

# ST. LOUIS COUNTY BOARD OF EQUALIZATION

## Instructions for Single-Family Residential & Agricultural Appeal Form (RE1)

**A separate appeal form must be filed for each locator number.**

Appeals to the Board of Equalization must be filed by the 2<sup>nd</sup> Monday in July of the current assessment year per Section 137.275 of the Revised Statutes of Missouri.

### **Single-Family Residential & Agricultural Property Appeal Form (BOE-RE1):**

- (1) The locator number must be entered in order to correctly identify the property. The property address and the owner (name in which assessment appears) must also be entered.
- (2) Enter the owner's opinion of value and the reason for requesting a revision of the appraised value. A statement that taxes are too high is not acceptable.
- (3) State the type and use of property. If any portion of the property is newly constructed residential property, please indicate date of occupancy.
- (4) State how and when property was acquired. If purchased within the last five (5) years include the purchase price. Indicate if other properties and/or personal property were included in the purchase.
- (5) Indicate whether or not purchase price represented market value at time of purchase, and if it did not, explain why.
- (6) Indicate age of building(s). If self-constructed, indicate when building(s) were completed.
- (7) State the cost and description of every improvement, addition or renovation to the property since acquisition (**excluding** routine maintenance).
- (8) Attach any other supporting documentation such as copies of recent appraisals, construction costs (if built within the last five (5) years), repair estimates, photographs, and/or recent sales contract including a copy of the closing statement.
- (9) The appeal form must be signed by the owner or by the owner's agent. Any agent who signs an appeal form **must** provide an agency authorization form, signed by the owner of the property. The original agency authorization must accompany the appeal form and **must** specify that it is **for the current assessment year**.

**BE SURE TO KEEP A COPY FOR YOUR RECORDS**