

## INSTRUCTIONS FOR FILING A COMPLAINT FOR REVIEW OF ASSESSMENT

- You are encouraged to file your Complaint for Review of Assessment online at <https://stc.mo.gov>. The decision letter from the Board of Equalization must be uploaded at the time you file the appeal.
- If you cannot file your appeal online, you may file your Complaint for Review of Assessment and the decision letter from the Board of Equalization via email to [Legal@stc.mo.gov](mailto:Legal@stc.mo.gov).
- If you cannot file your appeal via email, you may print and complete your Complaint for Review of Assessment and send it along with a copy of the decision letter from the Board of Equalization to State Tax Commission of Missouri, P.O. Box 146, Jefferson City, MO 65102-0146.
- You must complete a separate Complaint for Review of Assessment for each parcel of real property or each account number of personal/manufacturers property you are appealing.
- Print or type the requested information in each section, subsection, and box.
- Keep a copy of your completed Complaint for Review of Assessment and a copy of the decision letter from the Board of Equalization along with any confirmation of receipt from the State Tax Commission (electronic or hardcopy) for your records.

### **Please note:**

**The STC utilizes technology, electronic documents, and email whenever possible to preserve resources and to provide efficient service to taxpayers and their representatives, local county officials, and taxing authorities.** Please enable your email inbox to receive correspondence from the STC. Please check for correspondence sent from the STC in your "junk" or "spam" email boxes. Please ensure that the email address you have provided is correct.

### **WHO MAY SIGN?**

The taxpayer who is the owner of the property may sign the Complaint for Review of Assessment form unless the property is in the name of a legal entity or a trust. Missouri law requires that an attorney must sign the form on behalf of the taxpayer/owner if the taxpayer/owner is a legal entity (for example, a corporation, a LLC, a partnership) OR a trust, association, or estate. NO EXCEPTIONS.

## REAL PROPERTY

Real Property (real estate) is identified by parcel or locator number. You must send a copy of the Board of Equalization decision for each property you are appealing the assessment unless you recently purchased the property. If you recently purchased the property, you must include a copy of the closing statement or sales contract with your Complaint for Review of Assessment.

### **Recently Purchased Property**

If you purchased the property within 30 days of the statutory deadline for filing appeals to the Board of Equalization, or later in the year, and you did not have the opportunity to appeal to the Board of Equalization, you will need to send your proof of purchase (sales contract and closing statement) to show that the timing of the purchase did not permit an appeal to the Board of Equalization. Contact the county clerk in the county where your property is located to determine the date when an appeal to the Board of Equalization was due.

### **Filing Deadlines**

#### ALL COUNTIES

Your Complaint(s) for Review of Assessment must be filed with the State Tax Commission on or before September 30 of the year of assessment or within 30 days of the decision of the Board of Equalization, whichever is later.

Appeals related to property purchased 30 days prior to, or any time after, the date for filing with the Board of Equalization are due on or before December 31 of the year of assessment. Please refer to the paragraph above (Recently Purchased Property) for more information on this situation.

**NOTE:**

**These filing deadlines are set by statute; the State Tax Commission cannot extend them.**

All Complaints for Review of Assessment received by email will be deemed filed as of the date the State Tax Commission receives the email containing the form and supporting documentation. All Complaints for Review of Assessment sent by registered, certified or first class mail will be deemed filed as of the date of the postmark. Complaints for Review of Assessment sent by metered mail shall be deemed filed as of the date of post office cancellation.

**PERSONAL PROPERTY**

**Personal Property** (vehicles, aircraft, office equipment, etc.) is usually identified by account number and may involve several pieces of property. In that case, attach a list of all personal property referenced by that number.

Example: If you own three vehicles and your account number is ABC123, list the three vehicles – 2002 Chevrolet Tahoe, 2004 Ford Explorer, and 2006 Nissan Sentra – on an attached sheet.

