



**2023 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 organization exempt from state and federal income tax?

Yes, under IRS code 501(c)_____.

No.

3. Does the organization own the real estate where you operate?

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?



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4. List the furniture, fixtures and equipment which you own on attachment C: This would be desks, computers, sound systems, chairs, etc.
5. Are you requesting an exemption on vehicles?
 Yes. Complete attachment A, and supply the title or registration for the vehicles
 No
6. Does your organization lease any property?
 Yes, complete attachment “B”
 No
7. How is the business personal property, listed in attachments A and C, used in the organization? (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.

8. Is the 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

9. Who are the people benefiting from or served by the use of the property? _____

10. 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.

B. What is the income used for? _____



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11. 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?
_____%

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

Yes. Provide the circumstances that determine the denial of services.

No.

13. 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 the organization is an LLC please contact us for additional required documents



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COMPLETE AND RETURN TO:

Assessment@jacksongov.org

OR

ASSESSMENT DEPARTMENT
ATTN: EXEMPTIONS
415 EAST 12th 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: _____

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“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
Trucks							
Trailers							



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"B" ATTACHMENT				
LEASED EQUIPMENT				
NAME & ADDRESS OF LESSOR	QUALITY & DESCRIPTION	DATE OF ACQUISITION	TERM OF LEASE	YOUR COST PER MONTH

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. The property can be listed net of any sales tax, installation or freight.

7 YEAR MACRS –Includes, but is not limited to, furniture , 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
2022		89.29% x 33.33%	
2021		70.16% x 33.33%	
2020		55.13% x 33.33%	
2019		42.88% x 33.33%	
2018		30.63% x 33.33%	
2017		18.38% x 33.33%	
2016 and prior		10.00% x 33.33%	
Totals			
5 YEAR MACRS - 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
2022		85.00% x 33.33%	
2021		59.50% x 33.33%	
2020		41.65% x 33.33%	
2019		24.99% x 33.33%	
2018 and prior		10.00% x 33.33%	
Totals			
3 YEAR MACRS – 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
2022		75.00% x 33.33%	
2021		37.50% x 33.33%	
2020 and prior		12.50% x 33.33%	
Totals			
Please include any 10, 15 or 20 year MACRS on a separate sheet of paper.			

Items that should be declared on the MACRS tables include but are not limited to

- ✓ Desks
- ✓ Filing cabinets
- ✓ Tables and chairs
- ✓ Computers/laptops and printers
- ✓ Telephones (landline and cell)
- ✓ Sound equipment
- ✓ Playground equipment