

## 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](mailto:persprop@sccmo.org) | [sccmo.org/Assessor](http://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](mailto:persprop@sccmo.org)

**Please print:**

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:

Describe Type of Business. \_\_\_\_\_

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

\_\_\_\_\_ By signing this waiver application, I understand I will receive an assessment form in January to complete,  
Initials sign and return to the Assessor's office. I also understand that I must return an asset list for my business or  
an estimate will be placed on my account and that a business personal property tax will be generated.

\_\_\_\_\_ Sign or Print Name \_\_\_\_\_ Date

**Office use**

Account# \_\_\_\_\_ Processed By \_\_\_\_\_  
Date \_\_\_\_\_