

Board of Equalization Property Assessment Appeal Form (and Instructions)

This appeal form **MUST be electronically filed, postmarked, or delivered by July 10, 2023.** Electronic filing is the preferred method of providing your forms and any supporting information to the Board
<https://stlouiscountymo.gov/boe>

Electronic filing results in faster processing, but you may also mail your information to the Board or place it in the Board's Drop Box. The mailing address and location of the Drop Box is the same:

Board of Equalization 41 S. Central Avenue, Clayton, MO 63105

Electronic filing via the Online Property Assessment Appeal Process is preferred and will result in faster processing.

Step 1: Complete the "Property Assessment Appeal Form" By filling in all spaces, blanks, or boxes on this Form. You must provide the following:

- A. **Locator or Account Number**
- B. Owner's opinion of **Fair Market Value** (FMV is the amount the property would sell for on the open market on January 1, 2023)
- C. Property **Appeal Type** (Select one of six types)
- D. Include any additional required BOE Supplemental Forms required for property type

BOE Supplemental Forms Available
RE 1 Supplemental - Single Family Residential
RE 2 Supplemental - Multi-Family, Commercial & Industrial Properties
RE 3 Supplemental - I&E Multi-Family, Commercial & Industrial Properties
PP 4 Supplemental - Individual Personal Property Appeal Form
PP 5 Supplemental - Manufacturer's & Business Personal Property Appeal Form
RE 6 Supplemental - Agricultural Property
BOE Agency Authorization Form – the property owner must sign this authorization Form
Appeal Hearing Attendance Waiver

Step 2: Choose an appeal hearing method on the form and submit all forms and any supporting information for your appeal to the Board in support of your opinion of value (such as required BOE Supplemental Forms, appraisals, construction and repair estimates, photos, sales contracts, and any other information)

- A. **Represent yourself at your appeal by appearing at your hearing at the date and time stated on the hearing notice you receive.**
- B. **Waive appearing before the Board and the Board will consider all of the information you have submitted and then provide you with a written decision.**
- C. **If an agent or attorney represents you, submit a "2023 Agency Authorization" form signed by the property owner.**

Step 3: **Appeal Hearing Notices:** Appeal Hearing Notices will be emailed to the address provided or sent to the taxpayer's mailing address of record. You may provide an alternate address.

Group Appeal Filings

Additional information on group filing of appeals (more than 20 appeals) can be found on our website:
<https://stlouiscountymo.gov/boe>