

COMPLETE ALL SECTIONS AND RETURN VIA EMAIL TO businessregistration@stlouisco.com OR MAIL TO:

ST LOUIS COUNTY ASSESSOR'S OFFICE

41 S Central Avenue 2FL
Saint Louis MO 63105

BUSINESS PERSONAL PROPERTY REGISTRATION & APPLICATION FOR MERCHANT AND/OR MANUFACTURER LICENSE

Merchant License is required when selling retail or wholesale. Merchant/Manufacturer License fee is \$5 and payable to Collector of Revenue.

ALL Business and Manufacturers operating within St. Louis County are required by law to register with this office.

ATTENTION: Attach below required documents to avoid delays in processing- see reverse for contact information.

Missouri Secretary of State Registration Missouri Certificate of No Tax Due(Retailers Only) Certificate of Occupancy (see back side)

OPENING/START DATE IN ST. LOUIS COUNTY AT THIS LOCATION: (mm/dd/yyyy) _____

Check the appropriate box: New Business
 Purchase of Existing Business Other (merger, stock acquisition) provide name and address of prior business _____

Moved from other MO County or City of St. Louis (previous address) _____

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM CODE (NAICS) _____

Check type of business:

Retail Manufacturing Wholesale Service Other _____

Missouri Sales Tax ID # (If selling a product) _____ Certificate of No Tax Due is required for Retailers only.

Missouri Secretary of State Charter # (Required for all businesses) _____

Check type of Ownership:

Corporation Partnership LLC
 Sole Proprietor - must give owner's home address: _____

For Taxing Purposes

Name under which the business will operate:

DBA/Fictitious Name _____

Legal/Corporate Name _____

Physical Business Location in St Louis County (We will not accept a **PO Box, Rural Route, or Mail Box Service locations**):

Street _____ Commercial Residential

City _____ Zip Code _____ Municipality _____

Telephone # (____) _____ Email: _____

For Mailing Address Purposes

Mailing Address (if different from business address):

Mailing Name _____ Phone # (____) _____

Mailing Address _____

Mailing City _____ State _____ Zip Code _____

Contact person, owner, or representative:

Name _____ Title _____

Street Address _____ Phone (____) _____

City _____ **E-Mail Address** _____

State _____ Zip Code _____

Clearly Describe the Business Activity - (What does the business do?)

By signing this application, I understand I will receive a Business Personal Property Declaration annually to complete and return to the Assessor's office along with an asset listing or an estimate will be placed on my account and a bill generated based on that estimate.

Signature of Business Owner/Representative _____ *Date:* _____

MERCHANT DEFINED

RSMo. 150.010 states, "Every person, corporation, co-partnership or association of persons, who shall deal in the selling of goods, wares and merchandise at any store, stand, or place occupied for that purpose, is declared to be a **"merchant"**. Every person, corporation, co-partnership or association of persons doing business in this state shall, as a practice in the conduct of such business, make or cause to be made any wholesale or retail sales of goods, wares and merchandise to any person, corporation, co-partnership or association of persons, shall be deemed to be a merchant whether said sales be accommodation sales, whether they be made from a stock of goods on hand or by ordering goods from another source."

MANUFACTURER DEFINED

RSMo. 150.300 states, "Every person, company or corporation who shall hold or purchase personal property for the purpose of adding to the value thereof by any process of manufacturing, refining, or by the combination of different materials, shall be held to be a "manufacturer"

CERTIFICATE OF OCCUPANCY AND ZONING INFORMATION

Nonresidential use of property located in the unincorporated area of the County requires a Certificate of Occupancy. The issuance of a Merchant or Manufacturer license does not authorize the occupancy of building space. For information concerning the Certificate of Occupancy, call the St. Louis County Department of Public Works at (314) 615-5184.

