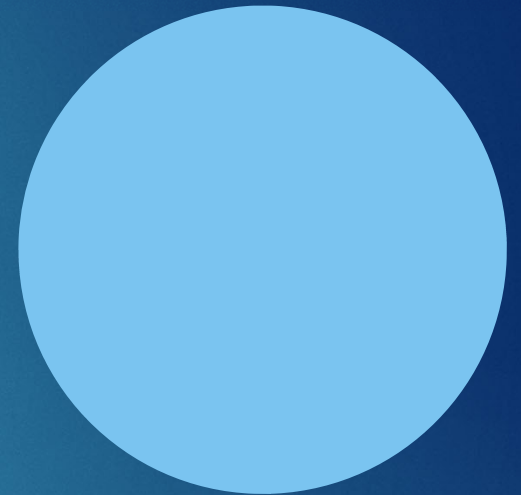


Appeals before the STC Administrative Tribunal

STATE TAX COMMISSION OF MISSOURI

Amy S. Westermann, Esq.

Chief Counsel



STC Legal Section

2

Who we are:

Legal professionals bound by
the Missouri Supreme Court
Rules of Professional Conduct

Chief Counsel

Senior Hearing Officers

Legal Assistant

What we do:

Provide information

Process and manage appeals

Schedule and conduct pre-
hearing conferences

Schedule and conduct
evidentiary hearings

Issue written decisions and
orders containing findings of
fact and conclusions of law

What we don't do:

Provide legal advice

Give advisory opinions

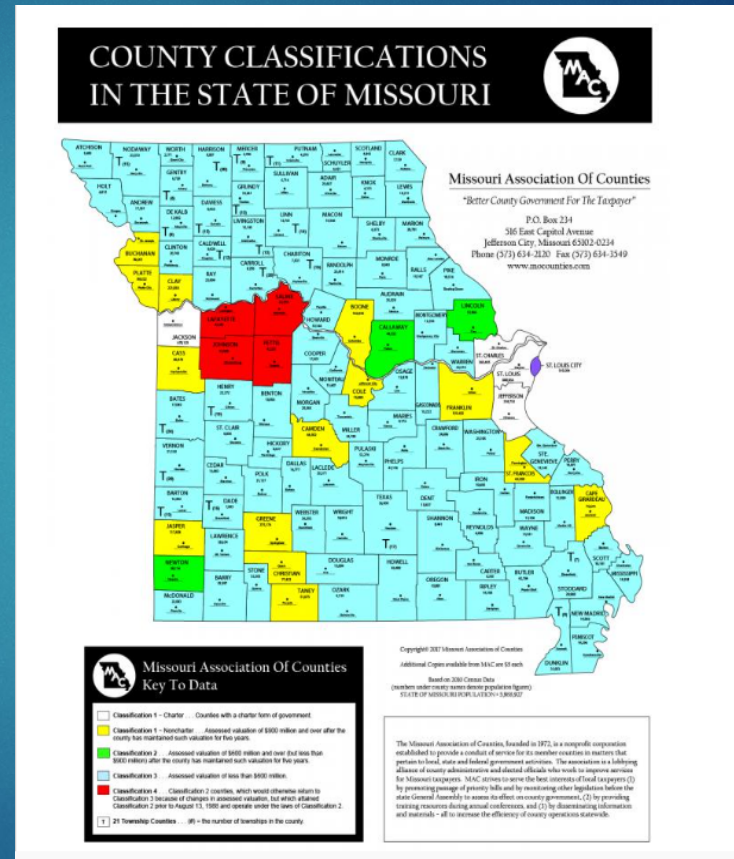
Advocate for either taxpayers
or assessors

STC's "Jurisdiction"

