



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Missouri (MO) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	Late May
Valuation Methodology:	"True Value in Money" Exchange value, not value in use. 3 approaches to value are considered
State websites:	http://www.stc.mo.gov/
How often is the reassessment:	Every odd numbered year
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	32% Commercial 19% Residential
Real Estate Rendition Due:	
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Partially completed construction valued on a percentage completed basis on January 1
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	Placed in tax-advantaged category and valued at 25% of equipment value.
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	33.3%
Personal Property Rendition Due:	3/1; except Cole County & St. Louis City are due 4/1.
Extension allowed (length and how file):	Varies per jurisdiction
File Rendition With:	County/City
Inventory Taxable:	Inventory is exempt
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Exemption for property moving through the state in interstate commerce, even if it is warehoused in the state prior to reaching its final destination outside the state.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	Yes - Licensed vehicles are taxable.
Licensed Motor Vehicles Reported on Rendition:	Yes
Unlicensed Motor Vehicles Taxable:	



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Unlicensed Motor Vehicles Reported on Rendition:	Yes
Leased Equipment Taxable:	
Software Taxable:	No
Abatements/Exemptions:	Main exemptions include, but are not limited to: Government property, charitable organizations, inventory.
Intangible Property Taxable:	No
Omitted Personal Property:	Land that has been omitted from the assessment for one or more years are assessed when discovered and placed on the assessor's book and turned over the county court for collection. Omitted improvements to RE are added only in an odd year of discovery or the following year if discovery occurs in an even year.
Construction Work in Progress Taxable:	Partially completed construction valued on a percentage completed basis on January 1
Pollution Control Taxable:	Placed in tax-advantaged category and valued at 25% of equipment value.
air	
water	
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due December 31, although a locality may allow installment payments.
Discounts	None
Payment Options	In all chartered cities of 700,000 or more people (St. Louis), taxes may be paid in quarters.
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Mid April - Mid May
Appeal Deadlines (received or postmarked):	Appeals are heard by the county board of equalization and must be received by the third Monday in June (second Monday in May for St. Louis).