

ST LOUIS COUNTY MO ASSESSOR'S OFFICE
41 South Central Avenue
St. Louis, Missouri 63105-1777
314-615-5103

MANUFACTURING EQUIPMENT PERSONAL PROPERTY DECLARATION

Current mailing address

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

INDICATE ANY NAME OR ADDRESS CHANGES ABOVE

IMPORTANT – PLEASE READ THE FOLLOWING PARAGRAPH BEFORE PROCEEDING

AFTER COMPLETION EMAIL FORM TO mail to: manufacturingdecs@stlouiscountymo.gov

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

This return will be used by the Assessor to determine the taxable value of your business and/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 Manufacturing account is \$200. **A separate form should be prepared for each location.**

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.

PLEASE RESPOND TO THE FOLLOWING QUESTIONS.

- A. Number of employees at this location _____ B. Describe activities of business _____
NAICS Code _____
- C. Have you deleted any assets reported on last year's return? No Yes **If yes**, attach list of deletions with acq. dates/costs
- D. Do you sell any goods retail or wholesal? No Yes **If yes**, you must obtain a Merchant's License
- E. Do you hold leased or rented personal property belonging to others? No Yes **If yes**, complete schedule 4
- F. Do you lease, rent or loan equipment to others? No Yes **If yes**, provide lessee information
- G. Are any other entities doing business at these premises? No Yes **If yes**, provide name of business
- H. 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. _____

If the Business has closed or has been sold, please complete the following:

I DID NOT OWN or CONTROL any tangible Personal Property made taxable by the laws of the State of MO on the first day of January 2022.

The Business CLOSED (DATE CLOSED _____) SOLD (DATE SOLD _____)

Business sold to: Name and address of New Owner (if known) _____

Complete all applicable schedules, the vehicle information, sign and date the form, and return the original form, intact, to the Assessor's Office by March 1st to avoid penalty. 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. We suggest retaining proof of completion of this form; St Louis County is not responsible for misdirected mail, or consequences thereof.

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.**

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. Report all other software costs in the appropriate schedule.

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.

'Idle' assets are considered when removed from service for more than one year and there is no marketable value. Contact our office at 314-615-5103 for details.

FOR ADDITIONAL INFORMATION ABOUT HOW TO SCHEDULE YOUR ASSETS, VISIT THE ASSESSOR'S PAGE AT www.stlouiscountymo.gov OR THE INTERNAL REVENUE SERVICE, www.irs.gov. The MACRS table can be found in IRS Publication 946- How to Depreciate Property

FOR ASSISTANCE OR QUESTIONS WITH THIS FORM, CALL 314-615-5103 (MANUFACTURERS)

EXAMPLES OF PERSONAL PROPERTY BUSINESS ASSETS

<p>SCHEDULE 9 (5 YEAR LIFE) Asset Class 00.12, 00.13, 15.0, 57.0 Computers & Office Machines</p> <p>Adding Machines Answering Machines Cameras/Digital Cameras Central Processing Units Check Swipes Computers Copiers DVD Players and Recorders Electronic Diagnostic Equipment Electronic Surveillance Equipment Keyboards Televisions Photo Processing Equipment Plotters Postage and Mailing Machines Public Address / Intercom System Satellite Dishes Stereo Equipment Typewriters</p> <p>Calculators Fax Machines Video Equipment Servers/Server Hubs Debit/Credit Card Readers Computer Software Duplicating Equipment VCR Scanners Security/Alarm Systems Monitors/Modems Overhead Projectors Printers Shredders Scales Radio Dispatch Equipment</p>	<p>SCHEDULE 10 (7 YEAR LIFE) Asset Class 00.11, 01.1, 79.0, 80.0 Office Furniture, Fixtures & Other Equipment</p> <p>Added Light Fixtures Animal Cages Antennas Beds Benches Billiard Tables Cabinets Cell Towers Clean Rooms Coat Racks Decorations and Artwork Drones End Tables Modular Offices and Rooms, Removable Walls Plumbing Equipment (Used when installing or repairing) Drain snakes, Tubing Bender, Rubber Strap Wrench, Industrial Flaring Tools, Pipe Cable Saw Racks, Shelves, Book Cases Telephone & Communications Equipment – Telephones & Switchboards Window Treatments (Blinds, Draperies, etc.) Desks, Cubicles, Partitions, Reception Desks and Counters Agricultural Equipment & Machinery, Lawnmowers, Trimmers</p> <p>Generators/Back-up Generators Filing Cabinets Lockers Lottery Ticket Terminals Magazine Racks Podiums Safes Signs – Theme, Identity, facade Washers and Dryers Sofas Time Clocks Juke Boxes Video Game Machines</p>
---	---