If your business is in an incorporated area of St. Louis County, contact the local city hall to find out if there are any other types of licenses required by local municipality. If your municipality requires an occupancy permit, you must attach a copy with this form. If your business is in an unincorporated area of St. Louis County, you must attach a copy of your St. Louis County Certificate of Occupancy.

Please note that the St. Louis County Zoning Ordinance Section 1003.020-3(47) places some restrictions on a business operating out of a home (Home Occupation). There shall be no signs nor any display that will indicate from the exterior of the building that it is being utilized, in whole or in part, for any purpose other than that of a dwelling; also there shall be no stock in trade or commodity sold upon the premises.

The issuance of a Merchant or Manufacturer license does not imply that the use of the property meets local zoning requirements. For information regarding zoning, contact the St. Louis County Department of Public Works at (314) 615-2525.

HELPFUL NUMBERS AND WEBSITES

Secretary of State	314-340-7490	www.sos.mo.gov
State Department of Revenue	573-751-9268	www.dor.mo.gov



Jake Zimmerman, Assessor

Dear Business Owner:

All businesses operating in St. Louis County are required by law to register. Please be as complete and thorough as possible so that a new account can be created or we can update information discovered by one of our personnel. Please include the following documents with your registration:

- **A COPY OF YOUR REGISTRATION WITH THE MISSOURI SECRETARY OF STATE'S OFFICE.**
- **A STATEMENT OF NO TAX DUE ISSUED BY THE MISSOURI DEPARTMENT OF REVENUE, IF OBTAINING THE MERCHANT LICENSE.**

In addition, if the business operates from a commercial location: A COPY OF THE CERTIFICATE OF OCCUPANCY ISSUED BY ST LOUIS COUNTY OR THE APPLICABLE MUNICIPALITY.

Missouri statutes require that proprietors, corporations, partnerships, or associations owning or controlling tangible personal property to file a declaration each year declaring the business personal property owned on January 1. If the business has multiple locations, a separate declaration must be filed for each location. All county assessors are charged with the discovery and assessment of all real and personal property in their respective counties.

Upon the establishment of a new account, we may determine that a Business Personal Property Declaration is required. We will then mail your business a declaration that must be returned by the date indicated on it. **If not returned on time, an estimated tax bill will be generated for the necessary tax year(s).** You will receive a new declaration for each subsequent year which must be returned, even if there are no changes to your assets.

Business personal property is ***anything with a determinable life longer than one year used in a trade/profession/business or to produce income.*** Examples of business personal property are office equipment, computers and peripheral equipment, fixtures, furnishings, motor vehicles titled in the name of the business, tools, construction equipment and machinery; generally anything on an asset list filed with your Federal tax return. Inventory for resale is not taxable; however, parts and supplies are.

Property is assessed at the ***original cost less freight, installation, and sales/use tax.*** Using the IRS (MACRS) standardized schedule of depreciation, the Assessor applies the proper depreciation factors by applying the years since acquisition to determine market value. The market value is multiplied by the statutory 33-1/3 percent establishing the assessed value. The levy rate is determined by the taxing entities for the physical location of the personal property.

If you have any questions call 314-615-5104, email us @ businessdecs@stlouisco.com or visit our web site: <https://stlouiscountymmo.gov/st-louis-county-government/county-assessor>.

Sincerely,
Business Personal Property Section
St Louis County Assessor's Office

ASSESSOR'S OFFICE – PERSONAL PROPERTY SECTION

STARTING A NEW BUSINESS IN ST LOUIS COUNTY

All businesses, operating in St. Louis County, are required to register with the Assessor's Office. (See attached form.) You must also submit a copy of proof of registration with the State of Missouri in one of the following forms: Registration of Fictitious Name, Certificate of Incorporation, or the Certificate of Organization with the Secretary of State's office. After submitting the required forms, the business will be placed on the tax rolls for assessment purposes.

Will you operate as a Sole Proprietor, Corporation, Partnership, or other?