You must file the Complaint form along with a copy of any supporting documents, including a Board of Equalization decision. You must send a copy of the Board of Equalization decision for each assessment unless you did not receive notice of the assessed amount until you received your tax bill or by other means.

**Filing Deadlines**

**ALL COUNTIES**

If notice was timely provided, your Complaint(s) for Review of Assessment must be filed with the State Tax Commission on or before September 30 of the year of assessment or within 30 days of the decision of the Board of Equalization, whichever is later.

If you did not get notice of the assessment until you received your tax bill, your Complaint for Review of Assessment is due on or before December 31 of the year of assessment.

**NOTE:**

**These filing deadlines are set by statute; the State Tax Commission cannot extend them.**

All Complaints for Review of Assessment received through online filing will be deemed filed as of the date the State Tax Commission's online filing system records the data input by the taxpayer or attorney. All Complaints for Review of Assessment received by email will be deemed filed as of the date the State Tax Commission receives the email containing the form and supporting documentation. All Complaints for Review of Assessment sent by registered, certified, or first class mail will be deemed filed as of the date of the postmark. Complaints for Review of Assessment sent by metered mail shall be deemed filed as of the date of post office cancellation.

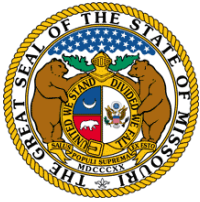
If you have questions, please refer to the online pamphlet entitled Property Tax Appeals Before the State Tax Commission of Missouri, which provides basic information concerning your assessment appeal. If you still have questions after you have reviewed the pamphlet, please contact the State Tax Commission at 573-751-1715.

**COMPLAINT FOR REVIEW OF ASSESSMENT**

State Tax Commission of Missouri

[Legal@stc.mo.gov](mailto:Legal@stc.mo.gov)

P.O. Box 146, Jefferson City, Missouri 65102-0146



SEE INSTRUCTIONS OR GO TO [WWW.STC.MO.GOV](http://WWW.STC.MO.GOV) FOR MORE INFORMATION

TYPE OR PRINT

Taxpayer's Name:			
Attorney's Name: <i>Attorney Name Only</i> <i>Attorney is required for all corporations, partnerships, other legal entities, and trusts</i>		Bar Number: <i>Missouri Bar Number Only</i>	
Contact E-Mail:  <small>The e-mail address will be used for all correspondence</small>		Contact Address:	
Daytime Phone:	City:	State:	Zip Code:
PROPERTY SUBJECT TO APPEAL			
Locator, Parcel or Account #:	Address of Property:	County Property is Located:	
Current Classification of the Property:			
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Residential	<input type="checkbox"/> Residential – Apartment /Subsidized housing	
<input type="checkbox"/> Commercial	<input type="checkbox"/> Personal Property	<input type="checkbox"/> Business Personal Property – Attach Inventory List	
<input type="checkbox"/> Board of Equalization Decision Attached (Required unless real property purchased after the BOE deadline)			
<input type="checkbox"/> Closing Statement Attached (only applicable for property purchased within 30 days of BOE deadline or after)			
<input type="checkbox"/> Not notified of increase in valuation until tax bill was received on _____ (copy attached)			
GROUNDS FOR APPEAL			
<input type="checkbox"/> Overvaluation			
<input type="checkbox"/> Discrimination			
<input type="checkbox"/> Misgraded Agricultural Land			
<input type="checkbox"/> Exemption:			
<input type="checkbox"/> Religious	<input type="checkbox"/> Charitable	<input type="checkbox"/> Educational	<input type="checkbox"/> Other _____
<input type="checkbox"/> Misclassification – the property should be classified as:			
<input type="checkbox"/> Residential	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Commercial	<input type="checkbox"/> Mixed-use
Value set by Assessor	Value set by Board of Equalization	Taxpayer's Proposed Value	
Taxpayer or Attorney Signature:			
<small>Attorney is required for all corporations, partnerships, other legal entities, and trusts</small>			