



Scott Shipman  
County Assessor

### Personal Property

Dear Sir or Madam,

The St. Charles County Assessor's Office has received information that indicates this organization may be exempt, or partially exempt, from personal property assessment and taxation. Please provide the requested information listed below, along with a completed copy of the enclosed application. This will help us determine if we can include your organization's property in our listings to the state, and local school districts, as a tax-exempt organization. In order to be considered for the current year, the application must be completed and returned no later than June 21<sup>st</sup>, of any given year.

1. Copy of the charter and /or by-laws, whichever describes your purpose.
2. Copy of your IRS code exemption 501(c).
3. Copy of your not-for-profit corporation certificate from the State of Missouri.
4. A completed tax-exempt application for each location.
5. A listing of private individuals leasing space or equipment from your organization, along with a copy of the lease.
6. A list of leasing companies that you lease equipment from, including companies' names and mailing addresses, and type of equipment leased.  
An income and expense statement.
7. A detailed asset listing to include year acquired and original cost
8. A letter describing what your organization does, and how this property benefits society in general. Also, include what happens to this property if the organization dissolves.

#### Notes:

Exemptions are described in Missouri State statute 137.100 and 137.101. Ownership alone does not warrant an exemption, also, a 501 C 3 IRS classification does not include property tax.

If you have any questions concerning this application, please call Nicole Tucker at (636) 949-7900 ext. 3840 or e-mail [ntucker@sccmo.org](mailto:ntucker@sccmo.org)

Nicole Tucker  
Special Assessments



Scott Shipman
Assessor

Personal Property
Exempt Vehicle Waiver Application

Year \_\_\_\_\_

- 1. Name that appears on registration
2. Mailing address: City State Zip
3. Address where vehicle is garaged:
4. Vehicle VIN#
5. Year Make Model Date of Purchase
6. Explain how the vehicle is utilized
7. Is the registered owner exempt from Federal Income Tax? Yes No
8. Is any portion of the subject property utilized for personal use? Yes No
9. Was the vehicle in use for a charitable, religious or educational purpose on January 1, of this year? Yes No

Signature Date
Title: Phone

Office use only

The St. Charles County Assessor's office has determined the property above is in compliance with the current Revised Missouri State statute 137.100, stating the property in question is utilized exclusively for religious and/or educational, or purposes that are purely charitable.

Tax year waived: Account#

Approved by: Date:

Denied-The subject property is not utilized exclusively for purposes defined in the RSMo.137.100.

Denied by: Date:

**137.100. Certain property exempt from taxes.** — The following subjects are exempt from taxation for state, county or local purposes:

- (1) Lands and other property belonging to this state;
- (2) Lands and other property belonging to any city, county or other political subdivision in this state, including market houses, town halls and other public structures, with their furniture and equipment, and on public squares and lots kept open for health, use or ornament;
- (3) Nonprofit cemeteries;
- (4) The real estate and tangible personal property which is used exclusively for agricultural or horticultural societies organized in this state, including not-for-profit agribusiness associations;
- (5) All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes;
- (6) Household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned and used by a person in his home or dwelling place;
- (7) Motor vehicles leased for a period of at least one year to this state or to any city, county, or political subdivision or to any religious, educational, or charitable organization which has obtained an exemption from the payment of federal income taxes, provided the motor vehicles are used exclusively for religious, educational, or charitable purposes;
- (8) Real or personal property leased or otherwise transferred by an interstate compact agency created pursuant to sections [70.370 to 70.430](#) or sections [238.010 to 238.100](#) to another for which or whom such property is not exempt when immediately after the lease or transfer, the interstate compact agency enters into a leaseback or other agreement that directly or indirectly gives such interstate compact agency a right to use, control, and possess the property; provided, however, that in the event of a conveyance of such property, the interstate compact agency must retain an option to purchase the property at a future date or, within the limitations period for reverters, the property must revert back to the interstate compact agency. Property will no longer be exempt under this subdivision in the event of a conveyance as of the date, if any, when:
  - (a) The right of the interstate compact agency to use, control, and possess the property is terminated;
  - (b) The interstate compact agency no longer has an option to purchase or otherwise acquire the property; and
  - (c) There are no provisions for reverter of the property within the limitation period for reverters;
- (9) All property, real and personal, belonging to veterans' organizations. As used in this section, "**veterans' organization**" means any organization of veterans with a congressional charter, that is incorporated in this state, and that is exempt from taxation under section 501(c)(19) of the Internal Revenue Code of 1986, as amended
- (10) Solar energy systems not held for resale.