## PERSONAL PROPERTY TAX INFORMATION

- If you were a resident of Warren County, Missouri on January 1<sup>st</sup> of any given year and you own a vehicle (i.e., car, truck, motorcycle, boat, trailer) or manufactured home you will owe personal property taxes.
- Personal property tax is based on the value of the vehicles you owned on January 1<sup>st</sup> of the tax year. Even if you no longer own the vehicles, own different vehicles, or now own no vehicles, you still owe personal property taxes based on what you owned on the first day of January of that particular tax year.
- The value of the vehicles is established by the Warren County Assessor using a state approved book.
- Vehicles purchased after January 1<sup>st</sup> of this year should not be listed on this year's tax statement.
- You should receive an Assessment Sheet to fill out every year. If you have not received such a sheet, notify the Warren County Assessor's Office at phone# 636-456-8885. You are responsible for completing and turning in an Assessment Sheet at the beginning of each year in the Assessor's Office. If you fail to turn in an Assessment Sheet, you will not receive a tax statement at the end of the year and you will be liable for penalties incurred for not turning in an Assessment Sheet.
- If you are separated or in the process of divorce during any year after which you have filled out an Assessment on January 1, you must work out who is to pay the entire bill for that year. Assessment Sheets may be filled out separately for the following year.