



**Rules of
Department of Revenue
Division 30—State Tax Commission
Chapter 2—Original Assessment**

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Title 12—DEPARTMENT OF REVENUE

Division 30—State Tax Commission Chapter 2—Original Assessment

12 CSR 30-2.010 Appeals from the Department of Revenue or State Collector of Revenue

(Rescinded July 16, 1979)

AUTHORITY: section 138.430(1), RSMo 1969, as amended by Laws of Mo. 1978, S.B. 661, section 1, effective Aug. 13, 1978. This version of rule filed Aug. 7, 1975, effective Aug. 17, 1975. Rescinded: Filed April 13, 1979, effective July 16, 1979.

Ellsworth Freight Lines, Inc. v. Missouri Highway Reciprocity Commission, 568 SW2d 521 (Mo. banc 1978). *Trucking companies seeking refund of motor vehicle registration fees must exhaust administrative remedies before seeking judicial review, despite assertion by companies of "federal rights" violation.*

John Calvin Manor Inc. v. Aylward, 517 SW2d 59 (1974). *While the decisions of the tax commission are subject to judicial review, the circuit court does not have the authority to substitute its opinion as to value for the opinion of the administrative agency upon record evidence under which different conclusion might be drawn in the exercise of administrative discretion.*

St. Louis County v. State Tax Commission, 515 SW2d 446 (1974). *Court here adhered to the general rule that technical rules of pleading are not applied to applications for relief filed with the State Tax Commission and if a petition fairly presents the claimed error or illegality it will be deemed sufficient for the purpose.*

State ex rel. Wilson Chevrolet, Inc. v. Wilson, 332 SW2d 867 (1966). *Upon appeal from a decision of a local board of equalization to the State Tax Commission, the hearing is de novo as a contested case with a record necessarily made of the evidence adduced and of which decision of the State Tax Commission upon such appeal, a judicial review may be had.*

Op. Atty. Gen. No. 33, Otto (4-20-78). *The State Tax Commission has the statutory authority to appoint hearing examiners for conducting initial investigations and making advisory recommendations in appeals taken under section 138.430(2), RSMo (1969).*

12 CSR 30-2.011 Completion of Forms by Assessors to be Used in Original Assessment by the State Tax Commission

PURPOSE: This rule sets forth procedures to be used by assessors in the completion of forms for original assessment by the commission.

(1) Unless otherwise provided, each assessor in the state shall estimate on Form 30, Schedule 14 the market value of property owned by each railroad, telegraph, telephone, express company and other similar public utility corporations, companies and firms (afterwards referred to as company) doing business within his/her jurisdiction.

(2) Each assessor in the state shall provide a breakdown of the market value and assessment of real estate held by each company within his/her jurisdiction on Form 30, Schedule 15.

(3) Each assessor in the state shall provide a breakdown of the market value and assessment of motor vehicles held by each company within his/her jurisdiction on Form 30, Schedule 16.

(4) These forms shall be completed by each assessor per the attendant instructions and returned to the respective company, county clerk and state tax commission on, or before April 20 of each year.

AUTHORITY: sections 138.320, 138.420(1) and (2), RSMo 1994.* *Original rule filed Dec. 13, 1983, effective March 12, 1984. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Amended: Filed Nov. 14, 1989, effective Feb. 25, 1990.*

*Original authority: 138.320, RSMo 1939, amended 1945 and 138.420(1) and (2), RSMo 1939, amended 1945, 1947, 1978, 1983, 1989.

12 CSR 30-2.015 Utility Property to be Assessed Locally and by the State Tax Commission

PURPOSE: This rule sets forth that railroad and utility property which is to be assessed by the local assessor and that property which is originally assessed by the state tax commission

(1) The real and tangible personal property of water companies, gas distribution companies, cable television companies and rural electric cooperatives is to be assessed by the local assessor for *ad valorem* tax purposes.

(2) The real and tangible personal property of railroad companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
1. Construction work in progress;
 2. Materials and supplies;
 3. Motor vehicles;
 4. Office furniture, office equipment, office fixtures;
 5. Office buildings, warehouses;
 6. Roundhouses, workshops;
 7. Land and buildings not assessed as distributable property; and
 8. Communication equipment not used in the movement of passengers and freight; and

(B) The state tax commission will originally assess—

1. Rail, ballast, ties, switches, switching equipment;
2. Roadbed, superstructure, bridges, trestles, culverts;
3. Railroad right-of-way, leased railroad lines, depots, water tanks and turntables;
4. Rolling stock, engines, hand cars;
5. Communication equipment used in the movement of passengers and freight; and
6. Any other property used directly in the movement of passengers and freight.

