

2017 APPEALS

TIMELINE

(Dates may be subject to change)

May 1	Board of Equalization appeal forms available: Board of Equalization 41 S. Central Avenue, 2nd Fl Clayton, MO 63105 314-615-7195 www.stlouisco.com <i>St. Louis County Satellite Offices (residential and agricultural forms only)</i>
May - June	Informal Conferences (scheduling begins in May)
July 10	Last day to file an appeal to the Board of Equalization. If the appeal is mailed, it must be postmarked by July 10, 2017. This date (second Monday of July) is set by Missouri state law; St. Louis County has no authority to extend it.
July - August	Board of Equalization Hearings
September	Board of Equalization Decision letters mailed
September - October	Within 30 days of the decision from the Board of Equalization or September 30 (whichever date is later), property owners may appeal to the State Tax Commission.

HOW TO APPEAL THE VALUE OF YOUR HOUSE

*A Guide for
Residential Property Owners
to the
2017 Appeal Process*



This brochure provides general information about the process to appeal the value of residential real estate in Saint Louis County. It is intended for information purposes only.

Saint Louis
COUNTY
ASSESSOR

CAN I APPEAL MY TAX AMOUNT?

NO. Tax amounts are the result of tax rates set by various taxing authorities in whose district your property is located.

CAN I APPEAL THE VALUE OF MY HOUSE?

YES. You have the option to appeal the Assessor's opinion of the value of your property.

HOW TO APPEAL

1. INFORMAL CONFERENCES

(Residential Property Owners—Odd years only)

Call the number on the back of your Change of Assessment Notice to schedule an Informal Conference with a residential appraiser to review your property record, discuss the Assessor's opinion of value, and consider any documentation you have to support your own opinion of value. **You do not need to schedule an Informal Conference to file an appeal to the Board Of Equalization.**

2. BOARD OF EQUALIZATION (BOE)

Appeal forms are available May 1st and must be filed with the BOE **no later than July 10, 2017.** You can obtain forms as follows:

- ✓ BOE office in Clayton (314) 615-7195
- ✓ Satellite Offices (residential and agricultural only)
- ✓ Online at www.stlouisco.com

You may file your appeal online at
www.stlouisco.com

Along with your appeal form, you should provide documentation to support your opinion of value. You do not have to be present for your hearing; the Board will consider all evidence submitted with your appeal. If you indicate that you prefer to attend a hearing, the BOE will notify you of the date and time scheduled for you.

STATE TAX COMMISSION (STC)

If you disagree with the decision of the Board of Equalization, you may file an appeal to the State Tax Commission within 30 days from the date on the BOE's decision letter. STC hearings are held in Saint Louis County.

<http://www.stc.mo.gov>

HOW TO SUPPORT YOUR APPEAL

Whether you are attending an Informal Conference or are filing a formal BOE appeal, you should be prepared to support your own opinion of the value of your property with documented evidence, such as:

- ✓ **Appraisal:** by independent appraiser reflecting market conditions as of January 1, 2017.
- ✓ **Sales contract:** reflecting an "arms length" transaction on the open market.
- ✓ **Closing Statement:** reflecting an "arms length" transaction on the open market.
- ✓ **Photos:** showing existing structural issues or conditions that a buyer may require a seller to repair prior to closing, or that may impact the market value beyond what the Assessor has already taken into account.
- ✓ **Estimates for repairs:** showing structural issues or conditions that affect the market value of the house.
- ✓ **Statement of Construction Costs:** recent bills or statements demonstrating value of new construction or additions.
- ✓ **Comparable sales:** sales of similar houses in the same or comparable neighborhood that occurred before January 1, 2017; information is available on the County website

NOTE: Please be advised that sales of foreclosed properties may not reflect an "arms length" transaction.

For more information, please contact the Assessor's Office:

Saint Louis County Assessor's Office
41 South Central Avenue, 3rd Floor
Clayton, MO 63105
Phone: (314) 615-4500 TTY: (314) 615-3746
Monday - Friday: 8:00 a.m. to 5:00 p.m.

www.stlouisco.com