A sole proprietor must pay Business Personal Property taxes to the county in which the owner resides. All other legal entities must register according to the physical location (base of operations).

Will you be using a fictitious name (DBA) for the business—any name other than your own?

Any person or entity that is doing business under a name other than its true legal name must register that **fictitious name** with the Missouri Secretary of State. All Missouri corporations, limited liability companies, limited partnerships and limited liability partnerships are required to register. In most cases foreign entities are required to register, however, you may want to consult with an attorney or an accountant to determine if your business meets one of the exemptions. A copy of your registration must accompany this form.

Where will your business be located? Is it in unincorporated St. Louis County or within a municipality?
Is it in your home or a commercial location?

All businesses are required to be registered with our office, regardless of the location.

If your business is in your home, and in a municipality, you must contact your city hall for the rules and regulations for a home based business.

If your business is in your home, and in an unincorporated area, you will need to contact the St. Louis County Dept of Public Works for the rules and regulations of a home-based business.

If your business is at a commercial location, you will need a Certificate of Occupancy, either from St. Louis County Dept. of Public Works, or your local city hall.

What type of business will you be operating?

You must obtain a Merchants/Manufacturer's License from St. Louis County, if you will be selling a tangible item or manufacturing a product. Your local city hall may require a separate license also. You will require a **Retail Sales Tax License** obtainable from Missouri Department of Revenue if planning to purchase goods wholesale for resale.

Know your NAICS code? Supply our office with the North American Industry Classification System code that is most suitable to classifying your business establishment/operations. Visit the Census Bureau's on-line search at <https://www.census.gov/eos/www/naics/index.html> for the most appropriate code.

HELPFUL NUMBERS

Secretary of State	314-340-7490
Missouri State Department of Revenue	573-751-9268
St Louis Economic Dev Partnership	314-615-7663
St. Louis County Dept. of Public Works	314-615-5184
St Louis County Department of Health	314-615-8900
Missouri Business Portal	866-870-6500
Starting a Business	866-870-6500

WEBSITE

www.sos.mo.gov
www.dor.mo.gov
www.stlpartnership.com
https://stlouiscountymo.gov
https://stlouiscountymo.gov
https://openforbiz.mo.gov/
www.mosourcelink.com

IMPORTANT NOTICE REGARDING PERSONAL PROPERTY

All Businesses and Individuals owning, holding or controlling tangible personal property are required, by Missouri State Law, to file a personal property declaration.

- **Every individual person owing, holding or controlling** tangible personal property on January first is liable for taxes. Individually owned personal property is assessed where the owner resides. Vehicles are valued using NADA guidebooks. Household goods are exempt. There is a penalty for failure to file a timely declaration. Refer to State statutes 137.075, 137.090, 137.115, 137.340, and 137.345.
- **All businesses, corporations, partnerships, proprietorships or associations owning, holding or controlling** tangible personal property on January first are liable for taxes. All tangible business personal property is declared and assessed annually in St. Louis County. Corporate property, including leased property, is assessed where it is located. There is a penalty for failure to file a timely declaration. Refer to State statutes 137.075, 137.090, 137.115, 137.340 and 137.345.
- **All leased property, including leased vehicles, located in St. Louis County** must be declared and assessed each year. Corporate property is assessed where it is located. Leased vehicles are assessed where the vehicle is garaged. There is a penalty for failure to file a timely declaration. Refer to State statutes 137.095, 137.340 and 137.345.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL THE ST. LOUIS COUNTY ASSESSOR'S OFFICE

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| 1. Information for Individuals regarding vehicles | 314-615-5500 |
| 2. Information for Businesses or Merchants | 314-615-5104 |
| 3. Information for Manufacturers | 314-615-5103 |
| 4. Information for Leased Equipment | 314-615-5106 |
| 5. Information for Leased Vehicles | 314-615-5102 |
| 6. Information for Special Assessment/Aircraft | 314-615-5105 |