



**NON-GROUP FORM**  
Less than 4 Appeal Forms

# 2020 PROPERTY ASSESSMENT APPEAL FORM

**Appeal Filing Deadline: July 13, 2020**

\* There will be no in-person hearings during the COVID-19 Emergency, to protect the health and safety of taxpayers, Board members and staff. Hearings will be conducted by video-conference, telephone conference or, after the Emergency has passed, in-person at

## Property Information & Type

**\*Locator or Account Number\***

(Owner – Name of the person or entity in which the property assessment appears.) **Please Print**

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

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

**Real Estate** (Choose one) Residential RE 1 Commercial or (5 or more living units) RE 2&3 Agricultural RE 6

**Personal Property** (Choose one) Individual PP 4 Manufactures & Business PP5

## Appeal Hearing Method – (Choose one)

I consent to an in-person hearing only. I understand that my hearing may be delayed until the CoViD-19 Emergency has passed.

OR

I consent to waive my appearance, but will submit my evidence and support statements. The Board will not prejudice your appeal for non-attendance and will notify you of its decision without prejudice to any further rights you may have.

OR:

I consent to a hearing by video conference (reliable internet connection, device and/or a camera are required) Electronic filing via the Online Property Assessment Appeal Process will result in faster processing. (See Instructions on the back of this form)

– I consent to a hearing via telephone conference (reliable phone connection is required)

OR

I require assistance (I do not waive my hearing and the above options are not practically available to me.) You will be contacted at a later date about the nature of the assistance required.

You will be notified of the date, time and method of your hearing. Unless your hearing is in-person, within seven (7) calendar days of submitting your appeal, you are required to submit all documentation supporting owner’s opinion of value such as required BOE Supplemental Forms, appraisals, construction & repair estimates, photos, sales contracts, and other evidence, etc.

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.

**Signature:** \_\_\_\_\_ Date \_\_\_\_\_

Email: (Links to be used for video conferences) \_\_\_\_\_

Phone Number (to be used for video or phone conference) \_\_\_\_\_

Alternate Daytime Phone Number (If different than conference phone) \_\_\_\_\_

Complete below - Only if you would like notices mailed to an alternate address. The Notice of hearing will be sent by U.S. Mail to the Owner’s Address of Record.

Alternate Contact \_\_\_\_\_ **BOE Agent #** \_\_\_\_\_

Alternate Mailing Address: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**BOE Agency Authorization Form** – Required at the time of filing for agents, including attorneys, representing property owner(s).

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

Reason for requesting a change of the FMV

**Please read all instructions on the back of this form & fill in all fields to ensure that your request will receive proper consideration.**

# **BOE Individual (Non-Group) Appeal Form Instructions**

This appeal form **MUST be postmarked or delivered by July 13, 2020.** All forms & supplemental documents may be delivered by U.S. Mail or BOE drop box, street level, of the same address:  
**Board of Equalization; 41 S. Central Avenue; Clayton, MO 63105**

Electronic filing via the Online Property Assessment Appeal Process will result in faster processing than filing by paper if you have that capability.

**Step 1:** Complete the **Individual (Non-Group)** "Property Assessment Appeal Form"

\* Notices will be sent to the Owners Mailing Address of record. You may provide an alternate address if you do not want the notices to be mailed to the Owners Mailing Address of record.

Please fill in all spaces, blanks, or boxes. The three questions below must be answered.

- A** Fill in Your **\*Locator or Account Number\***
- B** Owner's Opinion of Fair Market **Value** (FMV is what the property would sell for on the open market)
- C** Choose Your Property Appeal **Type** (Select One of six types)

**Step 2:** Choose an appeal hearing method on that form and proceed accordingly:

- A** **Represent yourself at your appeal** Within seven (7) calendar days of submitting your appeal, you are required to submit all documentation supporting owner's opinion of value such as required BOE Supplemental Forms, appraisals, construction & repair estimates, photos, sales contracts, and other evidence, etc.
- B** **Appeal your value by waiver** Send all the supplemental forms & recommended documentation for each type of appeal that will provide information to support your opinion of Fair Market Value (FMV). Attendance is not required for the BOE to review an appeal. The Board will not prejudice your appeal for non-attendance and the Board will notify you of its decision without prejudice to any further rights you may have.
- C** **Representation by agent or attorney** an agent or attorney may file by waiver (see procedures above).  
Within seven (7) calendar days of submitting your appeal, you are required to submit all documentation supporting owner's opinion of value such as required BOE Supplemental Forms, appraisals, construction & repair estimates, photos, sales contracts, and other evidence, etc.  
The Board of Equalization now **requires attorneys** to have written authorization (**BOE Agency Authorization Form**), and all authorizations to be signed for the current tax year.

**DO NOT USE THIS FORM** if you plan to file more than 3 appeals

Information on Group Filing of Appeals can be found on our website: <http://revenue.stlouisco.com/AssessmentAppeal/Forms/Forms.aspx>

This form may **not** be filed electronically.

There is an Online Property Assessment Appeal Process available May, 1 thru the second Monday in July each year for those filing less than 4 appeals at: <http://revenue.stlouisco.com/AssessmentAppeal/OnlineAppeal/OnlineAsmtAppeal.aspx>

<b>Supplemental Forms Available</b>
RE 1 Supplemental - Single Family Residential
RE 2 Supplemental - Multi-Family, Commercial & Industrial Properties
RE 3 Supplemental - I&E Multi-Family, Commercial & Industrial Properties
PP 4 Supplemental - Individual Personal Property Appeal Form
PP 5 Supplemental - Manufacturer's & Business Personal Property Appeal Form
RE 6 Supplemental - Agricultural Property
BOE Agency Authorization Form
Appeal Hearing Attendance Waiver