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To: Gail McCann Beatty
Subject: EXTERNAL BOE

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Gail –

BOE members take an oath to fairly and impartially equalize the valuation of all real estate and tangible personal property. BOEs hear complaints and equalize the valuation and assessments so that all the property shall be entered on the tax book at its true value.

BOEs may engage in intra-county equalization in order to assure properties are at true value. Mr. Preston indicated he had a plan. Since I do not have market information regarding real estate valuation in Jackson County, I could not opine on the merits of his plan other than to reiterate that the BOE may engage in equalization to establish true value.

BOEs, engaging in equalization, may find their determinations of value subject to an appeal based upon discrimination. I've included some decisions below. I apologize for the formatting but I'm cutting and pasting from old memos.

Saye v. Schneider, 35 Proceedings and Decisions 522 (Appeal number 1978-1116 (1980))

SYNOPSIS: Complainant contended that his property was unfairly assessed because the Board of Equalization reduced assessments for a number of neighboring properties but did not reduce the assessment of his property. The Commission found that the Board of Equalization had the duty of intra-county equalization and was exercising this duty when it made the assessment adjustments. Complainant did not present sufficient information to prove that the intra-county equalization was conducted in a discriminatory manner vis-a-vis his property.

State ex rel. Stone v. Christian County Bank, 234 Mo 194, 136 S.W. 335 (1911)

SYNOPSIS: In this case, the taxpayer is appealing his assessment which was raised along with all other property in the county by an equalisation order issued by the county board of equalization. The court held that the order was judicial in character and could not be attacked collaterally, and the notice for hearing on the raised assessments was published in accordance with statute. Judgment affirmed.

More recently, in *Walter-Kroenke v. State Tax Commission of Missouri* (attached) the court said

In *May Department Stores Co. v. State Tax Commission*, 308 S.W.2d 748 (Mo.1958), our Supreme Court upheld the St. Louis County Board's reassessment of certain commercial property without a prior county-wide reassessment. The court in *May* noted that boards of equalization were not only authorized but required to raise the valuations of "all tracts which it deems to be returned at 'below their real value.'" *Id.* at 760. Thus, there was nothing improper about the Pike County Board increasing the value of certain property without a comprehensive reassessment.

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