3

Missouri

114 Counties and the City of St. Louis



Timeline

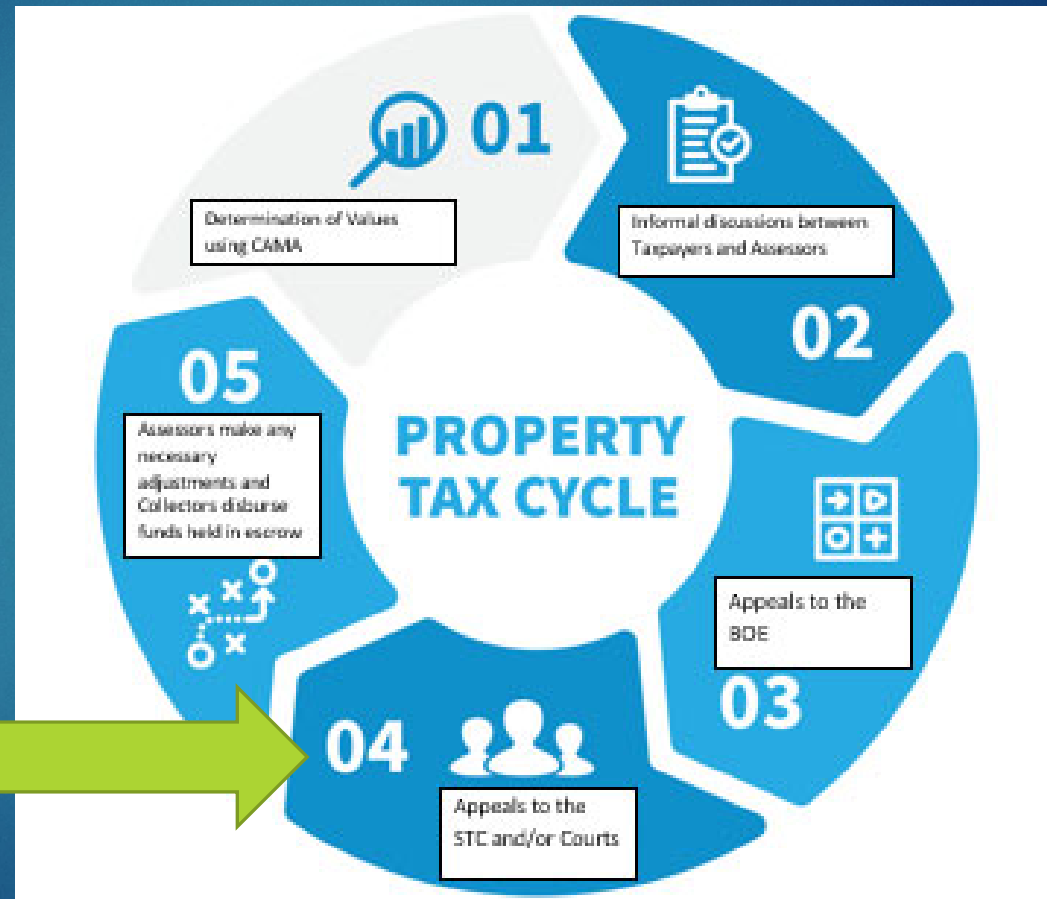
4

	<u>3RD & 4TH Class</u>	<u>2ND Class</u>	<u>1ST Class</u>	<u>St. Louis City</u>
TAXPAYER CHANGE NOTICE IN ODD-NUMBERED YEAR	June 15 137.180	June 15 137.180	June 15 137.355	June 15 137.490
TAXPAYER CHANGE NOTICE IN EVEN-NUMBERED YEARNo statutory date for any jurisdiction.....			
INFORMAL HEARINGSPrior to the board of equalization (BOE)			
APPEALS TO BOE DUE	2 nd Monday in July 137.275	2 nd Monday in July 137.275	2 nd Monday in July 137.385 Or to date extended by BOE	2 nd Monday in July 138.180
BOE CONVENES (IN ODD- NUMBERED YEAR, MAY BEGIN MEETING AFTER JULY 1)	3 rd Monday in July 138.010	3 rd Monday in July 138.010	3 rd Monday in July 138.090	1 st Monday in July 138.170
BOE HEARS APPEALS OF INCREASE ORDERS (a.k.a. BOARD OF APPEALS)	3 rd Monday in July 138.050	3 rd Monday in July 138.050	Not less than 5 days after notice to taxpayer 138.100	Not less than 5 days after notice to taxpayer 138.150
BOE ADJOURNS	July 31 138.050	July 31 138.050	July 31 [Charter- 4 th Saturday in August] 138.050, 138.100	4 th Saturday in August 138.050
APPEALS DUE TO STATE TAX COMMISSION	Sept. 30* 12 CSR 30.3.010	Sept. 30* 12 CSR 30.3.010	Sept. 30* 138.110	Sept. 30* 138.110
APPEAL OF HEARING OFFICER DECISION TO FULL COMMISSION (APPLICATION FOR REVIEW)	Within 30 days of the mailing of hearing officer decision. 138.432 <i>Note: This step required before appealing to circuit court.</i>			
APPEAL STATE TAX COMMISSION DECISION TO CIRCUIT COURT	Within 30 days of the mailing of the commission's decision. 138.432, 138.470 and 536.100 to 536.140			

Missouri's Reassessment Cycle

5

You are
here.



Overview

The Reassessment Cycle

- ▶ Assessors shall annually assess all tangible personal property and real property, including any new construction and improvements to real property, and possessory interests in real property at the statutorily-set percent of its true value in money.
- ▶ Section 137.115.1 RSMo.

