



**2019 Application For Business Personal Property Tax Exemption  
– Jackson County, Missouri –**

Name of the Organization: \_\_\_\_\_

D.B.A (if different from corporate name) \_\_\_\_\_

Contact Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Office Phone: \_\_\_\_\_ Alternate Phone: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Situs Address (physical location of property):  
\_\_\_\_\_

Parcel (Account) Number: \_\_\_\_\_

Date your Organization began activities at this location? \_\_\_\_\_

1. Type of organization (*e.g., church, school, civic, medical, fraternal, educational, etc.*)  
\_\_\_\_\_  
\_\_\_\_\_

2. Is the business exempt from state and federal income tax?

Yes, under IRS code 501(c)\_\_\_\_\_.

No.

3. Does the organization that is applying own the real estate where you operate this business?

Yes,

Do you have a real estate exemption with Jackson County?

Yes  No

No, the legal deed holder is: \_\_\_\_\_

Under what arrangement does the applicant use the Property?  
\_\_\_\_\_  
\_\_\_\_\_

\*Attach copies of all agreements or leases\*



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4. Is there any other organization or business at the same location?  
 Yes. Please list the names of the business and any affiliation they have to your business on a separate sheet of paper  
 No.
5. List the furniture, fixtures and equipment which you own on attachment C : This would be desks, computers, sound systems, chairs, etc.
6. Are you requesting an exemption on vehicles?  
 Yes. Provide a copy of your Missouri Registration or Title for each vehicle and complete attachment “A”  
 No
7. Does your organization lease any property?  
 Yes, complete attachment “B”  
 No
8. How is the above listed personal property used in the business? (Be detailed and specific as to the **activities and use**. Do not give broad conclusions, such as “charitable”, “worship” or “public use”). Attach additional sheets if necessary.

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8. Is the applicant registered with the State of Missouri as a foreign corporation?  
 Yes. Provide a copy of your Missouri Registration as a Foreign Corporation.  
 No.
9. Is the owner or applicant an L.L.C.?  
 Yes. Please respond to A-D below.  
 No.  
A. Provide a list of your members.  
B. Are all LLC members non-profit organizations?  
C. Does the State and Federal Government consider the owner/applicant a disregarded entity?  Yes  No  
D. Does the LLC file federal tax form #8832?  Yes  No

10. Who are the people benefiting from or served by the use of the property? \_\_\_\_\_

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11. Does the property generate any income (*other than donations*)?

- Yes. Please respond to A & B below.  
 No.

A. From what source is the income generated (*e.g. rentals, leases, fees for services*)?  
Please provide leases or agreements from all sources of income.

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B. What is the income used for? \_\_\_\_\_

13. Is any part of the property used as a residence?

- Yes. Please respond to A-D below.  
 No.

A. Who uses the property as their residence?

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B. Resident(s) connection with the organization.

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C. Duties of the resident(s) in connection with the property.

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D. Schedule of rents charged or financial arrangements for residency.

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14. Do you charge a fee for any of the services you provide?

- Yes. Please respond to A-D below.  
 No.

A. Provide your fee schedule including any discounts or sliding scales.

B. Provide a copy of your policy that is used to determine who receives services at a reduced rate.

C. What percentage of your services are provided to those who cannot personally pay? \_\_\_\_\_%

D. What percentage of your expenses are attributed to your charity/indigent services?  
\_\_\_\_\_%

15. Does your organization deny services or turn away anyone?

- Yes. Provide the circumstances that determine the denial of services.  
 No.

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16. Please provide all documents listed below, that apply to the applicants' organization.

