

PERSONAL PROPERTY FAQ

Who must declare personal property?

RSMo. 137.075 Every person owning or holding real property or tangible personal property on the first day of January, including all such property purchased on that day shall be liable for taxes thereon during the same calendar year. RSMo. 137.340 Every person, corporation, partnership, or association owning or controlling tangible personal property shall file with the assessor of the county an itemized return listing all the tangible personal property so owned or controlled on January 1st.

What if I do not receive a personal property list in the mail?

If you do not receive an assessment list, please contact the Christian County Assessor's office by phone (417) 582-4310 or come by our office at 100 W Church St Room 301, and a form will be provided to you.

What should I do if I move from one county to another county in Missouri?

You will owe taxes to the county that you lived in on January 1. You need to contact the county Assessor's office in the county you moved from and request to be removed from their Personal Property Assessment roles. You also need to contact the county Assessor's office in the county you moved to. Most counties do not have a system to know that you moved into the county and to place you on the assessment roles. It is your responsibility to notify **each** Assessor's Office.

Are the assessment lists found online?

Yes. Assessment list forms can be found on the forms page. OR at this link <https://christiancountyassessor.com/forms>

When is the assessment list due?

The forms are mailed out the first week of January and need to be returned by March 1 to avoid late penalties.

If my list is received late how much is the penalty and when do I pay it?

The amount of your penalty depends on your total assessed value. (see chart below) The late penalty fee is added to your bill that you receive in November.

Assessed Valuation	Penalty
0-1,000	\$15
1001-2000	\$25
2001-3000	\$35
3001-4000	\$45
4001-5000	\$55
5001-6000	\$65
6001-7000	\$75
7001-8000	\$85
8001-9000	\$95
9001 and above	\$100

[What is a tax waiver \(statement of non-assessment\)?](#)

A statement of non-assessment, also called a tax waiver, indicates a specific person, business or corporation does not owe any personal property taxes for a specified tax year. A tax waiver is only used to license a vehicle or obtain a business license. You may be entitled to a waiver if you are one of the following:

A new resident to the state.

This is the first vehicle you have ever owned or have had titled in your name.

You did not own any personal property on January 1st of the prior year.

You are military and your home of record is not Missouri.

You lease a vehicle, and the leasing company has paid the personal property tax on that vehicle

[Why am I being assessed on a vehicle I no longer own?](#)

You are assessed on the vehicle(s) you own on January 1 of each year. If you sell or trade a vehicle any time during that year, your tax bill will still show the items assessed January 1.

[Where are you located?](#)

100 W Church Street Room 301 (Christian County Historic Courthouse)

[What are the office hours?](#)

Monday through Friday 8:00am to 4:30 pm (we do not close for lunch). We are closed on State and National Holidays.