(3) The real and tangible personal property of telephone and telegraph companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
1. Motor vehicles;
 2. Construction work in progress;
 3. Materials and supplies;
 4. Office furniture, office equipment, office fixtures;
 5. Office buildings and land;
 6. Land held for future use;
 7. Buildings used predominantly to house local property and land;
 8. Workshops, warehouses and land; and
 9. Work equipment and other general equipment; and

(B) The state tax commission will originally assess—

1. Central office equipment;
2. Station apparatus and station connections;
3. Large private branch exchanges;
4. Poles, lines, cable, wire, conduit, easements therefor and rights-of-way;
5. Microwave towers and sites;
6. All buildings used predominantly for housing distributable equipment and land associated with the buildings; and
7. Any other equipment directly used in the provision of telephone or telegraph service.



(4) The real and tangible personal property of pipeline companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
 1. Motor vehicles;
 2. Construction work in progress;
 3. Materials and supplies;
 4. Office furniture, office equipment, office fixtures;
 5. Land held for future use;
 6. Communication equipment not used for control of the movement of gaseous or liquid products;
 7. Workshops, office buildings, warehouses, storage tanks, loading and unloading facilities; and
 8. Land associated with other locally assessed property; and
- (B) The state tax commission will originally assess—
 1. Field lines, line pipe and fittings;
 2. Compressor station equipment and buildings;
 3. Pumping equipment and buildings;
 4. Measuring and regulating equipment and housing buildings;
 5. Communication equipment used for control of transportation of gas or liquid products; and
 6. Land and right-of-way associated with other distributable property.

(5) The real and tangible personal property of electric companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
 1. Motor vehicles;
 2. Construction work in progress;
 3. Materials and supplies;
 4. Office furniture, office equipment, office fixtures;
 5. Coal piles, nuclear fuel;
 6. Land held for future use;
 7. Workshops, warehouses, office buildings and generating plant structures;
 8. Communication equipment not used for control of generation and distribution of power;
 9. Roads, railroads and bridges;
 10. Reservoirs, dams and waterways; and
 11. Land associated with other locally assessed property all generating plant land; and
- (B) The state tax commission will originally assess—
 1. Boiler plant equipment, turbogenerator units and generators;
 2. Station equipment;
 3. Towers, fixtures, poles, conductors, conduit transformers, services and meters;
 4. Substation equipment, fences;

- 5. Right-of-way;
- 6. Reactor, reactor plant equipment, cooling towers;
- 7. Communication equipment used for control of generation and distribution of power; and
- 8. Land associated with distributable property.

(6) The real and tangible personal property of commercial aircraft not owned by an airline company is to be assessed as follows for *ad valorem* tax purposes:

- (A) The owner of commercial aircraft not owned by an airline company, hereinafter referred to as owner, shall make the claim of commercial aircraft upon submission of their personal property list to the assessor;
- (B) Claims by owners, to either the State Tax Commission or the assessor, being made after May 1 but before September 1 will be processed by the State Tax Commission;
- (C) The owner must notify their county assessor that they will be making a claim of commercial aircraft out of time and provide proof of such to the State Tax Commission; and
- (D) Claims by a taxpayer filed for omitted property for prior years will not be processed by the State Tax Commission and the aircraft will be assessed by the county assessor.

AUTHORITY: sections 138.410, 138.420, and Chapters 151 and 153, RSMo 2000. Original rule filed Dec. 16, 1985, effective May 11, 1986. Amended: Filed Aug. 16, 2012, effective Feb. 28, 2013.*

**Original authority: 138.410, RSMo 1939, amended 1945, 1947, 1951; 138.420, RSMo 1939, amended 1945, 1986; and Chapters 151 and 153, see the Revised Statutes of Missouri 2000.*

12 CSR 30-2.016 Allocation of Unit Value

PURPOSE: This rule sets forth a precise method for the allocation of the unit value of all originally assessable companies operating in Missouri.

