

2015



Business Personal Property Assessment

2015



Cathy Rinehart, Clay County Assessor

1901 NE 48 ST, Kansas City, MO 64118
PHONE 816/407-3460 FAX 816/407-3461

FORM A

Name:

Mailing Address:

City, State, Zip:

Property Location:

Deputy Type

SCHOOL CITY FIRE ROAD HOSPITAL WATER AMBULANCE MISC

SECTION 1—Account Status

Place a check in this box if NO ADDITIONS OR DELETIONS IN 2014

[Please accurately update and complete the following]

Date opened if opened after 1/1/15?		NAME/MAILING ADDRESS CORRECTIONS BELOW
Date closed if closed during previous year?		
Buyer's name and address if sold?		
Current owner/contact name, phone number?		Phone #
Business activity?		Fax #
Do you remit sales tax to the State of Missouri?		Email
Physical location of personal property?		MO Tax ID #
Other DBA name?		MO Charter/Registration #
Other Clay County locations?		FEIN/FID #

STATE OF MO, CLAY COUNTY

I, the undersigned, 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, 2015. 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.

SIGNATURE

DATE

SECTION 2 – EQUIPMENT The recovery period is the number of years over which the original cost depreciates. This applies to all business personal property such as office/data processing/high-tech equipment and tools not specifically assessed under RSMO 137.080. Complete class life tables are available in IRS Publication 946, Table B-1.

Property Class Life					
YEAR	3-YEAR	5-YEAR	7-YEAR	10-YEAR	15-YEAR
2014	75.00%	85.00%	89.29%	92.50%	95.00%
2013	37.50%	59.50%	70.16%	78.62%	85.50%
2012	12.50%	41.65%	55.13%	66.83%	76.95%
2011	5.00%	24.99%	42.88%	56.81%	69.25%
2010	5.00%	10.00%	30.63%	48.07%	62.32%
2009	5.00%	10.00%	18.38%	39.33%	56.09%
2008	5.00%	10.00%	10.00%	30.59%	50.19%
2007	5.00%	10.00%	10.00%	21.85%	44.29%
2006	5.00%	10.00%	10.00%	15.00%	38.38%
2005	5.00%	10.00%	10.00%	15.00%	32.48%
2004	5.00%	10.00%	10.00%	15.00%	26.57%
2003	5.00%	10.00%	10.00%	15.00%	20.67%
2002	5.00%	10.00%	10.00%	15.00%	15.00%

CLASS LIFE	CLASS LIFE EXAMPLES
3-Year	Business personal computers, special tools designed for production and processing of particular parts.
5-Year	Computer peripherals such as mass storage units, tape or disc drives, disc packs, calculators, copiers, computer-based construction equipment.
7-Year	Office furniture, fixtures, files, communication equipment, printing or publishing equipment, any property not designated by law as being any other class life.
10-Year	Assets used to manufacture or rebuild finished machinery and equipment and replacement parts; manufacturing equipment used in the production of grain, feeds, flours, cereals...
15-Year	Manufacturing equipment used in the production of cement, earthen ware, brick, tile, retail motor fuels outlet and restaurant property as defined.

Enter the total amount for property owned January 1, 2015, at its original cost without freight, installation, sales or use tax. Prior year totals are preprinted on your assessment form. Please write any adjustments (more or less) in the adjustment column for prior years.

CHANGES MADE AFTER 2014 BUSINESS PERSONAL PROPERTY TAXES BILLED DO NOT APPEAR ON THIS FORM

	3 - Year Life		5 - Year Life		7 - Year Life		10 - Year Life		15 - Year Life	
	Acquired Cost	Adjusted +/-	Acquired Cost	Adjusted +/-	Acquired Cost	Adjusted +/-	Acquired Cost	Adjusted +/-	Acquired Cost	Adjusted +/-
2014										
2013										
2012										
2011 & PRIOR										
2010 & PRIOR	▶▶▶▶▶	▶▶▶▶▶								
2009										
2008 & PRIOR	▶▶▶▶▶	▶▶▶▶▶	▶▶▶▶▶	▶▶▶▶▶						
2007										
2006 & PRIOR	▶▶▶▶▶	▶▶▶▶▶	▶▶▶▶▶	▶▶▶▶▶	▶▶▶▶▶	▶▶▶▶▶				
2005										
2004										
2003										
2002										

SECTION 2A—PARTS AND SUPPLIES Cost of Supplies on hand January 1 _____ X 1/3 _____

Supplies are items such as those used for selling and advertising, janitorial and cleaning supplies, repair parts, office supplies, shipping supplies, fuel inventories, medical office supplies, etc. Include items which are not subject to resale, but are necessary in the conduct of business, are consumed in the operations or in providing customer services. Do not include inventory for sale or manufacturer's product inventory. Enter quantity on hand as of January 1 of each year.

SECTION 3 – "LEASED" VEHICLES & "LEASED" EQUIPMENT

- Review your lease documents to determine party responsible for taxes.
- List the leased property in the appropriate category.
- Property leased to tax exempt organizations is still taxable property; exempt only when *owned* by exempt entity.

ENTER INFORMATION FOR EACH CATEGORY. USE ADDITIONAL SHEET IF NECESSARY INCLUDING SAME INFORMATION.

