

ST. LOUIS COUNTY BOARD OF EQUALIZATION

Instructions for Multi-Family, Commercial & Industrial Appeal Form (RE2) & Instructions for Supplemental Income and Expense Form (RE3)

A separate appeal & I&E form must be filed for each locator number.

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

Multi-Family, Commercial & Industrial Property Appeal Form (BOE-RE2):

- (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 purchase. Also include requested information regarding mortgage and financing.
- (5) State the date and cost and description of every capital improvement to the property for the past five (5) years.
- (6) 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.

Supplemental Income & Expense Form (BOE-RE3):

- (1) List all locator numbers covered by supplemental form.
- (2) Income & expense information must be furnished for the last three (3) years. If the property is owner occupied, expense information relating to the real estate must be provided. The owner may attach their own income & expense statement provided that it contains, at a minimum, the information requested on the form.
- (3) Information must be furnished and explained for vacancies, rent concessions, expense stops, percentage leases, etc.
- (4) Other pertinent data that is requested on the form must be furnished.
- (5) Supplemental Income & Expense Form must be certified by an individual who is personally familiar with the operation of the subject property.
- (6) Attach any other supporting documentation such as copies of recent appraisals, construction costs (if built within the last five (5) years), repair estimates, rent rolls, leases, photographs, and/or recent sales contract including a copy of the closing statement.

BE SURE TO KEEP A COPY FOR YOUR RECORDS