



STATE TAX COMMISSION OF MISSOURI
P.O. BOX 146
JEFFERSON CITY, MO 65102-0146
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www.stc.mo.gov
(573) 751-2414

Instructions – FORM 30 -Aggregate Statement of Taxable Property

CABLE TELEPHONY COMPANIES

The Aggregate Statement of Taxable Property and the related schedules will be used by the State Tax Commission of Missouri to determine the fair market value of the respondent's property in Missouri as of January 1 of the taxable year.

Who Must File:

The president or any authorized officer of every electric company, product pipeline company, natural gas company, telephone company, telecommunications company, or cable telephony company that operates within the State of Missouri shall furnish the State Tax Commission of Missouri (STC) a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths.

Reporting Period:

The total amount of property owned, used, leased or under the charge, care or management of the respondent on the first day of January in each year.

Forms and Schedules:

Form 30 – Aggregate Statement of Taxable Property

Form 30 lists company contact data. An e-mail address is required.

Company Information: The company name listed shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact individual, with title, shall be the authorized officer responsible for the filing. An E-mail Address is required as part of this filing. A Phone Number and Fax must also be provided to facilitate communications.

Notification or Correspondence: Throughout the discovery, valuation and assessment process the Commission will provide notifications/correspondence and Certification of Value electronically. In addition, notifications/correspondence and tax statements will be sent by county officials to the company. If these mailings should be directed to a responsible party other than the authorized officer, e.g., tax department manager or agent, then this specific contact information must be provided in the Notification/Correspondence block, including a required E-mail Address. A Phone Number and Fax must also be provided to facilitate communications.

Billing Information: This section is to be completed, including a required E-mail Address, only if the billing contact address is different from the contact information listed above. A Phone Number and Fax must also be provided to facilitate communications.

Schedule 1 – Company Organization-General Information

Schedule 1 lists company specific information.

Schedule 1 Section D must be completed with a notarized signature by an authorized officer.

Schedule 4 – Mileage of Line

Schedule 4 itemizes the total number of miles of line (or percent of subscribers for cable telephony companies – account 109s) located in each county. Total county miles of line or percent of subscribers on Schedule 4 should reconcile with the county-wide entry on Schedule 13 for each county, respectively.

Schedule 14 – Local Assessments

Schedule 14 lists local assessments in the county.

Schedule 15 – Real Estate Information

Schedule 15 lists each locally assessed parcel in the county. The total market and assessed value of the locally assessed real property are summarized on Line 1 of Schedule 14.

Schedule 16 – Motor Vehicle Information

Schedule 16 lists each locally assessed motor vehicle in the county. The total market and assessed value of the locally assessed motor vehicles are summarized on Line 3 of Schedule 14.

When and Where to File:

If any company fails to make these reports as required within the time prescribed and has not received a written extension of time, the State Tax Commission shall increase, by four percent, the assessed value of the distributable property.

For the purposes of carrying out the requirements, pursuant to Chapters 137, 151, and 153, the respondent, on or before the following dates, shall:

Deadlines

- April 1:** A Schedule 14, Schedule 15, and Schedule 16 for each applicable county must be submitted by each centrally assessed company to the county assessor.
- April 1:** Filing extension, if requested, must be submitted by the centrally assessed company to the STC.
- April 15:** A Schedule 13 for each applicable county must be submitted by each centrally assessed company to the STC and the county clerk, respectively.
- April 15:** All other required forms and schedules, excluding Schedule 12, must be submitted by each centrally assessed company to the STC.
- May 1:** A Schedule 12 must be submitted by each centrally assessed company to the STC.

If you need assistance or have questions, please contact the Original Assessment Section at 573-751-2414 or send an e-mail to OriginalAssessment@stc.mo.gov.