

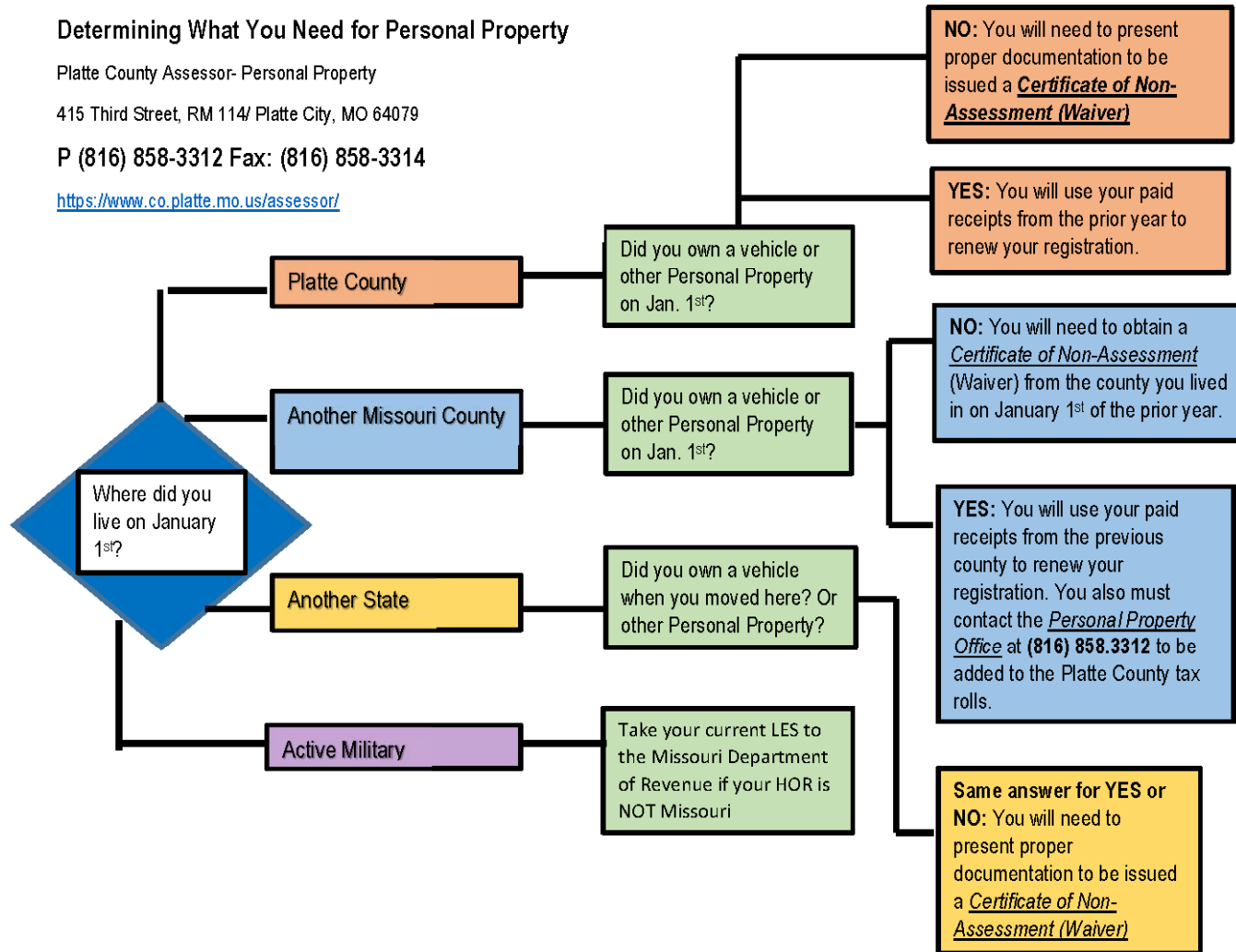
## Determining What You Need for Personal Property

Platte County Assessor- Personal Property

415 Third Street, RM 114/ Platte City, MO 64079

P (816) 858-3312 Fax: (816) 858-3314

<https://www.co.platte.mo.us/assessor/>



Retired Military Living in Platte County Contact  
Platte County Assessor's Office to be added to the Tax Rolls

TYPE OF OWNER	LOCATION OF PROPERTY	WHERE THE PROPERTY IS TAXED	LEGAL AUTHORITY
Natural Person Who Is a Missouri Resident	In Missouri	County of Residence Except Items Specified in 137.090 RSMo	*137.75 and **137.090 RSMo
Natural Person Who Is a Missouri Resident	Outside Missouri	NOT Taxable in Missouri	Case Law
Natural Person Who Is NOT Missouri Resident	In Missouri	County Where Property is Located	Case Law
Corporation	In Missouri	County where Property is Located	***137.095 RSMo
Military Person (and Spouse) Who Is NOT Missouri Resident	In Missouri	Nontaxable in Missouri--- Except Business Personal Property	Federal Law 50 USC 571
Military Personal (and Spouse) Who Is Missouri Resident	In or Outside Missouri	In Missouri County Where They Entered The Service	<b>Federal Law 50 USC 571</b> The federal Service members Civil Relief Act (formerly Soldiers and sailors Relief Act of 1940)

\*Section 137.075 RSMo

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. With only a few minor exceptions, valuation date, ownership, situs, and taxability are all determined on January 1 of the tax year. Missouri has no statutory provision for prorating taxes (other than the limited instance <https://www.co.platte.mo.us/assessor> the Occupancy Law, Section 137.082 RSMo, discussed below). Therefore, if a taxpayer owns a car on January 1 and sells it or moves out of the state on, say January 2, he or she is liable for the taxes on that car for the entire year. Conversely, if a taxpayer buys a car on January 2 or moves into the state with the car on January 2 or later in the year, no taxes are owed on the car for that tax year.

**\*\*Section 137.090 RSMo**

Taxpayers who are not corporations, partnerships, or some other legal entity, are referred to as natural persons. Section 137.090 RSMo, states that the personal property shall be taxed in the county where the taxpayer resides. However, the following property is taxed where the property is located:

1. Houseboats
2. Cabin Cruisers
3. Floating boat docks
4. Manufactured homes used for lodging

Further, intangible personal property of estates is to be taxed in the country in which the probate division of the circuit court has jurisdiction.

Personal property, other than motor vehicles as defined in Section 301.010 RSMo used exclusively in connection with farm operations of the owner and kept on the farmland, should not be assessed by a city, town, or village unless the farmland is totally within the boundaries of such a taxing entity.

**Corporations or Partnerships**

According to Section\*\*\* 137.095 RSMo, corporate property is to be assessed in the county in which it is situated on January 1. The property does not have to actually be in the county on January 1 so long as it has a more or less permanent location in the county.

Motor vehicles owned by corporations are to be taxed in the county in which the motor vehicles are “based”. Based is defined as the place where the vehicle is most frequently dispatched, garaged, serviced, maintained, operated, or otherwise controlled.

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**Missouri Department of Revenue Information**

**Titling-** <http://dor.mo.gov/motorv/titling.php>

**Renewing:** <http://dor.mo.gov/motorv/renewing.php>