

**ST LOUIS COUNTY MO ASSESSOR'S OFFICE**  
**41 South Central Avenue 2nd Floor**  
**St. Louis, Missouri 63105**  
**314-615-5104**

**ACCOUNT NO:**

**BUSINESS PERSONAL PROPERTY DECLARATION**

Current mailing address

Business name and physical location

**THIS ACCOUNT NUMBER AND DECLARATION IS INTENDED FOR THE USE OF THE BUSINESS PREPRINTED ON THE FORM. IF YOU ARE NOT THIS BUSINESS, YOU MUST REGISTER YOUR BUSINESS WITH OUR OFFICE BY COMPLETING THE BUSINESS PERSONAL PROPERTY REGISTRATION FORM FOUND ON THE ASSESSOR PAGE AT WWW.STLOUISCOUNTYMO.GOV**

All businesses 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. The minimum assessment for a Business is \$200.

**AFTER COMPLETION EMAIL FORM TO:** [businessdecs@stlouiscountymo.gov](mailto:businessdecs@stlouiscountymo.gov)

**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.**

- 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 wholesale? 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. \_\_\_\_\_

Start Date in St. Louis County \_\_\_\_\_

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 2024.

The Business CLOSED (DATE CLOSED \_\_\_\_\_) SOLD (DATE SOLD \_\_\_\_\_)

Name and address of New Owner (if known) \_\_\_\_\_

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

**THIS IS NOT A BILL DO NOT INCLUDE TAX PAYMENTS WITH THIS FORM**

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

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

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.

**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

**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
2023		x 85% x .3333 =		
2022		x 60% x .3333 =		
2021		x 42% x .3333 =		
2020		x 25% x .3333 =		
2019 & 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
2023		x 89% x .3333 =		
2022		x 70% x .3333 =		
2021		x 55% x .3333 =		
2020		x 43% x .3333 =		
2019		x 31% x .3333 =		
2018		x 18% x .3333 =		
2017 & 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.**

**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 boe@stlouiscountymo.gov after May 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

### EXAMPLES OF BUSINESS PERSONAL PROPERTY

<b>SCHEDULE 9 (5 YEAR LIFE)</b> <b>Asset Class 00.12, 00.13</b> <b>Computers &amp; Office Machines</b>	<b>SCHEDULE 9 (5 YEAR LIFE)</b> <b>Asset Class 15.0, 57.0</b> <b>Assets used in Construction, Wholesale &amp; Retail Trade, Personal and Professional Services</b>	<b>SCHEDULE 10 (7 YEAR LIFE)</b> <b>Asset Class 00.11, 01.1, 79.0, 80.0</b> <b>Office Furniture, Fixtures &amp; Other Equipment</b>
Adding Machines Answering Machines Calculators Cameras Central Processing Units Check Swipes Computers Copiers Credit / Debit Card Readers Digital Cameras Duplicating Equipment DVD Players and Recorders Electronic Diagnostic Equipment Electronic Surveillance Equipment Fax Machines Keyboards Metal Detectors Modems Computer Software Overhead Projectors Photo Processing Equipment Plotters Postage and Mailing Machines Printers Public Address / Intercom System Radio Dispatch Equipment Satellite Dishes Scales Scanners Security / Alarm Systems Server Hubs Shredders Stereo Equipment Televisions Typewriters VCR's Video Equipment Science Lab Equipment used in Research & Experimenting	Bedroom furniture – <b>Hotel, Motel, Nursing Home</b> Appliances & furniture used in residential rental activity Car Wash Systems Cold Air Balloons Construction Equipment Kiosks Medical & Dental Equipment Point of Sale Equipment and Cash Registers <b>Retail Fixtures</b> – Cabinets, Shelving, Deli, Display and Show Cases, Garment Racks Shampoo Bowls, Styling chairs, Sinks – <b>Salon &amp; Barbers</b> Shopping Carts Sign holders and stands Surveillance cameras, recorders, monitors, gates  <b>Assets used in Restaurant – 5 year life</b> Back Bars Beverage Dispensers Buffet Tables Built-In Kitchen Equipment Chairs and Stools/Tables and Booths Coffee Machines Condiment Stands Cookware/ Serving Dishes Dishwashers Food Display Cases Food Preparation Tables Freezers/ Coolers/ Reach-in Coolers Ice Cream and Milk Shake Machines Ice Makers Kitchen Appliances Menu Boards Microwave Ovens Ranges and Commercial Ovens Refrigerators Signs – used for menu display or theme identity Steam Tables Window Treatments  <b>Restaurants, Wholesale &amp; Retail Trade, Personal &amp; Professional Services - Schedule 10 - 7 year life</b> Office furniture & equipment - not specifically part of the restaurant, retail, personal or professional services	Added Light Fixtures Agricultural Equipment & Machinery Animal Cages Antennas Beds Benches Billiard Tables Book Cases Cabinets Cell Towers Clean Rooms Coat Racks Cubicles and Partitions Decorations and Artwork Desks Drones End Tables Filing Cabinets Generators/Back-up Generators Hand Tools Juke Boxes Lawnmowers, trimmers Lockers Lottery Ticket Terminals Magazine Racks Menu Boards Modular Offices and Rooms Podiums Racks and Shelves Reception Desks and Counters Removable Walls Safes Signs – Theme identity, facade Sofas Telephone & Communications Equipment Telephones and Switchboards Time Clocks Video Game Machines Washers and Dryers Window Treatments (Blinds, Draperies, etc.)  <b>Plumbing Equipment (Used when installing or repairing)</b> Drain Snake Tubing Bender Rubber Strap Wrench Industrial Flaring Tool Pipe Cable Saw

**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.**

Vehicles will be assessed at .3333 percent of the average trade in value as published in the October edition of NADA Guide, or its successor publication, or other available information per Missouri statutes, Chapter 137, Section 137.115

**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