

FREQUENTLY ASKED QUESTIONS REGARDING PERSONAL PROPERTY TAX:



Q. I just moved here and need to license my vehicle. What do I do?

- A.** from Out of State – you will need to go to the Assessor’s Office and they will probably issue you a non-assessment/waiver.
- A.** from Out of County – you will need to get a receipt from the county in which you lived in January 1 of the tax year. But be sure to stop at our Assessor to get on the tax rolls for this/next year.

Q. What is Personal Property Tax?

A. Personal Property tax is a tax based upon the value of taxable personal property. Taxable Personal Property consists of motor vehicles, trailers, mobile homes, watercraft, boat motors, aircraft, livestock, farm machinery and equipment, agricultural crops, and any other Personal Property not exempted by law. The Market Value of an item is established by the County Assessor using a standard rate book provided by the Missouri State Tax Commission. The Assessed Value is a percentage of the Market Value. The Assessed Value of an item multiplied by the tax rate (levy) for your district determines the amount of Personal Property tax you pay.

The percentage of Market Value that determines Assessed Value is as follows:

All personal property except those listed below:	33 1/3%
Mobile Homes used as dwellings	19 %
Grain and other Agricultural Crops	.05 %
Livestock and Poultry	12 %
Farm Machinery	12 %
Historic motor vehicles und 201.131 RSMO	5 %
Certain aircraft-see section 137.115 RSMO	5 %
Certain business tools & equipment	(see laws)

All taxable personal property shall be assessed in the county in which the owner resides the first day of January each year.

Q. How do I know if I am eligible for a Waiver?

- A.** A waiver may be issued for the reasons listed below:
- 1) You have moved to Missouri from another state, and would not have been subject to Personal Property tax for the previous year.
 - 2) You are a current resident, but did not own taxable personal property January 1st of the previous tax year.
 - 3) You are a tax exempt organization licensing a vehicle in the organization’s name.
 - 4) This is the first vehicle you have ever owned

Q. How do I get a Personal Property Tax Bill?

A. Each year, you are required to fill out an Assessment Form with the County Assessor's Office listing the taxable personal property you own January 1st of the tax year. Generally these forms are mailed out to the taxpayer in January, and are due back to the Assessor no later than March 1st. If you do not get a form to fill out in the mail, please contact the Assessor's Office @ xxx-xxx-xxxx. Substantial late filing fees are assigned by the Assessor if you do not return your form by the deadline.

If you have recently moved into the county, it is your responsibility to contact the Assessor's Office to obtain an assessment form and be added to the county tax rolls. It is also your responsibility to keep us informed of your current address.

Q. I sold my car in March, why do I have to pay for the full year?

A. Personal property is based on ownership as of January 1, each year. If you purchase a vehicle January 2nd you do not pay on it until the following year, but if it's owned on the first day you pay for the full year regardless of when it is sold. Unfortunately, the law has no provisions for pro-rating taxes due.

Q. What form of Payments are accepted & where can the bills be paid?

A. Payments may be paid in the form of cash, cashier's check, money order, personal check, any major credit card, debit card or by E-check. Please check with your county collector's office to verify payment types and options. Convenience Fees could apply.

Q. Can I make a partial payment on my tax bill?

A. NO - -we cannot accept partial payments. We can take one year at a time starting with the oldest year due, if multiple years are owed.

Q. Why am I being charged Interest & penalties?

A. As a taxpayer, please be aware that interest & penalty start accruing January 1st of each year. If you do not receive your bill by the end of November, it is your responsibility to contact the Collector's Office to find out why. The Collector's Office does not have the authority to remove or reduce interest & penalties per state statute [#139.100.3](#). (The Attorney General for the State of Missouri has issued a legal opinion [#80-2004](#) that the Collector of Revenue does not have "the authority to waive penalties or interest on delinquent real or personal property taxes.)

Q. May I pay personal property and Real Estate taxes with a single check?

A. Yes. Please be sure to add them correctly and send the exact amount due.

Q. I am no longer a Missouri resident, do I still owe this tax?

A. Yes. By state law, your tax obligation is established on January 1st. Even if you move to a different state after January 1st, you are still taxable for the year. Unfortunately, the law has no provisions for pro-rating taxes due.

Q: Why isn't my 'new' or 'different' car on my bill, I bought it this year?

A: It should not be included on this bill if you did not own it on January 1 of the tax year. You will still use your paid receipt to get your new license on it. The DMV can see your purchase date and know that it was during this year.

Q. I don't own this vehicle anymore; why am I getting a bill on it?

A. Taxes are assessed on property owned on January 1 each year. Even if you no longer own the vehicle, own a different vehicle, or no longer own any vehicle, the tax is based on what was owned on January 1. The tax amount is not prorated. The total tax amount is due upon receipt of the statement, but no later than December 31 or late payment charges will be assessed.

Q. Why did I get a tax bill, I moved out of county or state during the tax year?

A. The tax bill is based on what you owned and where you lived on January 1 of the tax year.

Q. I shouldn't have to pay for the whole year, should I?

A. I am sorry, but personal property taxes are not pro-rated. The tax bill is based on what you owned and where you lived on January 1 of the tax year.

Q. I never got a bill, why should I pay interest and penalties?

A. It is your responsibility to contact us if you did not receive a bill, so yes you must pay interest and penalties – if it is after December 31 when they were due.

Q. Why do I have to pay school tax, I don't have any kids or my kids go to a private school?

A. Everyone has to pay to the entities listed on the tax bill, which are based on where you live.

Q. Why did I get two bills and why do they both have school taxes on them?

A. Is one bill for Real Estate and one for Personal Property? In Missouri, you pay personal property tax based on the vehicles, boats, animals, planes, etc. each year. You must tell the Assessor each year before March 1 what items you own. Then the tax bill is mailed in November and due by December 31. If you pay late, interest and penalties are accrued. The other is for real estate – your home or land that you own. Since they are two distinctly different bills, you pay to the same entities on each – depending on your location.

Q. How long do I have to obtain Missouri license plates and a Missouri driver's license?

A. You have 30 days to obtain Missouri license plates and a Missouri driver's license.

Q. What is needed to obtain Missouri plates?

A. You will need the title or registration to the vehicle, proof of insurance, a Missouri State Inspection Certificate, and a validated tax receipt from the Missouri County Collector's office or a non-assessment clearance from the Missouri County Assessor's office.

Q. Where can I pay sales tax on my new vehicle?

A. You can pay sales tax at any license bureau in the state of Missouri.

Q. What is required to license my vehicles in a Missouri County?

A. You will need the title or registration to the vehicle, proof of insurance, a Missouri State Inspection Certificate, and a copy of the tax receipt showing paid taxes from the county where you were a resident on January 1 of the previous year.

Q. What is required to be placed on the tax rolls of Missouri County?

A. If you are a new resident, or have moved, you need to contact the Missouri County Assessor's office so that an assessment sheet may be mailed to you. You must request this sheet before March 1 to avoid a penalty

Q. My address has changed. Do I need to do anything?

A. Yes, please submit a change of address to the collector's or assessor's office.