- A. Articles of Incorporation and all amendments.
- B. Missouri non-profit corporation status from the Secretary of State.
- C. Tax-exempt determination by the IRS.
- D. The organization's constitution, regulations, or by-laws and all amendments.
- E. A current list of all officers, directors, trustees, etc. of the organization.
- F. The applicant's income and expense statement for the two most recent tax years. *(If applicant is LLC, also supply member's most recently completed 990's)*
- G. Your current operating agreement. *(This is only for LLCs.)*

COMPLETE AND RETURN TO:

[Assessment@jacksongov.org](mailto:Assessment@jacksongov.org)

**OR**

ASSESSMENT DEPARTMENT

ATTN: EXEMPTIONS

415 EAST 12<sup>th</sup> STREET

KANSAS CITY, MISSOURI 64106-2752

*REFERENCE FOR EXEMPTIONS: SECTION 137.100 AND 137.101, RSMO. ARTICLE X,  
SECTION 6, MO CONST. AND APPLICABLE CASE LAW.*

The undersigned declares that all of the statements and representations in this application are within their personal knowledge and are true.

**Note: Pursuant to state statute 575.050 and 575.060 RSMO, making a false affidavit or a false declaration is a misdemeanor and subject to criminal punishment.**

Applicant or representative (printed): \_\_\_\_\_

Applicant or representative signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

Rev. 9/2018

**“A”**

**LIST ALL VEHICLES OWNED AND RETURN WITH APPLICATION**

***ONLY VEHICLES DEDICATED TO YOUR NONPROFIT USE MAY QUALIFY FOR TAX EXEMPTION***

**AUTOMOBILES**

Make	Model	Series	Year	VIN#	Name on Title	Date Acquired	Use of Vehicle
<b>Trucks</b>							
<b>Trailers</b>							



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"A"					
<b>EXEMPTION REQUEST FORM</b>					
<b>Principal Driver Information</b>					
Name	Home Address	Position with business	% of personal use	Address where vehicle is parked	# of miles reported to IRS
<b>NAME OF ORGANIZATION:</b>					
<b>ACT.# (IF ASSIGNED)</b>					
<b>ADDRESS:</b>					
<b>City, State, Zip:</b>					



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<b>"B" ATTACHMENT</b>				
<b>LEASED EQUIPMENT</b>				
<b>NAME &amp; ADDRESS OF LESSOR</b>	<b>QUALITY &amp; DESCRIPTION</b>	<b>DATE OF ACQUISITION</b>	<b>TERM OF LEASE</b>	<b>YOUR COST PER MONTH</b>

ATTACHEMENT C:

Please note: RSMO 137.122 provides for assessment of Business Personal Property (as defined in RSMO 137.122.1(1)) placed in service after January 1, 2006 using specific rates of depreciation and class life and recovery periods in IRS MACRS (Modified Accelerated Cost Recovery System) tables. The MACRS tables described in RSMO 137.122 are reflected below. If you are unsure what recovery period applies to your property please consult your tax professional or the IRS MACRS tables, which can be found at [www.irs.gov](http://www.irs.gov). The property can be listed net of any sales tax, installation or freight.

7 YEAR MACR –Includes, but is not limited to, <b>furniture</b> , fixtures and equipment, certain machinery and equipment and certain communications equipment			
Year of acquisition	Cost at 100% of purchase price	% of good factor	Assessed value
2018		89.29% x 33.33%	
2017		70.16% x 33.33%	
2016		55.13% x 33.33%	
2015		42.88% x 33.33%	
2014		30.63% x 33.33%	
2013		18.38% x 33.33%	
2012 and prior		10.00% x 33.33%	
Totals			
5 YEAR MACR - Includes, but is not limited to, certain information systems and data handling equipment (such as computers, calculators, duplicating equipment), certain telecommunications equipment and certain assets used in construction			
Year of acquisition	Cost at 100% of purchase price	% of good factor	Assessed value
2018		85.00% x 33.33%	
2017		59.50% x 33.33%	
2016		41.65% x 33.33%	
2015		24.99% x 33.33%	
2014 and prior		10.00% x 33.33%	
Totals			
3 YEAR MACR – Includes, but is not limited to, certain special tools and devices			
Year of acquisition	Cost at 100% of purchase price	% of good factor	Assessed value
2018		75.00% x 33.33%	
2017		37.50% x 33.33%	
2016 and prior		12.50% x 33.33%	
Totals			
Please include any 10, 15 or 20 year MACR on a separate sheet of paper			