

**BUSINESS PERSONAL PROPERTY DECLARATION  
ST LOUIS COUNTY MO ASSESSOR'S OFFICE  
41 South Central Avenue  
St. Louis, Missouri 63105-1777  
314-615-5104**

**ACCOUNT NO:**

**REVIEW NAME AND ADDRESS AND MAKE CORRECTIONS BELOW**

Current mailing address

d/b/a and physical location of business

**AFTER COMPLETION EMAIL THE DECLARATION TO: [businessdecs@stlouisco.com](mailto:businessdecs@stlouisco.com)**

You are required by MO Statute Section 137.340 to provide the Assessor with an itemized return listing all tangible Personal property owned or controlled on January 1 of each year. **All fixed assets as shown on your company's financial records must be reported on this form, including items fully depreciated and expensed. A copy of your current fixed asset ledger showing acquisition date and original cost of all assets should accompany this declaration. A SEPARATE FORM MUST BE COMPLETED FOR EACH LOCATION.** The minimum assessment for a Business is \$200. (DO NOT INLCUDE A CHECK FOR \$200 WITH YOUR DECLARATION)

**THE DECLARATION WILL BE REJECTED WHEN RECEIVED BLANK OR NOTED AS "SAME AS LAST YEAR".  
YOUR ASSESSMENT WILL BE ESTIMATED IF THE DECLARATION IS NOT RETURNED, OR REJECTED AND NOT RESUBMITTED. AN  
ESTIMATED ASSESSMENT MAY RESULT IN A HIGHER TAX BILL.**

**IF THE BUSINESS HAS CLOSED, WRITE THE CLOSING DATE ON THIS FORM AND PROVIDE A CURRENT MAILING ADDRESS.  
IF UNDER NEW OWNERSHIP, PROVIDE NEW OWNER'S NAME AND ADDRESS BELOW.**

**PLEASE RESPOND TO THE FOLLOWING QUESTIONS.**

- A. Start date in St. Louis County \_\_\_\_\_ Are you still open/operating? Yes No Closing date, if applicable \_\_\_\_\_
- B. Was there a change in ownership this past year? Yes No Date of change \_\_\_\_\_  
If change in ownership provide new owner's name and address \_\_\_\_\_
- C. Number of employees at this location \_\_\_\_\_ D. Describe activities of business \_\_\_\_\_ NAICS Code \_\_\_\_\_
- E. Check Legal Entity: Corp. Partnership LP LLP LLC Sole Prop. Retail Wholesale Trades Prof. Mfg.  
If Sole Proprietor, give owner's home address \_\_\_\_\_
- 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, 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. \_\_\_\_\_

Retain proof of completion of this form; St Louis County is not responsible for misdirected mail, or consequences thereof.

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 to avoid taxation. Per Missouri Revised Statutes 137.360: Any person who refuses to make the certification to the list, when required so to do by the assessor or the assessor's deputy, shall upon conviction be deemed guilty of a misdemeanor and no property shall be exempt from executions issued on judgments in prosecutions pursuant to this section.

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

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

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

|  |                      |       |             |
|--|----------------------|-------|-------------|
| Signature of owner or officer  | Print name as signed | Title | Date signed |
| <b>Please note: An unsigned form is not a properly prepared declaration and may not be accepted by the Assessor.</b> |                      |       |             |

**FOR ASSISTANCE OR QUESTIONS WITH THIS FORM, CALL 314-615-5104 (BUSINESS)**

(Please note – Schedules 1-3 and 7-8 have been eliminated. Assets previously reported on these schedules should be reported in the applicable schedules below.)

Complete all applicable schedules, the vehicle information on page 4, and return the original form, intact, to the Assessor's Office by March 1<sup>st</sup> to avoid penalty. 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.**

**FOR EXAMPLES OF BUSINESS EQUIPMENT SEE PAGE THREE.**

**SCHEDULE 4 – LEASED EQUIPMENT HELD BY YOUR COMPANY– ATTACH ADDITIONAL SHEET IF NECESSARY-ATTACH LEASED VEHICLES ON A SEPARATE SHEET**

| 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 INCLUDING REPAIR PARTS, OFFICE SUPPLIES, MEDICAL SUPPLIES, SMALLWARES, FOOD PREPARATION UTENSILS & TOOLS, STORAGE SUPPLIES, SERVICE ITEMS, KITCHEN/BAR & JANITORIAL SUPPLIES, FUEL INVENTORIES. DO NOT INCLUDE INVENTORY FOR SALE**

|                                 |                |
|---------------------------------|----------------|
| Cost of Supplies on hand Jan. 1 | Assessed Value |
| x .3333 =                       |                |

