

**Strain, Suzanne**

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**From:** Strain, Suzanne  
**Sent:** Tuesday, June 06, 2017 11:51 AM  
**To:** 'Tammy Frost'  
**Subject:** MO AMERICAN WATER  
  
**Importance:** High

Equipment used in the gathering, treatment, and commercial distribution of water:  
Assets acquired from 2011-2016 should be assessed using the 20 yr recovery period. Assets purchased prior to 2011 will continue to be assessed as prior year, but using the 20% depreciation factor instead of 10%.  
Next year, assets acquired in 2011, instead of being moved to prior years, would continue to be assessed using the 20 yr schedule, etc...  
Office furniture, equipment & computer equipment will be assessed using the 7 or 5 yr schedule as applicable.  
Using this schedule will still cause the assessments to rise for 2017, but will not be such a big jump as if we used a straight 20 yr schedule.

Sue Strain  
Manager - Personal Property  
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**FILED**  
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