

# PROPERTY ASSESSMENT APPEAL FORM

ST. CHARLES COUNTY BOARD OF EQUALIZATION (BOE)

201 NORTH 2ND STREET, ROOM 541

ST. CHARLES, MO 63301 • 636-949-7560

Date Received \_\_\_\_\_

**Appeal forms must be postmarked or delivered in person to the above address by the second Monday in July of the current assessment year**

## OFFICE USE ONLY

Appeal No. \_\_\_\_\_

Date of Hearing \_\_\_\_\_

Time of Hearing \_\_\_\_\_

**Owner:** \_\_\_\_\_ **Account No.** \_\_\_\_\_  
(Name of the person or entity in which the property assessment appears)

**PLEASE CHECK ONE, THIS APPEAL IS FOR:** REAL PROPERTY ( ) PERSONAL PROPERTY ( )

Address of Property: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

(NOTE: A separate appeal form must be filed for each account or locator number)

Mailing Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

(Only if different than Property Address)

**REQUIRED TO PROCESS THIS APPEAL:** Indicate market or assessed value. Taxes are determined by rates set by each political subdivision.

**Owner's Opinion of Fair Market Value (FMV):** \_\_\_\_\_ **Assessor's FMV Being Appealed:** \_\_\_\_\_

Agent's Opinion of Value(s) \_\_\_\_\_ Is Agent a Certified or Licensed real estate appraiser?  YES  NO

Name of person preparing valuation information: \_\_\_\_\_

**Reason for requesting a revision of Fair Market Value (FMV) (Select one & explain below):**

**Overvaluation**  **Misclassification**  **Other** \_\_\_\_\_

**Explain:** \_\_\_\_\_

Parcels may be appealed only once during each reassessment cycle unless it is new construction.

**All supplemental documentation supporting owner's opinion of value such as required: appraisals, construction & repair estimates, photos, sales contracts, etc., must be submitted with this form.**

I declare that I have examined this form, including all attachments, and to the best of my knowledge and belief, the information is true, correct and complete. This appeal must be signed by the owner or the owner's agent. The Board of Equalization requires the documented authority for representation or attorney representation for all corporations, partnerships, trusts and other legal entities.

**Signature and contact information are required. Incomplete forms will not be accepted and/or returned. Supporting documentation must be provided with this form and may or may not be returned.**

**SIGNATURE:** \_\_\_\_\_ **DATE** \_\_\_\_\_

**Email:** \_\_\_\_\_ **Daytime Phone Number:** \_\_\_\_\_

Registered Agent Name: \_\_\_\_\_ Firm: \_\_\_\_\_ Contact No. \_\_\_\_\_

**Agent Authorization Must Be Included**

Attorney's Name: \_\_\_\_\_ Firm: \_\_\_\_\_ Contact No. \_\_\_\_\_

Due to COVID-19 and the current restrictions, ALL hearings will be conducted by phone to ensure the well-being of all citizens. In accordance with 137.115, assessed values are determined Jan. 1, using economic data as of Jan. 1, 2021. You will be notified by phone, email or U.S. Postal Service of the scheduled date and time of hearing.  I waive my right to a hearing.  Yes, I would like a phone hearing.

**PLEASE READ ALL INSTRUCTIONS ON THE BACK OF THIS FORM AND FILL IN ALL FIELDS ABOVE TO ENSURE THAT YOUR REQUEST WILL RECEIVE PROPER CONSIDERATION.**

## **IMPORTANT HEARING INFORMATION**

Property owners who disagree with the Assessor's Notice of Value Change can appeal that decision to the Board of Equalization (BOE). The deadline to petition the BOE is the second Monday in July.

The mission of the BOE is to provide a fair and impartial venue for property owners to challenge the valuation and classification of real and personal property that is subject to taxation.

The BOE is charged with hearing appeals, including but not limited to, determinations of real and personal property, exemption denials, and current use determinations. Members of the BOE also are responsible for assuring that all real and personal property entered on the County's assessment roll is at true and fair market value.

Tax relief for qualified citizens is available through the Missouri Property Tax Credit Claim (MO-PTC). This program is administered by the Missouri Department of Revenue.

If your concern is the amount of tax you pay, the BOE does not have authority to change the amount. Although value and tax are interrelated, the process for determining each part is separate. The focus of the BOE is to determine the fair and equitable value regardless of the tax amount.

There are several conditions or situations under which property value(s) may be affected. The most important information in determining real property value are the facts about the property. The metrics used in value estimates include land area, size of home, age, rooms, bathroom count, basement area and finish, garage area, and amenities such as patio, deck, fireplace, pool, outbuildings, etc. This is factual data. Verifying this data at [lookups.sccmo.org/assessor](https://lookups.sccmo.org/assessor) or using the QR code on your notice will narrow the focus of dispute.

The BOE will hear evidence and review supporting documentation from the property owner and the Assessor's office and ask pertinent questions that may assist in determining the fair market value. Documentation or valuation evidence may include photographs of the interior, exterior, and surrounding area; recent comparable sale prices or appraisal; comparable assessments; current rental amounts; current expenses; adverse conditions or estimates of cost to cure deficiencies. After hearing all the evidence, the BOE will deliberate and render a decision based on the evidence presented. You will be notified of this decision in writing. The meetings are recorded.

If you submitted evidence during an informal hearing with the Assessor's office, you would need to submit the evidence again to the BOE with your appeal form. *The BOE is not affiliated with the Assessor's office. Any evidence you submitted to the Assessor for your informal hearing will not be shared with the BOE.*

If you are an agent representing a property owner, mandatory license law prohibits any person who is not licensed or certified by the Missouri Real Estate Appraisers Commission as provided in Sections 339.500 to 339.549, RSMo, to, for a fee, develop and communicate a real estate appraisal before the State Tax Commission or a local BOE unless such person is exempt from licensure and certification pursuant to Section 339.501.5, RSMo Supp. 1998 (OPINION NO. 79-99).