(1) The unit value of the following originally assessable companies operating in Missouri will be allocated to Missouri using the schedule of accounts as prescribed on the commissions' Aggregate Statement of Taxable Property in accordance with the factors set forth in this rule:

- (A) Bridge Companies. The valuation allocated to Missouri should be based on the following factor:
 1. The ratio of linear feet of the bridge and its approaches within the state to the

entire length of the bridge and its approaches;

(B) Electric Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of total gross plant in service, total net plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors of the electric company. These factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	30%;
B. Net plant in service	30%;
C. Total operating revenues	20%;
and	
D. Net operating income	20%;

(C) Natural Gas Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, net plant in service and miles of pipe (inch equivalent) within the state to the aggregate amount of these factors of the natural gas pipeline company. These factors are assigned the following percentage weights for the 1998 tax year:

Factor	Weight
A. Gross plant in service	43%;
B. Net plant in service	43%;
and	
C. Miles of pipe (inch equivalent)	14%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	45%;
B. Net plant in service	45%;
and	
C. Miles of pipe (inch equivalent)	10%.

(D) Products and Liquid Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. Ratios of gross plant in service and miles of pipe (inch equivalent) and barrel miles within the state to the aggregate amount of these factors of the company. These factors are assigned the following percentage weights for the 1998 tax year:

Factor	Weight
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent)	15%;
and	
C. Barrel Miles	25%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:



Factor	Weight
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent) and	10%;
C. Barrel Miles	30%.

(E) Railroad Companies. The valuation allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the railroad company;

2. Ratio of locomotive and car miles within the state to the total locomotive and car miles of the railroad company;

3. Ratio of railway operating revenue within the state to the total railway operating revenue of the railroad company;

4. Ratio of ton miles of revenue freight within the state to the total ton miles of revenue freight of the railroad company;

5. Ratio of revenue freight tons originating and terminating within the state to the total revenue freight tons originating and terminating of the railroad company; and

6. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the railroad company;

(F) Terminal Railroad Companies. The value allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the terminal railroad company; and

2. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the terminal railroad company;

(G) Telecommunications Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors for the telecommunications company. The factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Total operating revenues and	20%;
C. Net operating income	20%.

(H) Telephone Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amount of these factors for the telephone

company. These factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Total operating revenues	20%;
C. Net operating income and	20%.

(I) Private Car Companies. The valuation allocated to Missouri should be based on the following ratios:

1. Ratio of total mileage within the state to the total mileage of the private car company;

2. Ratio of total loaded mileage within the state to the total loaded mileage of the private car company; and

3. Ratio of time spent within the state to the total annual time of the private car company.

*AUTHORITY: sections 138.420, 151.030 and 151.060, RSMo 1994. * This rule was previously filed as 12 CSR 30-1.016. Original rule filed Dec. 2, 1986, effective June 11, 1987. Amended: Filed Sept. 15, 1987, effective Dec. 31, 1987. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Amended: Filed Nov. 14, 1989, effective Feb. 25, 1990. Amended: Filed May 14, 1993, effective Jan. 13, 1994. Amended: Filed May 13, 1997, effective Nov. 30, 1997.*

**Original authority: 138.420, RSMo 1939, amended 1945, 1947, 1986; 151.030, RSMo 1939, amended 1945, 1986; and 151.060, RSMo 1939, amended 1945, 1986, 1989.*

12 CSR 30-2.017 De Minimis Levels of Assessed Valuation of Private Car Companies

(Rescinded May 30, 2000)

AUTHORITY: sections 137.022 and 137.023, RSMo 1994. Original rule filed May 17, 1994, effective Sept. 30, 1994. Rescinded: Filed Sept. 20, 1999, effective May 30, 2000.

12 CSR 30-2.018 Method of Administering the Ad Valorem Taxation of the Private Railcar Industry and Applying for the Freight Line Company Tax Credit

PURPOSE: This rule sets forth the precise method of administering the ad valorem tax for the private railcar industry and the procedure for applying for the tax credit for eligible expenses.

(1) The commission will determine the statewide average rate of property taxes levied for the preceding year from reports filed by the railroad and street railway companies operating within the state. This information will be filed with the Director of Revenue along with the current year's taxable distributable assessed valuation of each freight line company on or before the first of October. In addition, this report shall include the current total main line track mileage of the railroad and street railway companies within each county to the aggregate total of the state. This report will also include the following information:

(A) Name and mailing address of each freight line company;

(B) Assessed valuation of the distributable property for each freight line company;

(C) Statewide average rate of property taxes levied the preceding year; and

(D) Amount of *ad valorem* tax due from each freight line company.