**SCHEDULE 6 – CIP (CONSTRUCTION IN PROGRESS) TANGIBLE PERSONAL PROPERTY EQUIPMENT ONLY. AN EXAMPLE WOULD BE AN ITEM OF LARGE MANUFACTURING EQUIPMENT ON SITE BUT NOT ASSEMBLED OR INSTALLED. THE ASSESSOR WILL DETERMINE IF AN ITEM QUALIFIES AS CIP**

|                            |                |
|----------------------------|----------------|
| Cost of CIP on hand Jan. 1 | Assessed Value |
| X 90% x .3333 =            |                |

**BUSINESS EQUIPMENT**

**SCHEDULE 9 – (5 YEAR LIFE) COMPUTER EQUIPMENT, OFFICE MACHINES, ASSETS USED IN PERSONAL AND PROFESSIONAL SERVICES, WHOLESALE AND RETAIL TRADES, CONSTRUCTION TRADES. ENTER THE SUM FOR EACH YEAR.**

| Yr. of Acquisition | Original Cost | Depreciation    | Assessed Value | Description or Asset Class per IRS Publication 946 Ex: 00.12, 00.13, 15.0, 57.0 |
|--------------------|---------------|-----------------|----------------|---|
| 2020               |               | x 85% x .3333 = |                |   |
| 2019               |               | x 60% x .3333 = |                |   |
| 2018               |               | x 42% x .3333 = |                |   |
| 2017               |               | x 25% x .3333 = |                |   |
| 2016 & Prior       |               | x 10% x .3333 = |                |   |
| Total              |               |                 |                |   |

**SCHEDULE 10 – (7 YEAR LIFE) OFFICE FURNITURE, FIXTURES, & COMMUNICATIONS EQUIPMENT. ANY OTHER PROPERTY WITH AN UNDETERMINED CLASS LIFE SHOULD BE INCLUDED IN THIS SCHEDULE. ENTER THE SUM FOR EACH YEAR.**

| Yr. of Acquisition | Original Cost | Depreciation    | Assessed Value | Description or Asset Class per IRS Publication Ex: 00.11, 01.1, 79.0, 80.0 |
|--------------------|---------------|-----------------|----------------|--|
| 2020               |               | x 89% x .3333 = |                |  |
| 2019               |               | x 70% x .3333 = |                |  |
| 2018               |               | x 55% x .3333 = |                |  |
| 2017               |               | x 43% x .3333 = |                |  |
| 2016               |               | x 31% x .3333 = |                |  |
| 2015               |               | x 18% x .3333 = |                |  |
| 2014 & Prior       |               | x 10% x .3333 = |                |  |
| Total              |               |                 |                |  |

Professional Services would include those professions which require a license, for example, Healthcare Professionals, Attorneys, Architects, & Cosmetologists. An example of Personal Service activity includes a business with the primary purpose of providing a personal service such as legal advice or medical treatment.

**IF THE BUSINESS OWNS AGRICULTURAL EQUIPMENT, OR HAS CROPS OR LIVESTOCK TO REPORT, ATTACH AN ADDITIONAL SHEET WHICH INCLUDES COST OF EQUIPMENT, TYPE, AND YEAR ACQUIRED, TYPE AND NUMBER OF LIVESTOCK, TYPE OF GRAIN OR OTHER AGRICULTURAL CROPS IN AN UNMANUFACTURED CONDITION.**

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). "Original cost" is the price paid for the item without freight, installation, or sales or use tax. Computer software readily available for purchase by the general public should not be included. All other software costs should be declared in the appropriate schedule. **In the case of acquisition of items of personal property as part of an acquisition of an entity, the original cost shall be the historical cost of those assets remaining in place and in use and the placed-in-service date shall be the date of acquisition by the entity being acquired.**

Vehicles will be assessed at 33 1/3 percent of the average trade in value as published in the October edition of NADA Guide or other available information per Missouri statutes, Chapter 137, Section 137.115.

