

# **ST. LOUIS COUNTY BOARD OF EQUALIZATION**

## **Explanation to Property Owners Regarding Hearings Before The Board of Equalization**

**The Board of Equalization asks that you read this while you wait for your case to be heard.**

This sheet will explain the hearing procedures, identify the people involved and suggest how you can most effectively present your case.

The Board of Equalization and its Hearing Officers are independent of the office of the Assessor's office and is a Board created by State Statutes to hear taxpayer's assessment appeals in a "summary way", and to adjust and equalize the property assessments in the County. The word "Summary" is defined by Webster's Dictionary as: "Summarizing concisely...done without delay or formality...."

Your hearing will be "done without delay or formality." Due to the number of appeals, each taxpayer's hearing must be brief, so that all may be heard. Hearings are expected to average about ten (10) minutes.

### **Step One – Meet with County Appraiser:**

You will meet with an Appraiser on the County Assessor's staff to review and discuss the County's appraisal and its evidence, as well as any evidence you have to support your opinion of value. If the Appraiser believes there are errors in the County's description or appraisal of your property, he or she may recommend an adjustment of your assessment. The Appraiser will give the recommendation to a Hearing Officer.

### **Step Two – Hearing with Hearing Officer:**

If you do not agree with the Appraiser's recommendation, the Appraiser will give your file to a Board of Equalization Hearing Officer. The Hearing Officer will review the Appraiser's recommendation and meet with you for about ten (10) minutes to hear your evidence, review any documents you have and discuss the facts that support your opinion of value. Please summarize your evidence and arguments, state your case clearly and briefly, and emphasize your most important points.

The Hearing Officer will consider all of the evidence presented and make a written recommendation to the Board.

### **Step Three – Decision by the Board of Equalization:**

Board members will review the appeal file including all evidence, pictures, etc., that were presented, the Appraiser's comments and the Hearing Officer's recommendation. They will consider all of the information in the file, together with information on other similar properties under appeal and make a decision regarding your appeal. The members of the Board of Equalization make the final decision in each and every appeal. A written notice of the decision by the Board will be mailed to you in Mid-September.

Note: You have the right under Sec. 138.135.3. RSMo 2000 to request a hearing before a quorum of the Board at the time of your hearing.

If you disagree with the decision, you have the right to appeal to the Missouri State Tax Commission. Instructions concerning an appeal will be included in the decision letter. An appeal to the Missouri State Tax Commission is done by mail and the hearing of the appeal will take place in St. Louis County.