(2) Each freight line company applying for the tax credit authorized in subsection 137.1018.4, RSMo, shall submit a completed Form 50, Schedule 1, Schedule 3PC, and Schedule 20PC to the State Tax Commission on or before May 1 of the tax year for which the credit is sought, and no such credit shall be given to any company filing the form after that date. The method for determining whether the form is submitted within the time prescribed by this rule will be the same method used for determining the timeliness of complaints filed with the State Tax Commission as set out in 12 CSR 30-3.010(1)(C).

(3) In any year in which the general assembly appropriates insufficient funds to fully finance the tax credit authorized in subsection 137.1018.4, RSMo, the State Tax Commission, based upon the funds appropriated, shall allocate the credit proportionately among the freight lines timely requesting the tax credit for that year. The tax credit each individual freight line company will receive shall be calculated by multiplying the percentage that each company's claim (not to exceed their tax liability) represents of the total credit claims of all freight line companies (who timely submitted the required form and schedule for that tax year) multiplied by the amount of funds actually appropriated for that tax year.

AUTHORITY: section 137.1018, RSMo Supp. 2008 and section 137.1021, RSMo 2000. Original rule filed Sept. 20, 1999, effective May 30, 2000. Amended: Filed April 28,



2009, effective Nov. 30, 2009.

*Original authority: 137.1018, RSMo 1999, amended 2008 and 137.1021, RSMo 1999.

12 CSR 30-2.020 Original Assessment by State Tax Commission and Appeals
(Rescinded September 14, 1984)

AUTHORITY: section 138.420, RSMo 1978. Original rule filed Aug. 7, 1975. Amended: Filed Aug. 15, 1983, effective Nov. 14, 1983. Rescinded: Filed April 23, 1984, effective Sept. 14, 1984.

Op. Atty. Gen. No. 88 Lehr (2-28-75). The State Tax Commission has the authority and is obligated to equalize the assessments of property among the various counties and the City of St. Louis pursuant to section 138.090, RSMo, and has the duty to order any county in which valuations of property are below 33 1/3% of true value to raise the valuations of property to 33 1/3% of true value and to order any county in which valuations of property are above 33 1/3% of true value to lower the valuation of such property to 33 1/3% of true value. The State Tax Commission has no authority to equalize the assessments among various parcels of property within a county as such, but individual assessments can be raised or lowered pursuant to sections 138.380, 138.460, and 138.470, RSMo. The state auditor has no authority to compel the State Tax Commission to require the equalization of assessments among the various counties of the City of St. Louis at 33 1/3% of true value.

12 CSR 30-2.021 Original Assessment by State Tax Commission and Appeals

PURPOSE: This rule sets a precise method for appealing final decisions of the State Tax Commission as regards public utilities and those taxpayers coming under the original assessment of the commission.

(1) Every railroad, telegraph, telephone, express company and other and similar public utility corporations, companies and firms (afterwards referred to as company) doing business in Missouri, unless otherwise provided, shall proceed before the State Tax Commission as follows:

(A) Each company shall file its report with the State Tax Commission on or before April 1 of each year. Upon receipt of the report, the commission shall certify a tentative assessment to the company. The commission shall set a date upon which an informal hearing will be conducted for the company. At the

hearing, the company shall be permitted to submit to the commission evidence and exhibits indicative of the value of the subject property;

(B) Subsequent to the proceedings set out in subsection (1)(A), the commission shall certify a final assessment to the company. The commission shall have the authority to amend a certified final assessment which it deems to be erroneous, or pursuant to section 155.040.3, RSMo, certify the value of commercial aircraft not owned by an airline company, but no such amendment or certification shall be made after September 1 of the tax year in question. Such erroneous assessments shall not include disagreements over valuation, classification, or exemption, which must be addressed through the appeal process. Upon receipt of the final assessment, the company, if dissatisfied, shall file a petition for a rehearing, which shall be decided as a contested case, after hearing on the record;

(C) The petition shall be directed to the State Tax Commission. It shall state that the appeal is from the original assessment entered by the commission; the date of the assessment; the name of the taxpayer appealing; the business address of the taxpayer to which notice of hearing may be mailed; a brief statement of why the commission should change or modify the original assessment; and a brief statement of the relief to which complainant may feel entitled. The petition shall be sworn to by the complainant or his/her attorney;

