



BOARD OF EQUALIZATION
JACKSON COUNTY COURTHOUSE
415 EAST 12th STREET RM 102
Kansas City, MO 64106

www.jacksongov.org/boeappeals

(816) 881-3309

This application is used to file a formal appeal to the Jackson County Board of Equalization (BOE) for the 2024 tax year. The appeal application and relevant supporting documentation must be filed to the Board of Equalization on or before the second Monday in July. **The Board of Equalization appeal filing deadline is July 8, 2024.**

The Board of Equalization appeal process is converting to an automated online appeal filing system through **Jackson County's Smart File Website for Real Estate Property only**. For instructions, please visit: www.jacksongov.org/boeappeals. If there is a problem with your submission, you will be notified. When filing a Business Personal Property or Individual Personal Property formal appeal all supporting documentation must be filed with the appeal application on each parcel of property.

NO APPEAL APPLICATION WILL BE ACCEPTED BY EMAIL OR FAX.

Appeal hearings are public and will be scheduled after July 1st and may conclude by the fourth Saturday in August unless extended by the Board. The Board of Equalization is responsible for providing notice of the hearing date, time and location via email or US Mail per County Ordinance. The policy is to hear cases on the date originally scheduled. If you do not appear for your scheduled hearing, the Board may hear the case and value your property based on the evidence available. Please be aware that the County Assessment Department has the right to recommend an increase, decrease or maintain the current market value. The Board of Equalization has the authority to increase, decrease or maintain the current market value on all appeals.

Valuation appeals to the Board of Equalization to deal with the question of market value rather than the amount of taxes. Actual taxes due are determined by taxing authorities and not by the Board of Equalization.

If any person other than the owner of record is representing the property and appearing before the Board, a **Letter of Authorization** must be filed. If an Attorney is representing the owner on record, an **Entry of Appearance** must be filed. If the agent portion on the application is completed all notifications will be sent to the representative. If an appellant **does not** wish to appear before the Board, a **"Waiver of Attendance"** must be filed with the appeal application. Such forms may be obtained at the Jackson County Courthouse in Kansas City or visit:

www.jacksongov.org/boeappeals or call the Board of Equalization's office at (816) 881-3309.

To justify any requested change in market value, supporting documentation may include appraisals by a certified appraiser (not real estate agents' opinion), sales contracts and settlement statement of recent sale, written estimates or cost for any improvements made or needed (on foreclosures, rehab properties and new purchased properties). In addition, income, and expense statements, rent rolls, and leases (for the last three years) may be included. Any supporting documentation must also be filed with the appeal application. No supporting documentation will be accepted more than ten (10) days after the filing of the appeal.

Note: Please redact social security numbers and employer identification numbers.

All relevant supporting documentation filed with the appeal becomes a permanent record of the Board and will not be returned. The Board will not consider evidence presented via electronic device at the scheduled hearing. The Board of Equalization will **not** generate copies.

PLEASE REVIEW IMPORTANT BOE HEARING POLICIES AND PROCEDURES
WHILE HEARINGS ARE IN SESSION, PLEASE SILENCE ALL CELL PHONES

The Board of Equalization is independent of the Assessor's Office. Your appeal is a public hearing. The Board will call appeals and hear all cases in docket order. Before your case is heard the Appellant and/or Representative must sign-in on the Appellant docket for the property described as follows: appeal number, parcel number, name, and property address.

Contested Hearings

The Board will give an introduction and call the docket to order. The Appellant will approach the Board as the appeal number, name, and situs/property address are called. All witness (es) testifying will be sworn in. The valuation hearing will proceed as follows: The Board will ask your opinion as to the fair market value of the appealed property. The Board will then ask the Assessment Department their opinion as to the fair market value of the appealed property. If there is a difference in the opinion of value, each party will have an opportunity to give testimony of their opinion of value. Our goal is to allow the Appellant the opportunity to share important facts about the property. The Board does not adhere to legal rules of evidence, but please present your case in a concise manner. It is imperative that reasonable discussions are limited. The Board will determine the fair market value of your property as of **January 1, 2023**. Such evidence may include but is not limited to:

- Appraisals by Certified Appraiser (not real estate agents' opinions)
- Settlement Statement
- Sales Contracts
- Comparable sales of homes close in proximity
- Written estimates or cost for any improvements made or needed
- Current photos of condition relevant to valuation (both of interior and exterior)
- Rent Rolls and Leases (for the last three years)
- Income and Expense Statements (for the last three years)

State law **does not** permit the Board to look at the *assessed* value of other properties. The Board determines the fair market value and could increase, decrease, or maintain the current market value of the appealed property. There are limited provisions for extending or continuing your case. When a value decision has been determined, the Board and the respective City and School District Members will vote and electronically authorize its decision.

If you disagree with the decision rendered by the Board, you have the right to file an appeal to the Missouri State Tax Commission (STC) no later than **September 30th, or 30 days after the date of transmitting by mail or email the Board's decision**, whichever is later. You may visit the STC website for more information: <https://stc.mo.gov>

The Board **does not** set the taxes on your property, it merely establishes the valuation. Taxes are determined by the use in which your property is classified, and the levy established by various taxing authorities. This may change year to year.

Inability to pay your taxes or protest taxes is not a basis for an appeal. The BOE continues to work towards public understanding of the policies and procedures of the Board on all matters of property assessments.