3333 =		
All Prior Yrs.		x 10% x .3333 =		
Total				

SCHEDULE 13 - SEVEN YEAR RECOVERY - INCLUDES MOST TYPES OF MANUFACTURING EQUIPMENT; CNC EQUIPMENT.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2011		x 89% x .3333 =		
2010		x 70% x .3333 =		
2009		x 55% x .3333 =		
2008		x 43% x .3333 =		
2007		x 31% x .3333 =		
2006		x 18% x .3333 =		
All Prior Yrs.		x 10% x .3333 =		
Total				

SCHEDULE 14 - TEN YEAR RECOVERY - INCLUDES BARGES, TUGS, DRYDOCKS, PIERS, AND CERTAIN MANUFACTURING EQUIPMENT.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
2011		x 93% x .3333 =		
2010		x 79% x .3333 =		
2009		x 67% x .3333 =		
2008		x 57% x .3333 =		
2007		x 48% x .3333 =		
2006		x 39% x .3333 =		
2005		x 31% x .3333 =		
2004		x 22% x .3333 =		
All Prior Yrs.		x 15% x .3333 =		
Total				

FOR ADDITIONAL INFORMATION ABOUT HOW TO SCHEDULE YOUR ASSETS, PLEASE VISIT THE ASSESSOR'S PAGE AT www.stlouisco.com OR THE INTERNAL REVENUE SERVICE, www.irs.gov.

YOU MAY ALSO CALL OUR OFFICE FOR ASSISTANCE IF YOU HAVE FURTHER QUESTIONS ABOUT THIS FORM. FOR BUSINESS ACCOUNTS PLEASE CALL 314-615-5104. FOR MANUFACTURING ACCOUNTS PLEASE CALL 314-615-5103.

REPORT ONLY THE VEHICLES TITLED IN THE BUSINESS NAME

Complete all applicable sections and attach additional sheets for schedules below if necessary.

Year Make		s, SUV's, s	Mail pick		Note - F	Vehicle ID Number – VIN			License No.	
Motorcy Year	/cles, ATV's, ut Make	tility vehicl	les Model	CC's		Veh	icle I	D Number	– VIN	License No.
_	ucks, truck-tra	•	es (Plea	se provide	a copy o	f your l	MO N	/lileage Ro	egistration form	for vehicles
Year	Make & Mo			type - flat, actor, etc.	GVW		Vel	hicle ID Nu	ımber - VIN	License No.
Truck tr Year	railers, office tr Make & Mo		oile home		Length		Ve	hicle ID Nu	ımber - VIN	License No.
			flat, van etc.							
Motor h	omes, boats, b	oat motors	s. other r	niscellane	ous vehic	les				
Year	Make	Mode	•	# Cyl.	HP				f construction	License No.
contact t	the Missouri Sta	te Tax Com	mission fo	or information	on and forr	ns to file	e wit	h that offic		is a new purchase,
Year	Make	Model		al No.	"N" number	"N" Weig				re hangared on n. 1?
Equalizat		ist be filed w	ith the Boa	ard's office n	o later thar	n the se	cond	Monday ir	nt to appeal to the n July each year. 14-615-7195.	
Name of p	oreparer or contac	t name for qu	estions (pl	ease print):						
I do hereb	Phone: Email Address: do hereby certify that 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. I further certify that I have not sent or taken or caused to be sent or taken any property out of this state or county to avoid taxation.									
	55 Sone or taken an	, property out	. Or tillo state	o or county to	aroid taxatio					
Signature	of owner or office	er	Pr	int name as s	igned				Title	Date signed

Please note: An unsigned form is not a properly prepared declaration and may not be accepted by the Assessor.