Overview

The Reassessment Cycle

- ▶ “The assessed value of real property shall be calculated by determining its true value in money on January 1 of each odd-numbered year. The value shall remain the same for the subsequent even-numbered year unless there has been new construction or property improvements between January 1 of the odd-numbered year and January 1 of the following even-numbered year.”
- ▶ 12 CSR 30-3.001

How to Conduct an Appeal Before the STC

► Glossary of Terms

- Defined Terms
- Terms of Art
- Perspective

► Conducting the Appeal

- Step 1
- Step 2
- Step 3
- Step 4
- Step 5
- Step 6
- Step 7

► Defending the Appeal

- Step 1
- Step 2
- Step 3
- Step 4
- Step 5
- Step 6

► Q & A

- Frequently Asked Questions
- Additional Questions

Glossary of Terms

- DEFINED TERMS & TERMS OF ART
- PERSPECTIVE

Glossary of Terms

Defined Terms & Terms of Art

- ▶ Ad Valorem Taxes: Taxes based on annual valuation of property.
- ▶ Appraised Value: the property's market value.
- ▶ Assessed Value: the property's value on which taxes are calculated, determined by multiplying the appraised value by the statutorily-mandated assessment ratio.
- ▶ Complainant and Complaint for Review of Assessment: the taxpayer and form for filing and appeal.
- ▶ Personal Property: tangible, moveable; taxed in county where owner resides unless property falls within an exception defined by statute, such as a boat dock.
 - ▶ Inventory is not assessed/taxed
 - ▶ Specific valuation methodology might apply
 - ▶ NADA (passenger cars and trucks)
 - ▶ MACRS (accelerated depreciation of business property, e.g., manufacturing equipment)
- ▶ Real Property: Land plus improvements.
 - ▶ Agricultural/horticultural: Value is based on soil grades/productive use; assessed at 12% of productive use or market value.
 - ▶ Commercial: Value is often based on an average of a few years' income preceding the taxation date; assessed at 32% of market value.
 - ▶ Residential: Value is often based on market-based sales of similar or comparable properties; assessed at 19% of market value.
- ▶ Situs: physical location where property is situated for purposes of assessment
- ▶ Taxation date: January 1 of each year

Glossary of Terms

Defined Terms & Terms of Art

- ▶ Burden of Proof: generally, the Taxpayer has the burden of proving his or her opinion of the property's value is correct, but a new exception applies
- ▶ Cost approach: the method of using the reproduction cost or the replacement cost of the property and subtracting depreciation to estimate value
- ▶ Exemption: not favored under Missouri law; taxation is the rule, exemption is the exception; when property is not taxed because it falls within a Constitutional or statutory description
- ▶ Income approach: the method of using income and expenses and applying an appropriate capitalization rate to estimate value
- ▶ Property Improvement: consists of any change to the physical characteristics of the property, whether that change is one that causes an increase or a reduction in value, but changes in zoning, neighborhood conditions or economic conditions which directly or indirectly affect the property will not warrant a change in the assessed value for the **even-numbered** year
- ▶ Sales comparison approach: the method of valuing property based upon comparisons to similar properties and making positive and negative adjustments to the comparable properties to arrive at a range of values
- ▶ True Value in Money or TVM: the market value of the property or what a reasonable purchaser would expect to have to pay to purchase the particular property in an arm's-length, open-market transaction

Glossary of Terms

Defined Terms & Terms of Art

- ▶ Commission: three-member panel and final level of administrative appeal.
- ▶ Evidentiary Hearing: the trial of an appeal.
- ▶ Evidence and Exhibits: documents and testimony.
- ▶ Hearing Officer/Senior Hearing Officer: the fact finder.
- ▶ Order: official document of direction.
- ▶ Prehearing Conference: preliminary meeting of the parties and the Hearing Officer.
- ▶ Respondent: the Assessor.
- ▶ RSMo: Revised Statutes of Missouri
- ▶ Settlement or Stipulation: agreement of value, classification, or other matter related to the assessment.
- ▶ Testimony: sworn statements, either written or oral, made by a witness.
- ▶ Transcript: a written record of the evidentiary hearing.
- ▶ Voluntary dismissal: the withdrawal of an appeal.

Perspective

- ▶ Assessor: conducts assessment through mass appraisal utilizing CAMA system and engages in informal review of taxpayer's challenge to assessment
- ▶ BOE: conducts individualized review of taxpayer's assessment following mass appraisal
- ▶ STC: conducts individualized review of taxpayer's assessment following prior individualized review of assessments and following mass appraisal and informal review

Conducting the Appeal from the Taxpayer's Perspective

- STEPS IN THE PROCESS

Step 1: File a Complaint for Review

15

- Read and complete the form
 - Remember to sign the form; or
 - Remember to have your attorney complete and sign the form.
- Submit
 - the form and supporting documentation (BOE decision letter) by
 - Email
 - U.S. Mail
- No later than
 - 30 days after the BOE decision letter; or
 - September 30;
 - Whichever occurs later.

COMPLAINT FOR REVIEW OF ASSESSMENT
State Tax Commission of Missouri
legis.missouri.gov
P.O. Box 146, Jefferson City, Missouri 65102-0146

SEE INSTRUCTIONS OR GO TO WWW.STC.MO.GOV FOR MORE INFORMATION

TYPE OR PRINT

Taxpayer's Name: _____

Attorney's Name: _____ Bar Number: _____
Attorney is required for all corporations, partnerships, other legal entities, and trusts.

Contact E-Mail: _____ Contact Address: _____

The e-mail address will be used for all correspondence.

