



From the Offices of the
Clay County Government
Clay County, Missouri

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NOTICE FROM TRACY BALDWIN, CLAY COUNTY ASSESSOR

Clay County Taxpayers,

Recently my office mailed out the annual letter to taxpayers reminding them to declare their personal property. In this letter, it was explained that the values of many vehicles were increasing due to the supply and demand of used vehicles. I, as the elected Assessor, wanted to do what I could to fight for the taxpayers of Clay County and intended to freeze those values for the 2022 tax year to help ease the tax burden of increasing property values.

The Missouri State Tax Commission has notified me that this procedure is inconsistent with a state law requirement to assess all property at its true value in money. Specifically, this statute (**Section 137.115.9 R.S.Mo** below) requires that the Assessor use the National Automobile Dealers' Association Official Used Car Guide (NADA) as the basis for the value of new and used motor vehicles.

*MISSOURI STATE STATUTE: **SECTION 137.115.9 R.S.Mo:***

The assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. The assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the assessor shall use such information or publications which in the assessor's judgment will fairly estimate the true value in money of the motor vehicle.

While historically the valuation and assessment of personal property generally is within an Assessor's discretion, the current version of the section requires that the Assessor only use the methodologies described in the statute for valuing motor vehicles.

I took an oath as the Clay County Assessor to fight for fair and equitable values, but I also swore to follow and uphold the state guidelines as set forth by the State of Missouri. This means that unfortunately, **I will not be able to freeze values for the current year**. I sincerely apologize for any confusion this may have caused and I will continue to do everything in my power to fight for the taxpayers of Clay County.

All taxpayers should ensure that their Personal Property Tax Assessments are submitted properly by March 1st, declaring all property owned on January 1st to the county where they resided at that time. If you have any questions or concerns, please reach out to our office or the State Tax Commission.

Sincerely,

Tracy Baldwin
Clay County Assessor

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