**APPEAL RIGHTS: Declarations are accepted as filed unless otherwise notified by our office.** Assessments will be available on our web site after July 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.** Contact the Board of Equalization at 314-615-7195 or [www.stlouiscountymo.gov](http://www.stlouiscountymo.gov) after May 1.

**FOR ADDITIONAL INFORMATION AND INSTRUCTIONS, VISIT [www.stlouiscountymo.gov](http://www.stlouiscountymo.gov) /Government/County Assessor – Assessor Forms OR THE INTERNAL REVENUE SERVICE, [www.irs.gov](http://www.irs.gov). The MACRS table can be found in IRS Publication 946-How to Depreciate Property.**

**EXAMPLES OF BUSINESS PERSONAL PROPERTY**

| <p><b>SCHEDULE 9 (5 YEAR LIFE)</b><br/> <b>Asset Class 00.12, 00.13</b><br/> <b>Computers &amp; Office Machines</b></p>   | <p><b>SCHEDULE 9 (5 YEAR LIFE)</b><br/> <b>Asset Class 15.0, 57.0</b><br/> <b>Assets used in Construction, Wholesale &amp; Retail Trade, Personal and Professional Services</b></p>  | <p><b>SCHEDULE 10 (7 YEAR LIFE)</b><br/> <b>Asset Class 00.11, 01.1, 79.0, 80.0</b><br/> <b>Office Furniture, Fixtures &amp; Other Equipment</b></p>   |
|---|--|--|
| <ul style="list-style-type: none"> <li>Adding Machines</li> <li>Answering Machines</li> <li>Calculators</li> <li>Cameras</li> <li>Central Processing Units</li> <li>Check Swipes</li> <li>Computers</li> <li>Copiers</li> <li>Credit / Debit Card Readers</li> <li>Digital Cameras</li> <li>Duplicating Equipment</li> <li>DVD Players and Recorders</li> <li>Electronic Diagnostic Equipment</li> <li>Electronic Surveillance Equipment</li> <li>Fax Machines</li> <li>Keyboards</li> <li>Metal Detectors</li> <li>Modems</li> <li>Computer Software</li> <li>Overhead Projectors</li> <li>Photo Processing Equipment</li> <li>Plotters</li> <li>Postage and Mailing Machines</li> <li>Printers</li> <li>Public Address / Intercom System</li> <li>Radio Dispatch Equipment</li> <li>Satellite Dishes</li> <li>Scales</li> <li>Scanners</li> <li>Security / Alarm Systems</li> <li>Server Hubs</li> <li>Shredders</li> <li>Stereo Equipment</li> <li>Televisions</li> <li>Typewriters</li> <li>VCR's</li> <li>Video Equipment</li> </ul> | <ul style="list-style-type: none"> <li>Bedroom furniture – <b>Hotel, Motel, Nursing Home</b></li> <li>Appliances &amp; furniture used in residential rental activity</li> <li>Car Wash Systems</li> <li>Cold Air Balloons</li> <li>Construction Equipment</li> <li>Kiosks</li> <li>Medical &amp; Dental Equipment</li> <li>Point of Sale Equipment and Cash Registers</li> <li><b>Retail Fixtures</b> – Cabinets, Shelving, Deli, Display and Show Cases, Garment Racks</li> <li>Shampoo Bowls, Styling chairs, Sinks – <b>Salon &amp; Barbers</b></li> <li>Shopping Carts</li> <li>Sign holders and stands</li> <li>Surveillance cameras, recorders, monitors, gates</li> <br/> <li><b>Assets used in Restaurant – 5 year life</b></li> <li>Back Bars</li> <li>Beverage Dispensers</li> <li>Buffet Tables</li> <li>Built-In Kitchen Equipment</li> <li>Chairs and Stools/Tables and Booths</li> <li>Coffee Machines</li> <li>Condiment Stands</li> <li>Cookware/ Serving Dishes</li> <li>Dishwashers</li> <li>Food Display Cases</li> <li>Food Preparation Tables</li> <li>Freezers/ Coolers/ Reach-in Coolers</li> <li>Ice Cream and Milk Shake Machines</li> <li>Ice Makers</li> <li>Kitchen Appliances</li> <li>Menu Boards</li> <li>Microwave Ovens</li> <li>Ranges and Commercial Ovens</li> <li>Refrigerators</li> <li>Signs – used for menu display or theme identity</li> <li>Steam Tables</li> <li>Window Treatments</li> <br/> <li><b>Restaurants, Wholesale &amp; Retail Trade, Personal &amp; Professional Services - Schedule 10 - 7 year life</b></li> <li>Office furniture &amp; equipment - not specifically part of the restaurant, retail, personal or professional services</li> </ul> | <ul style="list-style-type: none"> <li>Added Light Fixtures</li> <li>Agricultural Equipment &amp; Machinery</li> <li>Animal Cages</li> <li>Antennas</li> <li>Beds</li> <li>Benches</li> <li>Billiard Tables</li> <li>Book Cases</li> <li>Cabinets</li> <li>Cell Towers</li> <li>Clean Rooms</li> <li>Coat Racks</li> <li>Cubicles and Partitions</li> <li>Decorations and Artwork</li> <li>Desks</li> <li>Drones</li> <li>End Tables</li> <li>Filing Cabinets</li> <li>Generators/Back-up Generators</li> <li>Hand Tools</li> <li>Juke Boxes</li> <li>Lawnmowers, trimmers</li> <li>Lockers</li> <li>Lottery Ticket Terminals</li> <li>Magazine Racks</li> <li>Menu Boards</li> <li>Modular Offices and Rooms</li> <li>Podiums</li> <li>Racks and Shelves</li> <li>Reception Desks and Counters</li> <li>Removable Walls</li> <li>Safes</li> <li>Signs – Theme identity, facade</li> <li>Sofas</li> <li>Telephone &amp; Communications Equipment</li> <li>Telephones and Switchboards</li> <li>Time Clocks</li> <li>Video Game Machines</li> <li>Washers and Dryers</li> <li>Window Treatments (Blinds, Draperies, etc.)</li> <br/> <li><b>Plumbing Equipment (Used when installing or repairing)</b></li> <li>Drain Snake</li> <li>Tubing Bender</li> <li>Rubber Strap Wrench</li> <li>Industrial Flaring Tool</li> <li>Pipe Cable Saw</li> </ul> |