Daytime Phone: _____ City: _____ State: _____ Zip Code: _____

PROPERTY SUBJECT TO APPEAL

Location, Parcel or Account #: _____ Address of Property: _____ County Property is Located: _____

Current Classification of the Property:

☐ Agricultural ☐ Residential ☐ Residential – Apartment/Subsidized housing
☐ Commercial ☐ Personal Property ☐ Business Personal Property – Attach Inventory List

☐ Board of Equalization Decision Attached (Required unless real property purchased after the BOE deadline)

☐ Closing Statement Attached (only applicable for property purchased within 30 days of BOE deadline or after)

☐ Not notified of increase in valuation until tax bill was received on _____ (copy attached)

GROUND(S) FOR APPEAL

☐ Overvaluation

☐ Discrimination

☐ Misgraded Agricultural Land

☐ Exemption:

☐ Religious ☐ Charitable ☐ Educational ☐ Other _____

☐ Misclassification – the property should be classified as:

☐ Residential ☐ Agricultural ☐ Commercial ☐ Mixed-use

Value set by Assessor	Value set by Board of Equalization	Taxpayer's Proposed Value

Taxpayer or Attorney Signature: _____

Attorney is required for all corporations, partnerships, other legal entities, and trusts.

Tax Year 2020

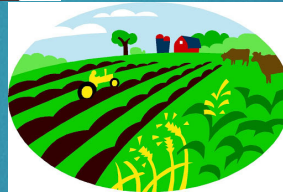
Step 1A: Choosing the Grounds for Appeal

16



Overvaluation

Assessed above TVM



Misclassification

Used for a different purpose



Exemption

Exception to the rule

Step 2: Watch for and Save Notices.

17

- Read and save the notices.
- If rejected, attempt to cure the problem and resubmit the form and requested documentation.
- Save additional correspondence.
- Email or call with questions.

STATE TAX COMMISSION OF MISSOURI

The State Tax Commission has received your Complaint for Review of Assessment. For ease of communication and to preserve resources for the citizens of Missouri, the STC utilizes e-mail to exchange information about appeals whenever possible. Please ensure that you check your "junk" and "spam" email boxes for communication that might have been misdirected to those locations.

For any payment of taxes on property subject to an STC appeal, please remember to note that the taxes are being paid under protest.

An appeal number will be assigned to the appeal in the STC case management system. Once the appeal number is assigned, please use it as a reference for all communication with the STC.

You may check the status of the appeal by downloading and viewing the Excel spreadsheet at <https://stc.mo.gov/assessor/appeals-pending-as-of-07-17-2020/>.

You also may search for an appeal using the search functions at <https://mostcprod.elsuite.us/GLSuiteWeb/Clients/MOSTC/Public/AppealLookup/AppealLookupSearch.aspx>.

A hearing officer will be assigned to the appeal within 60 days of the date the Complaint for Review of Assessment was filed. The hearing officer will issue an order providing you with information regarding next steps.

If you have questions about the appeal process, please review the information on our website: <https://stc.mo.gov/file-an-appeal/> or contact us by

Email: Legal@stc.mo.gov

Phone: 573-751-1715

Step 2A: Re-Submit When Necessary.

18

- Read and save the notices.
- If rejected, attempt to cure the problem and resubmit the form and requested documentation.
- Save additional correspondence.
- Email or call with questions.

STATE TAX COMMISSION OF MISSOURI

421 East Dunklin Street
Jefferson City, Missouri 65102
Telephone: 573-751-2414
Legal Section E-mail: Legal@stc.mo.gov

Name _____
Address _____
City, STATE Zip Code _____
Locator/Parcel No. XXXXXXXXXX
Email address _____

Dear Name,

The State Tax Commission of Missouri received your Complaint for Review of Assessment. The Complaint for Review of Assessment has not been accepted for one or more the following reason(s):

- **BOE DECISION NOT PROVIDED:** Before the STC can accept your Complaint for Review of Assessment, it must be determined whether an appeal for this property was filed with and decided by the local Board of Equalization. An appeal with the local Board of Equalization is a jurisdictional requirement for STC appeals. Section 138.430.1 To assist in making this determination, please attach a copy of the Board's decision to your Complaint for Review of Assessment and return both documents to the STC.
- **UNTIMELY:** To appeal a decision of the local Board of Equalization, a Complaint for Review of Assessment must be filed within 30 days of the date of the decision or no later than September 30 of the year of assessment, whichever is later. Section 138.430; 12 CSR 30-3.010(1)(B). Your Complaint for Review of Assessment was not filed by either of these dates.
- **LACK OF NOTICE:** Appeals to the STC from a taxpayer alleging lack of notice of increased assessment must be filed within 30 days after a county official mailed a tax statement or otherwise first communicated the assessment or the amount of taxes to the owner or on or before December 31 of the tax year in question, whichever is later. Proof of late notice shall be attached to, or set forth in, the Complaint for Review of Assessment. 12 CSR 30-3.010(1)(B)1. Please attach proof of late notice to the Complaint for Review of Assessment and return the form and proof to this office.
- **PURCHASE WITHIN 30 DAYS OF OR AFTER THE BOE FILING DEADLINE:** Your Complaint for Review of Assessment indicated that you were unable to appeal to the Board of Equalization due to your recent purchase of the property. Please attach proof of purchase, i.e., a closing statement, to the Complaint for Review of Assessment and return the documents to the STC within 30 days of purchase or no later than December 31 of the year of assessment, whichever is later.
- **ATTORNEY NECESSARY:** Under Section 484.010 and 12 CSR 30-3.010(2), a natural person may represent himself/herself in the proceeding before the STC if he/she is the owner of the property. All others, including corporations, partnerships, other legal entities, and trusts must appear through an attorney licensed to practice law in Missouri. The Complaint for Review of Assessment indicates the property is not owned by a natural person and, therefore, must be represented by an attorney. Please have an attorney complete and sign the Complaint for Review of Assessment and return it to the STC.