(D) The petition for rehearing shall be filed not more than thirty (30) days after the company receives notice of the original assessment. The petition shall be served upon the commission by delivery, personally, to any commissioner or to the secretary of the commission or by registered mail, postage prepaid, addressed to the State Tax Commission at Jefferson City, Missouri. If personal service is made, it may be proven by the affidavit of any person competent to testify or by the official certificate of any officer authorized under the laws of Missouri to execute process. If the petition is served by mail, it shall be filed as of the date of its delivery by the postal authorities, to the office of the State Tax Commission in Jefferson City, Missouri;

(E) Discovery in appeals shall be as in other contested cases pursuant to 12 CSR 30-3.040;

(F) An assistant attorney general will assist the commission at the hearing and in preparing the decision. The commission's staff attorneys will assist commission staff in presentation of the case; and

(G) The State Tax Commission shall set the matter for hearing at the office of the State Tax Commission, Jefferson City, Missouri, within a reasonable time after that, and notify the complainant and the proper state officer of the date. The notice shall be given to the complainant by first-class mail, postage prepaid, addressed to the complainant's place of business as given the petition filed.

AUTHORITY: section 138.420, RSMo 2000. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Dec. 21, 2007, effective June 30, 2008.*

*Original authority: 138.420, RSMo 1939, amended 1945, 1947, 1986.

12 CSR 30-2.030 Appeals from the Local Board of Equalization
(Rescinded March 12, 1984)

AUTHORITY: section 138.430, RSMo 1978. This version of rule filed Aug. 7, 1975, effective Aug. 17, 1975. Amended: Filed June 10, 1976, effective Sept. 11, 1976. Amended: Filed Jan. 30, 1978, effective May 11, 1978. Amended: Filed April 12, 1979, effective July 16, 1979. Amended: Filed Oct. 11, 1979, effective Jan. 12, 1980. Amended: Filed Jan. 14, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Amended: Filed May 13, 1982, effective Aug. 13, 1982. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.

Richmond Heights v. Board of Equalization of St. Louis County, 586 SW2d 338 (Mo. banc 1979). Property owner on appeal to the board of equalization received a reduction in assessment. City attempted to appeal to the State Tax Commission and sought circuit court appeal from the board's reassessment and from State Tax Commission's refusal to accept appeal of board reassessment. Held, proceedings before boards of equalization are not Chapter 536 "contested cases," and so are not appealable by the city to circuit court under section 536.100, RSMo. Since there is no express statutory provision to allow city's appeal to the State Tax Commission from board's reassessment, city is bound by board's determination.

Op. Atty. Gen. No. 292, State Tax Commission of Missouri (9-16-64). Neither a county, an officer of the court nor a school district has a right to appeal to the State Tax Commission from a decision of a county board of equalization, determining the assessed valuation of an individual property.



Op. Atty. Gen. No. 27, Evans (11-21-50). A taxpayer may appeal from the assessment of a county assessor to the county board of equalization and from their decision to the State Tax Commission. A taxpayer has no right of appeal from the assessment of county assessor directly to the State Tax Commission.

Article X, section 14, Mo. Const. 1945. Original rule filed April 12, 1979, effective July 16, 1979. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.

12 CSR 30-2.040 Prehearing Procedures

(Rescinded March 12, 1984)

AUTHORITY: section 138.430, RSMo 1978. Original rule filed April 12, 1979, effective July 16, 1979. Rescinded and readopted: Filed March 12, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.

12 CSR 30-2.050 Intervention

(Rescinded March 12, 1984)

AUTHORITY: Article X, section 14, Mo. Const. 1945; sections 138.430 and 536.062(1), RSMo 1978; W.L.B. Holding Company v. State Tax Commission, Cause No. 28,985, Cole County Circuit Court 1977. Original rule filed July 14, 1977, effective Oct. 13, 1977. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.

12 CSR 30-2.060 Discovery

(Rescinded March 12, 1984)

AUTHORITY: sections 138.430 and 536.073, RSMo 1978, Article X, section 14, Mo. Const. 1945. Original rule filed April 12, 1979, effective July 16, 1979. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.

12 CSR 30-2.065 Subpoenas

(Rescinded March 12, 1984)

AUTHORITY: sections 138.360 and 536.077, RSMo 1978. Original rule filed Jan. 14, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.

12 CSR 30-2.070 Procedure: Motions and Stipulations

(Rescinded March 12, 1984)

AUTHORITY: section 138.430, RSMo 1978,