

PAYING PROPERTY TAXES UNDER PROTEST

AND/OR APPEAL OPTIONS

- **Do taxes need to be paid if an appeal has been filed with the county Board of Equalization or the State Tax Commission or if an appeal is anticipated?**
 - Property Taxes are due no later than December 31 each year. If taxes are not paid by the December 31st deadline, interest and penalties will apply. However, you may appeal to the county Board of Equalization or the State Tax Commission even if you have not paid the taxes.

- **How to pay property taxes under protest.**
 - Pay the full tax bill by December 31 to the County Collector
 - Write “paid under protest” on the check to the County Collector
 - File a written statement with the County Collector explaining the grounds on which the protest is based.
 - The statement must include the fair market value of the property claimed by the taxpayer if the assessment is disputed. (Fair market value is the value the taxpayer believes their property should be valued.)
 - Tax bill payments and written statements can be mailed with a POST MARK of no later than December 31st to the County Collector

- **How to file an appeal with the State Tax Commission?**

1. Complete the Complaint for Review of Assessment Form (this can be found on the State Tax Commission website at <http://stc.mo.gov/file-an-appeal>
 - a. Online through the State Tax Commission “appeal online” link.
 - b. A fillable form that can be emailed to the State Tax Commission at Legal@stc.mo.gov. The form is located at <https://stc.mo.gov/wp-content/uploads/sites/5/2025/09/2024-STC-COMPLAINT-FOR-REVIEW-OF-ASSESSMENT-FORM-AND-INSTRUCTIONS-1.pdf>
 - c. Printed and mailed. Using the link above in item b. the form can be completed and mailed to the State Tax Commission to the following address:

State Tax Commission
PO Box 146
Jefferson City, MO 65102-0146
2. Please note that if the subject property is owned in the name of a corporation, an LLC, a limited partnership, a trust or an estate, the appeal must be filed by an attorney. If not filed by an attorney, the appeal will be rejected.
3. A copy of the tax bill (or the Board of Equalization Decision Letter, if an appeal to the Board of Equalization was required by law) must be attached to the Complaint for Review of Assessment Form when filing the appeal. **DO NOT INCLUDE OTHER SUPPORTING DOCUMENTATION AT THE TIME OF FILING. THESE WILL BE SUBMITTED LATER DURING THE APPEAL PROCESS.**

- **Can an appeal be filed directly with the State Tax Commission?**

- Yes, **BUT ONLY IF** the following situations apply.

- If the County Assessor failed to notify the current owner of the property of an initial assessment or an increase in assessment from the previous year, prior to thirty (30) days before the deadline for filing an appeal to the county Board of Equalization, including instances in which real property was transferred and the prior owner was notified, or
- Where a new owner purchased a real property less than thirty (30) days after the county mailed the tax statement or otherwise first communicated the assessment or the amount of taxes to the owner on or before December 31. Below is a list of required documents:
 - Complaint for Review of Assessment Form (State Tax Commission appeal form)
 - Proof of late notice
 - The date of purchase
 - Notice sent to the prior owner if available

- **NOTE:** If a taxpayer currently has an appeal pending before the county Board of Equalization, the taxpayer must wait until a Board of Equalization Decision Letter has been received from the Board before appealing to the State Tax Commission. The deadline to file an appeal after the Board of Equalization decision is thirty (30) days from the date of the letter. Additional information regarding this process can be viewed by clicking the below link.

<https://www.sos.mo.gov/cmsimages/adrules/csr/current/12csr/12c30-3.pdf>

- **What Happens Next?**

- Once the taxpayer has filed an appeal with the State Tax Commission, it will be reviewed.
 - If the appeal cannot be accepted, the taxpayer will be notified.
 - If the appeal is accepted, it will be assigned an appeal number and assigned to the State Tax Commission Hearing Officer. The Hearing Officer will notify the taxpayer when the appeal is scheduled for further proceedings. All notifications will be sent via email, unless the taxpayer specifies otherwise when filing the appeal.

- **What does the Taxpayer do if they have already paid their taxes and did not appeal to the Board of Equalization and/or the State Tax Commission?**

- If the taxes were already paid but not under protest and no appeal was filed with the Board of Equalization or State Tax Commission by the appeal due date, the law does not allow the taxpayer to challenge the assessment. However, the taxpayer may file an appeal with the county Board of Equalization to challenge the assessment of property the following year. An appeal must be filed with the county Board of Equalization by the second Monday in July.

- **What does the taxpayer do if they have already settled with the Board of Equalization or the assessor?**

- If the taxpayer entered a stipulation (agreement on the value) with the assessor during the appeal stage with the Board of Equalization, the matter is final and no appeal can be filed with the State Tax Commission.

- **What does a taxpayer do if they don't know if they received a notice of assessment?**
 - The taxpayer can file an appeal with the State Tax Commission. The county will have the burden of proof to defend the appeal by providing that a timely notice of appeal was in fact sent to the taxpayer and that the taxpayer was required to file an appeal with the Board of Equalization but did not.