MANUFACTURING ASSETS

<p>SCHEDULE 11 (3 YEAR LIFE) Assets identified in Asset Class 20.5, 30.11, 30.21, 32.11, 34.01, 37.12.</p> <p>Dies Molds Specialty Transfer & Shipping Devices</p> <p>Jigs Patterns</p> <p>Does not include general purpose small tools, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment and materials handling devices</p>	<p>SCHEDULE 13 (7 YEAR LIFE) Assets used in the following activities: Asset Class 20.4, 21.0, 22.2, 22.5, 24.2, 24.4, 26.1, 26.2, 27.0, 30.1, 30.2, 31.0, 32.1, 32.3, 33.2, 33.3, 33.4, 34.0, 35.0, 37.11, 37.2, 37.31, 37.41, 37.42, 39.0</p> <p>Band saw Boring Machine CNC Equipment Chiller, Compressor Conveyers Crane System, Overhead Crane Die Cutting Machinery Dust Collector Embroidery Machine Forklifts/Pallet Trucks General Packaging Equipment Generators & Back-up generators Laminators, Labeler Pipe Threader, Piping & Electrical Wiring to Machinery Pharmaceutical Packaging – Packaging Only Platform Scales Printing & Publishing Equipment Presses Vertical & Horizontal Mills Welders Wrap Machinery Time Clocks</p>	<p>SCHEDULE 13 (CONTINUED) Used in the process of:</p> <p>Yarn, thread & woven fabric, Nonwoven Fabric Food and Kindred Products Wood Products & Furniture Paper / Corrugated Products Rubber Products Finished Plastic Products Leather & Leather Products Stone & Clay Products Fabricated Metal Products Electrical & Non- Electrical Machinery & other Mechanical Products Athletic, Jewelry & Other Goods</p>
<p>SCHEDULE 12 (5 YEAR LIFE) Assets used in the following activities: Asset Class 22.1, 22.3, 22.4, 23.0, 24.1, 24.3, 28.0, 33.21, 36.0, 36.1, 37.33</p> <p>Digital/Computerized Printing Equipment Experimental & Test Equipment Manufacturer of Chemicals & Allied Products Manufacturer of Apparel & Other Finished Products - Sewing machines Pharmaceutical - Manufacturing and Packaging Research & Development</p>	<p>SCHEDULE 14 (10 YEAR LIFE) Assets used in the following activities: Asset Class 13.3, 20.1, 20.2, 20.3, 37.32</p> <p>Barges, Tugs, Vessels Dry Docks Grain & Grain Mill Products Manufacturer of Piers Used in the process of: Sugar & Sugar Products Vegetable Oils & Vegetable Oils Products</p>	

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

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	Year of Acquisition	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. SMALLWARES, FOOD PREP UTENSILS, KITCHEN/BAR & JANITORIAL SUPPLIES. DO NOT INCLUDE INVENTORY FOR SALE OR MANUFACTURER'S PRODUCT INVENTORY.

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

SCHEDULE 6 – CIP (CONSTRUCTION IN PROGRESS – EQUIPMENT) TANGIBLE PERSONAL PROPERTY EQUIPMENT ONLY AN EXAMPLE WOULD BE AN ITEM OF LARGE MANUFACTURING EQUIPMENT ON SITE BUT NOT ASSEMBLED OR INSTALLED FOR USE IN A FACILITY ON JANUARY 1.