Leased Vehicles

LEASING COMPANY NAME AND ADDRESS	VEHICLE MAKE, MODEL, AND SERIES	COMPLETE VEHICLE IDENTIFICATION NUMBER	RESPONSIBLE FOR COUNTY TAXES
			<input type="checkbox"/> Taxpayer <input type="checkbox"/> Leasing Company

Leased Equipment

LEASING COMPANY NAME AND ADDRESS	EQUIPMENT DESCRIPTION	ACQUISITION COST	ACQUISITION DATE	LEASE TERM BEGINNING AND ENDING	MONTHLY PYMT	RESPONSIBLE FOR COUNTY TAXES
						<input type="checkbox"/> Taxpayer <input type="checkbox"/> Leasing Company

SECTION 4 – "OWNED" – CONSTRUCTION & MACHINERY, AUTOMOBILES, PICK-UP TRUCKS, TRAILERS, AIRCRAFT, RECREATIONAL VEHICLES, BOATS, MOTORS, ETC.

ENTER INFORMATION FOR EACH CATEGORY. USE ADDITIONAL SHEET IF NECESSARY INCLUDING SAME INFORMATION.

Construction Equipment and Machinery

PURCHASE DATE	MAKE	MODEL	TYPE	TOTAL ACQUISITION COST

Automobiles

Year	Make (Ford, Chevrolet, Dodge)	Model (Taurus, Malibu, Colt)	Series (SE, DX, GL)

Vehicle Identification Number _____ Purchase Date _____

2-door 4-door 4WD AWD

Pick-up Trucks/Vans/SUV's

Year	Make	Model	Series	Cylinders

Vehicle Identification Number _____ Purchase Date _____

4WD AWD

1/2 TON 3/4 TON 1 TON EXTENDED CAB CREW CAB

Trucks (Other than pick-ups) (Vehicles involved in interstate trucking must attach copy of Missouri Highway Reciprocity mileage or Schedule B; otherwise, vehicle will be assessed 1/3 of market value.)

Year	Make and Model/Model #	<input type="checkbox"/> Gas <input type="checkbox"/> Diesel <input type="checkbox"/> 4WD	Sleeper cab? <input type="checkbox"/> yes <input type="checkbox"/> no	Auxiliary Power Unit? <input type="checkbox"/> yes <input type="checkbox"/> no
		Tons _____ # Axles _____ GVW _____	APU Brand _____ APU Cost _____	

Vehicle Identification Number _____ Purchase Date _____ ADDITIONAL EQUIPMENT? ENTER BELOW

DESCRIPTION (DUMP BED, COMPACTOR, ECT.)	ACQUISITION COST \$

Trailers

Year	Manufacturer	Body Style (van, flat bed, etc.)	Truck Trailer Series _____	# Axles _____
			Material _____	Refrigerated? _____

Length _____ Purchase \$ _____

Vehicle Identification Number _____ Purchase Date _____

Business Aircraft **Aircraft is being assessed by State Tax Commission**

Year	Make	Model	Serial No. Series
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Hours flown last year? _____
 Used only for noncommercial purposes? _____
 Maximum Certified Gross Takeoff Weight? _____

Recreational Vehicles

Year	Manufacturer	Model	Series
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<input type="checkbox"/> Motor Home <input type="checkbox"/> Travel Trailer (Fold outs extended) <input type="checkbox"/> Fold out <input type="checkbox"/> Truck Slide-in		Purchase Amount \$	Length	Purchase Date M M D D Y Y					
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Motorcycles/ATVs

Year	Make	<input type="checkbox"/> Motorcycle <input type="checkbox"/> ATV	Vehicle Identification Number	Purchase Date					
		CC'S		M	M	D	D	Y	Y

Boats/Watercraft

Year	Manufacturer	Model	Series	Purchase Date						Length _____	Purchase \$ _____	<input type="checkbox"/> John	<input type="checkbox"/> Jet ski
				M	M	D	D	Y	Y				

Motors

Year	Make	H/P	<input type="checkbox"/> Outboard	<input type="checkbox"/> Trolling	<input type="checkbox"/> I/O
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Buses (other than motor homes)

Year	Make	Vehicle Identification Number	# of passengers	Purchase Date					
				M	M	D	D	Y	Y

Mobile/Manufactured Homes

Year	Make	Length	Width	Purchase Date					
				M	M	D	D	Y	Y
Location (Mobile Home Park Name)									

Kit: Automobile/Aircraft

Year	Make	Model	Series/Number	Cost of Kit? _____	Parts Cost? _____
				Labor Hours? _____	

Farm Equipment

Year	Make	Model	S/N	Purchase Date					
				M	M	D	D	Y	Y
<input type="checkbox"/> LP Purchase Price <input type="checkbox"/> Gas/Diesel \$									

Grain/non-mfg'd. Agricultural Crops: # of Bushels _____ Total Value _____

Livestock: Colts # _____ Horses # _____ Mules # _____ Goats # _____ Emu Adults # _____ Feeder Lambs # _____ Llamas # _____
 Calves # _____ Yearlings # _____ Cows/Bulls # _____ Elk # _____ Sows/Boars # _____ Barrows/Gilts # _____ Pigs # _____
 Replacement Ewes # _____ Feeder Lambs # _____ Ostrich Yearlings # _____ Ostrich Adults # _____ Poultry # _____