

## ROGER RAFFETY, CASS COUNTY ASSESSOR 2733 CANTRELL RD, HARRISONVILLE, MO 64701 (816)380-8400 WWW.CASS.MISSOURIASSESSORS.COM

## PERSONAL PROPERTY TAX – WHAT IS IT?

The following informational guide is provided by the Cass County Assessor

**Personal property** includes every tangible thing being the subject of ownership, the most common type of property subject to a personal property tax are automobiles, including but not limited to cars, trucks, vans, and motorcycles.

Before you will be able to register your vehicle in Cass County, you must provide documentation of paid personal property receipts from the prior year, or a certificate of non-assessment (often referred to as a waiver) from the Assessor's office.

What to expect from the Assessor's office: Each year, you will receive a personal property assessment list (or postcard) from the Cass County Assessor's office, asking you to declare or verify your personal property holdings. If the assessment list is not returned by the printed deadline, an assessment will not be filed and a tax bill will not be generated. Once the assessment list is completed after the deadline, a penalty will apply.

If at any point your mailing or physical address change, please notify the Assessor's office to ensure that all official documents and correspondence are sent to the correct address.

If you need to register your vehicle, the chart below can help you determine what personal property documentation you will need.

Cass County	Another Missouri County	Another State
Did you own a vehicle or other personal property on Jan 1st?	Did you own a vehicle or other personal property on Jan 1st?	Did you own a vehicle when you moved here?
YES: You will use your paid receipts from the prior year to renew your registration. NO: You will need to present documentation to the Assessor's office to be issued a waiver.	YES: You will use your paid receipts from the previous county to renew your registration. Please contact the Cass County Assessor to be added to the rolls. NO: You will need to obtain a waiver from the county you lived in on Jan. 1st of the prior year.	<b>YES or NO:</b> You will need to present proper documentation to be issued a certificate of non-assessment (waiver).

## What exactly is a statement of non-assessment - Waiver?

A statement of non-assessment is a document issued by the county Assessor, in lieu of a personal property tax receipt, when the property owner owes no taxes for the tax year in question.

Most generally this occurs if the person was a Missouri resident, but owned no taxable personal property on Jan. 1st of the tax year, or the person was not a resident of Missouri and had no taxable property in Missouri on January 1st of the tax year.

If after reviewing the guide above, you believe you need a waiver, or you have questions about what documentation you need to provide in order to obtain a waiver, please contact the Cass County Assessor's office.