

ASSESSOR'S OFFICE NEWSLETTER

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A MESSAGE FROM YOUR COUNTY ASSESSOR, LEAH MORTON

Happy New Year to all! With a new year we restart our personal property assessments for 2026. We have mailed out your personal property forms on January 2nd. Please make sure to return them by March 1, to avoid any penalties. Please remember to review your assessment sheet thoroughly and ensure that it reflects what you owned as of January 1, 2026.

NEWS

As we are in an even-numbered year, we are currently assessing new construction. If you have an improvement on your property that has been established for years, however, never been picked up in your tax assessment, it is still considered new construction. Our field review vehicle is marked with the Assessor's Office decal, and our staff wear their county badges and a shirt with the Assessor's Office logo.

Didn't Receive Your Personal Property Declaration Sheet?

Assessment sheets were mailed out on January 2, 2026. If you do not receive one by mid-January, please get in touch with our office.

If you moved to Cedar County after January 1st, 2026, you will need to file a personal property assessment in the county in which you lived on January 1, 2026. If you moved from out of state after January 1, 2026, please get in touch with our office so we can create an account for you, as you will need a personal property exemption waiver to tag your vehicles in Missouri.



Personal Property

Under Missouri law, "property" includes both real property (land and buildings) and personal property.

"Tangible personal property" is defined as every tangible thing subject to ownership (whether animate or inanimate) that does not form part of real property—except certain listed exclusions such as household goods, furniture, wearing apparel and articles of personal use and adornment when used in a person's home.

In practical terms, this means that items you own which are movable—not anchored to land or buildings—such as equipment, machinery used for business, vehicles, and many other assets—are considered personal property for purposes of taxation. Understanding whether something is classified as real or personal property is important because it affects how the property is assessed and taxed.

More information about Personal Property can be found in the Missouri State Tax Commission Statute, RSMo STC 137.115.

If you fail to return your personal property assessment and do not receive a bill for the given year(s), you will not be able to tag your vehicle until you assess your vehicles with our office and pay your bill with the Collector to receive your tax receipts. Please note that you will have to sign an assessment form(s) to be able to process it. We cannot guarantee the turn-around time of completion if you are filing late. You will incur penalties from both the Assessor's office and the Collector's office if you file late.

IN THE KNOW

In Missouri, vehicles are assessed for property tax purposes based on their market value as of January 1 each year. Here's how the process works:

Standardized Value Source:

County assessors use the Missouri State Tax Commission's (STC) Vehicle Valuation Guide, which is based on the October issue of the National Automobile Dealers Association (NADA) Official Used Car Guide. This ensures consistent valuation across the state.

Determining Assessed Value:

The Assessor identifies your vehicle's make, model, year, and series. Using the NADA guide, the Assessor finds the average trade-in value for that vehicle. Missouri law sets the assessment rate for vehicles at 33⅓% (one-third) of market value. For example, if your car's market value is \$9,000, the assessed value would be \$3,000.

Tax Calculation:

Your county applies its local tax levy to the assessed value to determine how much personal property tax you owe.

PLEASE NOTE THAT EVEN IF YOU HAVE FOREVER TAGS ON A TRAILER OR BOAT MOTOR, YOU STILL NEED TO DECLARE IT ON YOUR ASSESSMENT SHEET.

Business Personal Property

Do you own a business that operates in Cedar County? If so, you will need to file a Business personal property assessment form.

In Missouri, business personal property refers to the tangible assets a business owns, uses, or controls in the operation of its business that are not real estate. This typically includes items such as office furniture, computers, machinery, equipment, tools, fixtures, and sometimes leased or loaned equipment used in daily business activities. The assessment lists all taxable tangible personal property **owned as of January 1 of the given year.**

If you own a business and have questions, please contact our office for more information.

LOOKING FORWARD



Please make sure to turn in your Personal Property Assessment sheets by March 1, 2026 to avoid penalties. You must turn in your sheet even if nothing has changed or you have nothing to assess.

Our Field Review Team will continue to pick up new construction for the 2026 tax year. If any values change on your property, you will receive a letter in June informing you of the changes in value from 2025.