

MUST BE  
SIGNED AND  
FILED BY  
MARCH 1<sup>ST</sup> TO  
AVOID PENALTY

## REPRINTED FROM WEBSITE

2012

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

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.**

- A. Start date in St. Louis County \_\_\_\_\_
- B. Is there a change in ownership? Yes  No  \_\_\_\_\_  
Date of change
- C. Number of employees at this location \_\_\_\_\_
- D. Describe nature of business \_\_\_\_\_
- E. Check all that apply: Corp.  Partnership  LP  LLP  LLC  Sole Prop.  Retail  Wholesale  Trades  Prof.  Mfg.   
If Sole Proprietor, what is owner's County of residence? \_\_\_\_\_ 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  Yes  **If yes, you must obtain a Merchant's License**
- H. Do you hold leased or rented personal property belonging to others? No  Yes  **If yes, please complete schedule 4**
- I. Do you lease, rent or loan equipment to others? No  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 so, print name, address and account number on the line below.
- Name/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 1<sup>st</sup> 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



**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 Acquisition	Cost	Depreciation	Assessed Value	Asset Class or Description
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](http://www.stlouisco.com) OR THE INTERNAL REVENUE SERVICE, [www.irs.gov](http://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.

**Please continue to back of form for vehicle information.**

**REPORT ONLY THE VEHICLES TITLED IN THE BUSINESS NAME**

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

**Autos, passenger vans, SUV's, small pickup trucks Note - Forklifts should be listed in Schedule 10.**

Year	Make	Model	Vehicle ID Number – VIN	License No.

**Motorcycles, ATV's, utility vehicles**

Year	Make	Model	CC's	Vehicle ID Number – VIN	License No.

**Large trucks, truck-tractors, buses (Please provide a copy of your MO Mileage Registration form for vehicles involved in interstate trucking).**

Year	Make & Model	Body type - flat, van, tractor, etc.	GVW	Vehicle ID Number - VIN	License No.

**Truck trailers, office trailers, mobile homes**

Year	Make & Model	Type – Refrig, flat, van, dump, etc.	Length	Vehicle ID Number - VIN	License No.

**Motor homes, boats, boat motors, other miscellaneous vehicles**

Year	Make	Model	# Cyl.	HP	Length	Type of construction	License No.

**Aircraft – Please report gross take-off weight; aircraft greater than 3,000 lbs. may qualify for State Assessment. Please contact the Missouri State Tax Commission for information and forms to file with that office. When aircraft is a new purchase, give cost and date of purchase. Report any experimental, homebuilt kit, or parted out aircraft, whether airworthy or not.**

Year	Make	Model	Serial No.	“N” number	Weight	Address where hangared on Jan. 1?

If you are not in agreement with the assessed value as determined on this form, you have the right to appeal to the Board of Equalization. Appeals must be filed with the Board's office **no later than the second Monday in July each year**. For additional information, or to obtain a form or filing information, please contact the Board of Equalization at 314-615-7195.

**Name of preparer or contact name for questions (please print):** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

I 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.

Signature of owner or officer	Print name as signed	Title	Date signed

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