Step 3: Pay Taxes “Under Protest.”

19

- Taxes are due by December 31.
- Write “paid under protest” on the payment and the bill.
- Save additional correspondence.
- Email or call with questions.



Step 4: Receive Information on Progress.

20

- Hearing Officer presides.
- A change can be requested.
- Avoid ex parte communication.
- Email or call Legal Coordinator with questions on status of appeal.

STATE TAX COMMISSION OF MISSOURI

NAME,)	Appeal No. 20-XXXXXX
)	Parcel/locator No(s): XXXXXXXXXXXX
)	(See Appendix A, attached.)
)	
Complainant(s),)	
)	
v.)	
)	
XXXX XXXXXXXXXXXX, ASSESSOR,)	
XXXXXXXXXX COUNTY, MISSOURI,)	
Respondent.)	

ORDER ASSIGNING HEARING OFFICER

Senior Hearing Officer Eric Peterson is assigned to the appeal(s). SHO Peterson shall issue a scheduling order to the parties.

SO ORDERED August 17, 2020

STATE TAX COMMISSION OF MISSOURI

Amy S. W.

Amy S. Westernmann
Chief Counsel

1

Step 5: Prepare for PHC and EH.

21

- Hearing Officer issues scheduling orders.
- Gather supporting documentation.
- Show up when scheduled.
- Be courteous and not argumentative.

STATE TAX COMMISSION OF MISSOURI

Name,) Appeal No. Number
) Parcel/Locator No: Number
)
Complainant(s),)
)
v.)
)
Name, ASSESSOR,)
Name, MISSOURI,)
Respondent.)

ORDER SETTING SCHEDULE FOR PROCEEDINGS IN PRO SE RESIDENTIAL CLASSIFICATION APPEAL

The State Tax Commission of Missouri (STC) has received a Complaint for Review of Assessment for the above-referenced appeal. An appeal number has been assigned. Parties shall include the appeal number and parcel/locator or account numbers on any filings or communications. The STC has notified the Collector of the appeal so that any taxes paid will be impounded pending disposition of the appeal.

The STC sets the following schedule and procedure:

1. **Prehearing Conference.** Before an Evidentiary Hearing will be scheduled in these appeals, the parties are required to meet in person, in good faith, at a Prehearing Conference with the Senior Hearing Officer on Month Day, Year, at Time, at Location. Respondent shall provide a phone number for the Hearing Officer to dial into for such prehearing conference. It shall be provided by October 7, 2020. At the Prehearing Conference, **BOTH** parties shall be prepared to discuss the simplification of the issues and all other matters that may aid in the disposition of the cases. **BOTH** parties should present and exchange information and documentation on the issue of fair market value of the properties during the Prehearing

Step 6: Present Evidence at the EH.

22

- Be prepared by marking exhibits and evidence as instructed. Gather supporting documentation.
- Show up when scheduled.
- Be courteous and not argumentative.



Defending the Appeal from the Assessor's Perspective


- STEPS IN THE PROCESS

Step 1: A Complaint for Review is Filed.

24

- Taxpayer completes and submits the form
 - Remember to sign the form; or
 - Remember to have your attorney complete and sign the form.
- Submit
 - the form and supporting documentation (BOE decision letter) by
 - Email
 - U.S. Mail
- No later than
 - 30 days after the BOE decision letter; or
 - September 30;
 - Whichever occurs later.