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) ENTER THE SUM OF ALL TANGIBLE PERSONAL PROPERTY FOR EACH YEAR CONSISTING OF COMPUTER EQUIPMENT, OFFICE MACHINES, ASSETS USED IN PERSONAL AND PROFESSIONAL SERVICES, WHOLESALE AND RETAIL TRADES, CONSTRUCTION TRADES.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Description or Asset Class per IRS Pub 946 Ex: 00.12, 00.13, 15.0, 57.0
2021		x 85% x .3333 =		
2020		x 60% x .3333 =		
2019		x 42% x .3333 =		
2018		x 25% x .3333 =		
2017 & Prior		x 10% x .3333 =		
Total				

SCHEDULE 10 – (7 YEAR LIFE) ENTER THE SUM OF ALL PERSONAL PROPERTY CONSISTING OF OFFICE FURNITURE, FIXTURES AND COMMUNICATIONS EQUIPMENT. ANY OTHER PROPERTY WITH AN UNDETERMINED CLASS LIFE SHOULD BE INCLUDED IN THIS SCHEDULE.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Description or Asset Class per IRS Pub 946 Ex: 00.11, 01.1, 79.0, 80.0
2021		x 89% x .3333 =		
2020		x 70% x .3333 =		
2019		x 55% x .3333 =		
2018		x 43% x .3333 =		
2017		x 31% x .3333 =		
2016		x 18% x .3333 =		
2015 & Prior		x 10% x .3333 =		
Total				

MANUFACTURING EQUIPMENT

SCHEDULE 11 – (3 YEAR LIFE) –Does not include general purpose small tools, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment and materials handling devices.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Description or Asset Class per IRS PUB 946 Asset Class 22.1, 22.3, 22.4, 23.0, 24.1, 24.3, 28.0, 33.21, 36.0, 36.1, 37.33
2021		x 75% x .3333 =		
2020		x 38% x .3333 =		
2019		x 13% x .3333 =		
2018 & Prior		x 5% x .3333 =		
Total				

SCHEDULE 12 – (5 YEAR LIFE) – MACHINERY & EQUIPMENT SEE EXAMPLES OR REFER TO IRS PUBLICATION 946 FOR MORE DETAILED INFORMATION.

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Description or Asset Class per IRS PUB 946 Asset Class 22.1, 22.3, 22.4, 23.0, 24.1, 24.3, 28.0, 33.21, 36.0, 36.1, 37.33
2021		x 85% x .3333 =		
2020		x 60% x .3333 =		
2019		x 42% x .3333 =		
2018		x 25% x .3333 =		
2017 & Prior		x 10% x .3333 =		
Total				

SCHEDULE 13 – (7 YEAR LIFE) – MACHINERY & EQUIPMENT INCLUDES MOST TYPES OF MANUFACTURING EQUIPMENT. SEE EXAMPLES OR REFER TO IRS PUBLICATION 946 FOR MORE DETAILED INFORMATION

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Description or Asset Class per IRS PUB 946 Asset Class 20.4, 21.0, 22.2, 22.5, 24.2, 24.4, 26.1, 26.2, 27.0, 30.1, 30.2, 31.0, 32.1, 32.3, 33.2, 33.3, 33.4, 34.0, 35.0, 37.11, 37.2, 37.31, 37.41, 37.42, 39.0
2021		x 89% x .3333 =		
2020		x 70% x .3333 =		
2019		x 55% x .3333 =		
2018		x 43% x .3333 =		
2017		x 31% x .3333 =		
2016		x 18% x .3333 =		
2015 & Prior		x 10% x .3333 =		
Total				

SCHEDULE 14 – (10 YEAR LIFE) –CERTAIN MANUFACTURING EQUIPMENT- SEE EXAMPLES OR REFER TO IRS PUBLICATION 946 FOR MORE DETAILED INFORMATION

Yr. of Acquisition	Cost	Depreciation	Assessed Value	Description or Asset Class per IRS PUB 946 Asset Class 13.3, 20.1, 20.2, 20.3, 37.32
2021		x 93% x .3333 =		
2020		x 79% x .3333 =		
2019		x 67% x .3333 =		
2018		x 57% x .3333 =		
2017		x 48% x .3333 =		
2016		x 39% x .3333 =		
2015		x 31% x .3333 =		
2014		x 22% x .3333 =		
2013 & Prior		x 15% x .3333 =		
Total				

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, Pickup Trucks Note - Forklifts should be listed in Schedule 10.

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	Body type - flat, van, tractor, etc.	GVW	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 a new purchase, give cost and date of purchase. Report any experimental, homebuilt kit, or parted out aircraft, whether airworthy or not. (Includes Hot Air Balloons & parted out aircraft).

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

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 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.

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.

APPEAL RIGHTS

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 after May 1.

FOR ASSISTANCE OR QUESTIONS WITH THIS FORM, CALL 314-615-5103 (MANUFACTURERS)