

Frequently Asked Questions about the Appeals Process

Will taxpayers be notified if there is an increase in assessed value?

The Missouri Revised Statutes require the assessor to notify the property owner of any increase in the valuation of real property. Current law only provides taxpayers with notices of assessment increases which will not necessarily reflect their tax liability since tax rates are determined much later.

What if a taxpayer doesn't agree with the assessment?

If a property owner does not agree with the assessment, the taxpayer has the option to appeal. They can only appeal on the value and/or the classification of property determined by the assessor. Instead, the property owner should attempt to determine what they believe is the value of their property and gather evidence that supports that valuation. Evidence could include photos, recent sales information about the property, comparable properties and their values, and/or oral testimony of an appraiser who has completed a recent appraisal of the property. There are three steps a taxpayer can take to appeal the assessment:

- **Informal Appeal** – The first step allows taxpayers to meet with the assessor's office within a short amount of time after assessment notices are sent out to taxpayers. An informal meeting with the assessor or staff allows the taxpayer to ask how the assessment was done, what factors were considered, and what records on file relate to the property. Many disagreements over assessed value can be settled at this level.
- **Board of Equalization** – If the taxpayer's concerns are not settled with an informal meeting, they can contact the county clerk for information regarding forms and deadlines for appealing to the county's Board of Equalization. A hearing is scheduled for the Board to hear evidence from the assessor and from the property owner regarding the value of the property.
- **State Tax Commission** – If the taxpayer is still not satisfied with the assessment, they have the right to appeal to the State Tax Commission by August 15th for first class counties and St. Louis City, by September 30th for other counties, or within 30 days after final action by the Board of Equalization (whichever date is later).

Can taxpayers appeal their tax rate?

The appeals process only allows taxpayers to appeal the value assigned by the assessor. Tax rates are determined by locally elected taxing authorities, not the assessor. An assessment by itself has no bearing on the tax liability of a property until it is applied to the established tax rate. An assessment merely determines the wealth associated with a particular property, while the tax rates determines how much should be paid in relation to that wealth. Taxing authorities are required to hold open meetings when the tax rate is assigned and such meetings are posted in public areas multiple times prior to the meeting.

References:

Missouri State Assessors Association. "MSAA Frequently Asked Questions."
<http://www.moassessorsassn.org/faq.htm>

Missouri State Tax Commission. "Frequently Asked Questions."
<http://www.stc.mo.gov/faqs.htm>

State of Missouri. "Article X: Taxation." *Missouri State Constitution*.
<http://www.moga.mo.gov/homecon.asp>

State of Missouri. "Chapter 137: Assessment and Levy of Property Taxes." *Missouri Revised Statutes*. <http://www.moga.mo.gov/STATUTES/C137.HTM>

See also:

Frequently Asked Questions about the Assessment Process

Frequently Asked Questions about the Property Tax