COMPLAINT FOR REVIEW OF ASSESSMENT
State Tax Commission of Missouri
legis.missouri.gov
P.O. Box 146, Jefferson City, Missouri 65102-0146

 **SEE INSTRUCTIONS OR GO TO WWW.STC.MO.GOV FOR MORE INFORMATION**

TYPE OR PRINT

Taxpayer's Name: _____

Attorney's Name: _____ Bar Number: _____
Attorney Name Only Missouri Bar Number Only

Contact E-Mail: _____ Contact Address: _____
The e-mail address will be used for all correspondence

Daytime Phone: _____ City: _____ State: _____ Zip Code: _____

PROPERTY SUBJECT TO APPEAL

Location, 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

☐ Board of Equalization Decision Attached (Required unless real property purchased after the BOE deadline)

☐ Closing Statement Attached (only applicable for property purchased within 30 days of BOE deadline or after)

☐ Not notified of increase in valuation until tax bill was received on _____ (copy attached)

GROUND(S) FOR APPEAL

☐ Overvaluation

☐ Discrimination

☐ Misgraded Agricultural Land

☐ Exemption:

<input type="checkbox"/> Religious	<input type="checkbox"/> Charitable	<input type="checkbox"/> Educational	<input type="checkbox"/> Other _____
------------------------------------	-------------------------------------	--------------------------------------	--------------------------------------

☐ 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: _____

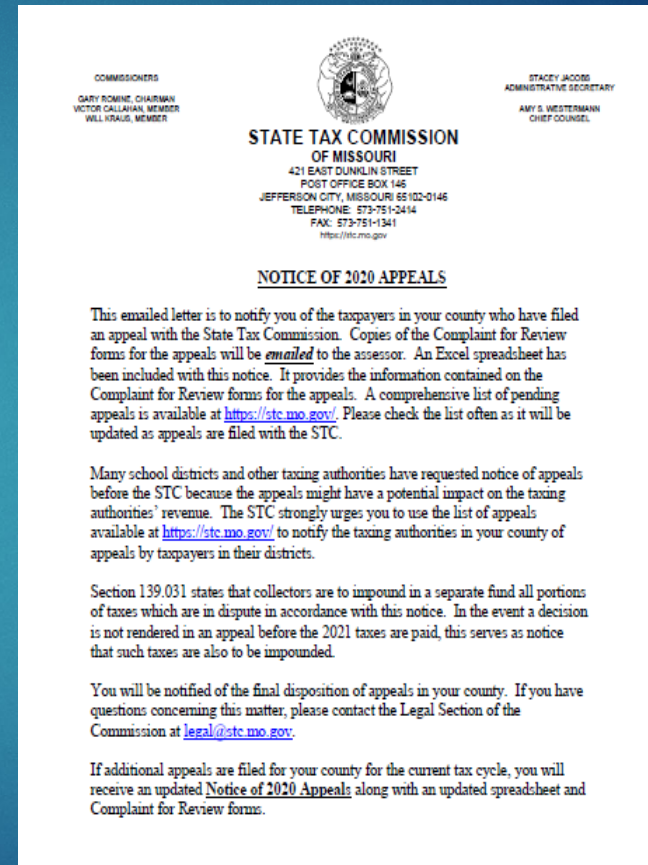
Attorney is required for all corporations, partnerships, other legal entities, and trusts

Tax Year 2020

Step 2: Examine the Notice of Appeal.

25

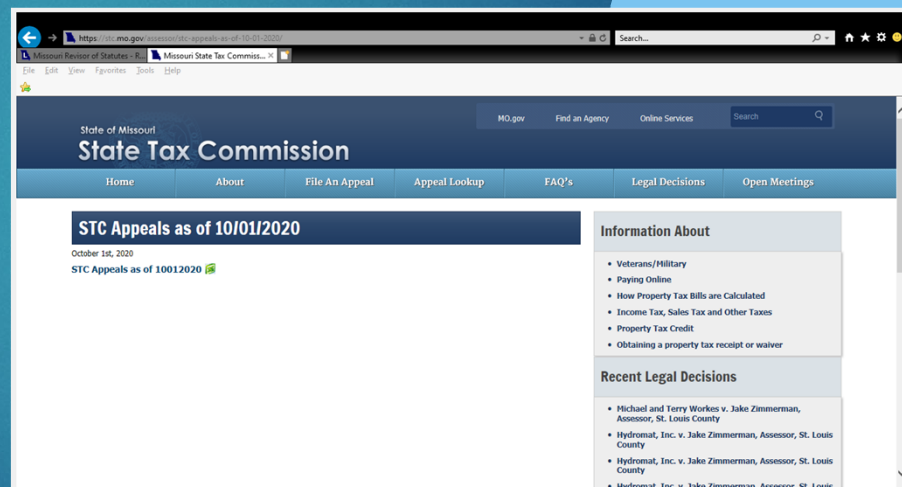
- Read and save the notices.
- Begin investigating the property and preparing a plan to defend.
- Save additional correspondence.
- Email or call with questions.



Step 2A: Continue tracking appeals.

26

- Check the website regularly.
- Compare data against assessor's records of appeals.
- Email or call Legal Assistant with questions on status of appeal.



Step 3: Receive Information on Progress.

27

- Hearing Officer presides.
- A change can be requested.
- Avoid ex parte communication.
- Email or call Legal Coordinator with questions on status of appeal.

