

Congratulations on your new business venture in St. Charles County!

A business waiver is necessary to apply for a city business license, a County Merchant & Manufacturer's license, and/or a County liquor license. The Assessor's Office can send the waiver electronically to those offices at your request. Contact our office if you need an additional copy of the waiver mailed to you.

As a business owner, it is your responsibility to file a business personal property assessment form with the Assessor's Office annually as required by Missouri Statute 137.340. In January, the Assessor's Office will mail a business personal property assessment form to you along with detailed instructions. Please list all business assets with the purchase price and year acquired. An asset includes any furniture, machinery and equipment used to operate your business, as well as any personal items, such as cell phones and laptops. The taxable value of the asset decreases based on age. Item(s) that were once for personal use and are now used for your business need to be claimed using the year they were originally purchased.

For example: A mower was purchased in 2010 for personal use but is now used in the operation of a home-based lawn service company. The business would file the mower as equipment purchased in 2010 with the original purchase price.

Any vehicle(s) titled in the business name should be listed with VIN and mileage. If a vehicle has International Fuel Tax Agreement (IFTA) mileage, the four quarter reports of the prior year must be submitted with the form to receive mileage credit.

Businesses that do not file an asset/equipment list will be assigned an estimated value that will be used by the Collector of Revenue's Office to generate a tax bill. If you have questions about equipment or the assessment form, please feel free to contact the Assessor's Office.

Assessment forms are due annually on March 1. If the Assessor's Office does not receive a form by March 1, a second notice will be mailed. Assessments filed on or after May 1 are subject to a late filing penalty up to \$105 that will be applied to the bill at the end of the year. All businesses that show an increase in their personal property assessment will receive a value notice in May. If you do not receive a value notice or if you need to verify your market and assessed value, you may contact the Assessor's Office after May 1. You have until the second Monday in July to appeal personal property value.

Tax rates are set during October by the taxing districts/political subdivisions and are submitted to the Collector of Revenue. The Collector will mail bills by Dec. 1. Personal property bills are due annually on Dec. 31. Any bill paid after that date is subject to interest and penalty imposed by the Collector. In future years, your paid receipt in the business name will be used for license renewals and vehicle registrations.

Thank you for choosing St. Charles County for your new business. If you have questions, please feel free to contact the Assessor's Office at any time. We wish you the best of luck with your new endeavor!

Sincerely,

The St. Charles County Assessor's Office Business Department

Phone: 636-949-7422 Fax: 636-949-7340 Email: persprop@sccmo.org sccmo.org/Assessor



Request for Business Personal Property Waiver

St. Charles County Assessor, Scott Shipman
201 N. Second St., Room 141
St. Charles Mo 63301
636-949-7422 * 1-800-822-4012 ext. 7422
Fax: 636-949-7340
persprop@sccmo.org

Please print: This is NOT intended for a Vehicle Waiver.

Business Name: _____
Corporation Name: _____

Mailing Address: _____ Location Address: _____

Contact Name _____ Contact Number _____
E-mail Address _____ Business Phone# _____

New Business? Yes No *Date This Location Opened-Required: _____

Purchased existing business? Yes No Purchase date: _____

Moving Business? From _____ To _____
Yes No Old Location Address: New Location Address:

Type of Business: Retail Wholesale Manufacture Service Lodging School Trucking Leasing
Club Horticultural Non-profit In Home Other: _____

Describe Type of Business. _____

What type of license are you applying for? _____ City Business License Which City: _____
_____ County Liquor License
_____ County Merchant & Manufactures

Sign or Print Name Date

Office use

Account# _____ Processed By _____

Date _____

Approved Yes No If no, explain _____
