



For Board Use Only

# PROPERTY ASSESSMENT APPEAL FORM

St. Louis County Board of Equalization (BOE)  
41 South Central Avenue, St. Louis, Mo 63105

Appeals must be postmarked or delivered in person to the above address, or filed electronically by the 2nd Monday in July of the current assessment year.

## Location (Check One)

- North Location **July 17 – July 26**
- South Location **August 7–August 23**

Appeal of: \_\_\_\_\_ Locator or Account Number: →  
(Owner – Name of the person or entity in which the property assessment appears.)

Address of Property: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
(NOTE: A separate appeal form must be filed for each account or locator number.)

Mailing Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
(Only If different than Property Address)

I declare that I have examined this form, including all attachments, and to the best of my knowledge and belief, the information is true, correct and complete. This appeal must be signed by the owner or by the owner’s agent. The Board of Equalization requires documented authority for representation or attorney representation for all corporations, partnerships, trusts and other legal entities which are not natural persons. **Signature and contact information are required.**

**Signature:** \_\_\_\_\_ Date \_\_\_\_\_

Email: \_\_\_\_\_ Daytime Phone Number \_\_\_\_\_

**Registered Agent Name:** \_\_\_\_\_ Firm \_\_\_\_\_ Agent # \_\_\_\_\_

**BOE Agency Authorization Form** – Required for agents, other than attorneys, representing property owner(s).

**Attorney Name:** \_\_\_\_\_ Firm \_\_\_\_\_ BAR # \_\_\_\_\_

**Appeal Hearing Attendance Waiver** (Attendance is not required for the BOE to review an appeal.) If you chose not to attend your hearing all supplemental documentation & evidence must be filed with this appeal.

Owner’s Opinion of Fair Market Value (FMV): \_\_\_\_\_ Assessor’s FMV Being Appealed: \_\_\_\_\_

Reason for requesting a revision of the FMV (Select one & explain below):

- Overvaluation
- Misgraded
- Discrimination
- Misclassification
- Other

## Supplemental Documents (Do not send supplemental documents with this form, UNLESS you waive appearance)

You will receive a notice of your hearing date and time. Bring to your scheduled hearing all documentation supporting owner’s opinion of value such as required BOE Supplemental Forms, appraisals, construction & repair estimates, photos, sales contracts, etc.

**Real Estate** (Select one)  Residential RE 1  Commercial or (5 or more living units) RE 2&3  Agricultural RE 6

**Personal Property** (Select one)  Individual PP 4  Manufactures & Business PP5

**Please read all instructions on the back of this form & fill in all fields to insure that your request will receive proper consideration.**

## BOE Appeal Instructions

**This appeal MUST be postmarked, delivered to the BOE office at 41 S. Central, or filed online by July 9, 2012**

**Step 1:** Complete the “Property Assessment Appeal Form”

Please fill in all spaces, blanks, or boxes. The three questions below must be answered.

- A** Choose A Location for Your Hearing (Check One)
- B** Choose Your Property Appeal Type (Select One of five types)
- C** Owner’s Opinion of Fair Market Value (FMV is what the property would sell for on the open market)

**Step 2:** Choose an appeal hearing method on that form and proceed accordingly:

- A** **Represent your appeal in person (submit only this form)**  
**Bring** all the supplemental forms & recommended documentation for each type of appeal that will provide information to support your opinion of Fair Market Value (FMV) to your scheduled hearing.
- B** **Appeal your value by waiver (submit all forms & evidence)**  
**Send** all the supplemental forms & recommended documentation for each type of appeal that will provide information to support your opinion of Fair Market Value (FMV). Attendance is not required for the BOE to review an appeal. The Board will not prejudice your appeal for non-attendance and the Board will notify you of its decision without prejudice to any further rights you may have.
- C** **Representation by agent or attorney (Your representative submits only this form and a BOE Agency Authorization Form)**  
**Your representative brings** all the supplemental forms & recommended documentation for each type of appeal that will provide information to support your opinion of Fair Market Value (FMV) to your scheduled hearing.

<b>Supplemental Forms Available</b>
RE 1 Supplemental - Single Family Residential
RE 6 Supplemental - Agricultural Property
RE 2 Supplemental - Multi-Family, Commercial & Industrial Properties
RE 3 Supplemental - I&E Multi-Family, Commercial & Industrial Properties
PP4 Supplemental - Individual Personal Property Appeal Form
PP5 Supplemental - Manufacturer’s & Business Personal Property Appeal Form
BOE Agency Authorization Form
Appeal Hearing Attendance Waiver