STATE TAX COMMISSION OF MISSOURI

NAME,)	Appeal No. 20-XXXXXX
)	Parcel/locator No(s): XXXXXXXXXXXX
)	(See Appendix A, attached.)
)	
Complainant(s),)	
)	
v.)	
)	
XXXX XXXXXXXXXXXX, ASSESSOR,)	
XXXXXXXXXX COUNTY, MISSOURI,)	
Respondent.)	

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Senior Hearing Officer Eric Peterson is assigned to the appeal(s). SHO Peterson shall issue a scheduling order to the parties.

SO ORDERED August 17, 2020

STATE TAX COMMISSION OF MISSOURI

Amy S. W.

Amy S. Westernmann
Chief Counsel

1

Step 4: Prepare for PHC and EH.

28

- Hearing Officer issues scheduling orders.
- Gather supporting documentation.
- Show up when scheduled.
- Be courteous and not argumentative.

STATE TAX COMMISSION OF MISSOURI

Name,) Appeal No. Number
) Parcel/Locator No: Number
)
Complainant(s),)
)
v.)
)
Name, ASSESSOR,)
Name, MISSOURI,)
Respondent.)

ORDER SETTING SCHEDULE FOR PROCEEDINGS IN PRO SE RESIDENTIAL CLASSIFICATION APPEAL

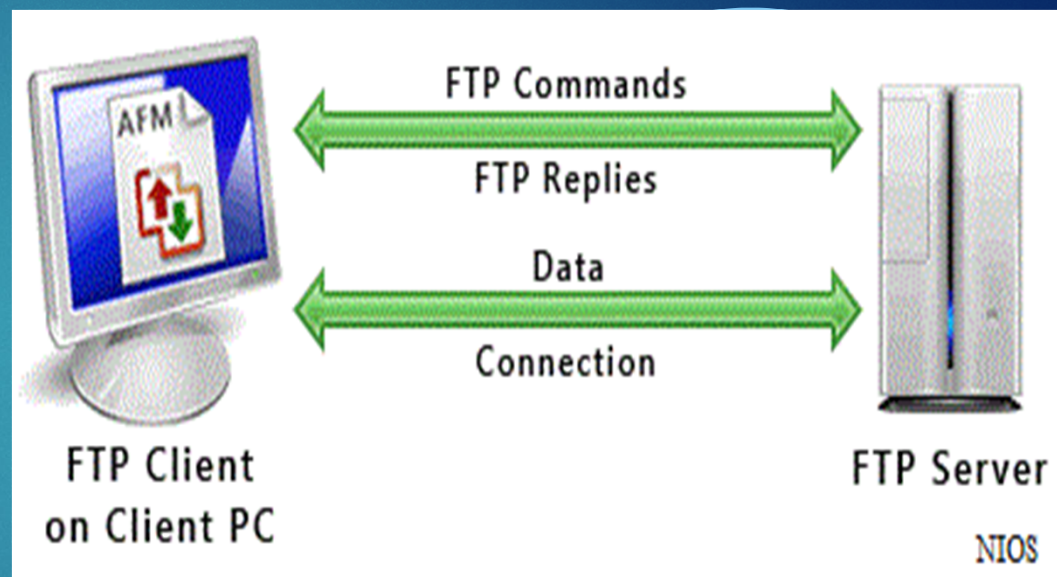
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Step 4A: Using FTP.

- Allows large data files to be transmitted
- More secure than e-mail
- Eliminates need for hard copies
- Provides efficient process for record keeping
- All counties have ability to upload to STC and to receive from STC



Step 5: Present Evidence at the EH.

30

- Be prepared by marking exhibits and evidence as instructed. Gather supporting documentation.
- Show up when scheduled.
- Be courteous and not argumentative.



The Final Step: Receiving the Decision and Order.

- Further appeal is possible.
- Deadlines apply.

State of Missouri MO.gov Find an Agency Online Services Search

State Tax Commission

Home About File An Appeal FAQ's Legal Decisions Open Meetings

Legal Decisions

Twitter Like 0

SEARCH BY SPECIFIC CRITERIA

- Type in Search Field filter the choices for that criteria. E.G. Type "Valuation" (without quotes) and the list will be filtered to any Legal Decision with Valuation as any part of their name.
- Enter a term and/or select a year from the dropdown and click Search Legal Decisions.

Year **All Years** Search Search Reset

STATE TAX COMMISSION OF MISSOURI

ANDREW G. SMITH,
Complainant,
v.
JAKE ZIMMERMAN, ASSESSOR
ST. LOUIS COUNTY, MISSOURI,
Respondent.

Appeal Nos. 16-10019
16-10044

DECISION AND ORDER

HOLDING

The decision of the Board of Equalization of St. Louis County (BOE) sustaining the assessment made by Respondent Jake Zimmerman, Assessor, St. Louis County, (Respondent) is SET ASIDE. Complainant Andrew G. Smith (Complainant) presented substantial and persuasive evidence to rebut the presumption of correct assessment by the BOE and establishing that the tax situs of his personal property and business personal property on January 1, 2016, was Warren County, not St. Louis County.