**CONTINUE TO PAGE 4 TO REPORT VEHICLES**

**REPORT ONLY THE VEHICLES TITLED IN THE BUSINESS NAME  
FORKLIFTS AND HEAVY EQUIPMENT SHOULD BE REPORTED ON PAGE 2**

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

**Autos, Passenger Vans, SUV's, Pickup Trucks**

| Year | Make | Model | Vehicle ID Number – VIN | License No. |
|------|------|-------|-------------------------|-------------|
|      |      |       |                         |             |
|      |      |       |                         |             |
|      |      |       |                         |             |
|      |      |       |                         |             |
|      |      |       |                         |             |
|      |      |       |                         |             |
|      |      |       |                         |             |
|      |      |       |                         |             |
|      |      |       |                         |             |

**Motorcycles, ATV's, Utility Vehicles, Golf Carts**

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

**Buses, Large trucks(Provide body type- flat, box, dump in the designated area below) Truck-tractors (You MUST provide a copy of your MO IRP report for vehicles engaged in interstate trucking in order to receive an apportioned assessment).**

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

**Truck trailers, office trailers, mobile homes, storage trailers- including permanently plated trailers**

| 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 –Report gross take-off weight; aircraft greater than 3,000 lbs. may qualify for State Assessment. Contact the Missouri State Tax Commission for information and forms to file with that office. When aircraft is experimental, kit, or a new purchase, give cost and date of purchase. All aircraft must be reported whether airworthy or not (includes Hot Air Balloons & parted out aircraft). Hangars not assessed as real estate must also be reported.**

| Year | Make | Model | Serial No. | “N” Number | Weight | Address where hangared on Jan. 1 |
|------|------|-------|------------|------------|--------|----------------------------------|
|      |      |       |            |            |        |                                  |
|      |      |       |            |            |        |                                  |

Missouri Revised Statutes Section 137.345 states “If any person, corporation, partnership or association neglects or refuses to deliver an itemized statement or list of all the taxable tangible personal property signed and certified by the taxpayer, as required by section 137.340, by the first day of March, the taxpayer shall be assessed a penalty added to the tax bill, based on the assessed value of the property that was not reported up to \$105.00.”