Complainant, an attorney, appeared *pro se*.

Respondent appeared by counsel Edward Corrigan and ~~Edward~~ Steven Robson.

Case heard and decided by Senior Hearing Officer Amy S. Westermann (Hearing Officer).

ISSUE

The issue in this case is whether St. Louis County was the proper tax situs, more

Frequently Asked Questions

Question 1

Answer 1

33

Why can't the STC's Chief Counsel or Senior Hearing Officers be the attorney for the taxpayer or provide legal advice to the taxpayer?

The role of the Chief Counsel and of the Senior Hearing Officers is to be the unbiased fact finder and administrative law judge in appeals before the STC.

Question 2

Answer 2

34

Can the STC accept a Complaint for Review of Assessment filed by a taxpayer who didn't appeal to the BOE first?

It depends. Most often, the answer is No.

However, under the 12 CR 30-3.010, a taxpayer may appeal directly to the STC if one of the following exceptions applies:

(a) The assessor did not notify the current owner of an initial assessment or an increase in assessment more than 30 days before the deadline for filing an appeal with the BOE; OR

(b) A new owner purchased the property less than 30 days before the deadline for filing

an appeal to the BOE;

OR

(c) A new owner purchased the property after the deadline for filing an appeal to the BOE has passed.

Question 3

Answer 3

35

What must a taxpayer do to prove his or her opinion of value is correct?

Missouri law requires the taxpayer to present substantial and persuasive evidence to rebut the presumption that the BOE's valuation is correct and to establish that the taxpayer's opinion of value is correct.

Question 4

Answer 4

36

I received a notice of penalties and interest that were applied to my tax bill.

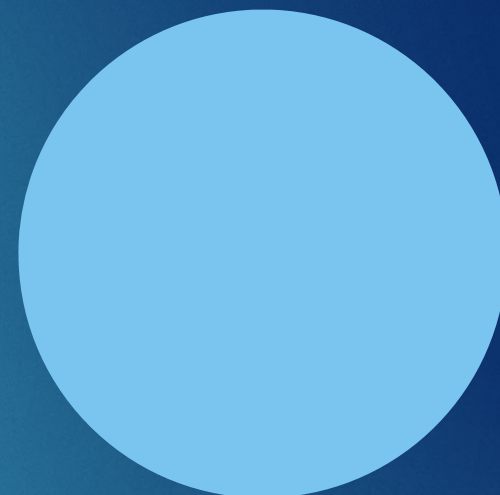
I admit that the taxes were paid after the December 31 deadline, but I couldn't pay on time for a good reason.

OR

I paid the tax bill prior to December 31 but later learned the post office did not postmark the payment until after January 1.

Can I appeal the penalties and interest?

Unfortunately, in either of these situations, the answer is No. Currently, Missouri statutes do not allow a taxpayer to appeal the collector's application of penalties and interest, even where the late payment was not due to the taxpayer's own actions.



Question 5

Answer 5

37

Are there special forms taxpayers must use to file an appeal?

Yes. The Complaint for Review of Assessment form can be found on the STC Website from approximately July through January at <https://stc.mo.gov/file-an-appeal/> . If taxpayers do not have Internet or email access, they may request a form to be mailed to them by contact our office at 573-751-1715.

Question 6

Answer 6

38

Is there a fee for filing an appeal?

No. Taxpayers have the due process right to appeal their assessments. Filing an appeal is free of charge, but taxes still must be paid to the local county collector by December 31. The taxpayer should notify the collector in writing that he or she is paying the taxes under protest.

Question 7

Answer 7

39

What must an assessor do to prove the BOE's determination regarding the property was correct?

Missouri law requires the taxpayer to present substantial and persuasive evidence to rebut the presumption that the BOE's valuation is correct and to establish that the taxpayer's opinion of value is correct. The assessor does not have the burden of proof in appeals before the STC.

Question 8

Answer 8

40

What does it mean for the Assessor to have the burden of proof on properties re-assessed at 15% or more?

Where the Assessor has increased the value of property by at least 15%, the Assessor is required to show, through evidence, that the 2021 value placed on the property does not exceed the fair market value as of the taxation date.

Question 9

Answer 9

41

Can an assessor utilize a review appraisal as evidence?

An assessor might decide to present a review appraisal report, which is allowable under the current Uniform Standards of Appraisal Practice, as evidence to rebut the evidence presented by the taxpayer. A review appraisal can provide a range of values for properties comparable to the subject property without the need for a full appraisal in which an onsite inspection is conducted.



Additional Questions?

For more information . . .

State Tax Commission of Missouri

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

Revised Statutes of Missouri

<https://revisor.mo.gov/main/Home.aspx>

Code of State Regulations of Missouri

<https://www.sos.mo.gov/adrules/csr/csr>



Thank you!

THIS PRESENTATION WILL BE POSTED AT [HTTPS://STC.MO.GOV](https://stc.mo.gov)