

# How to Appeal

- Appeal steps:**
1. Informal (Assessor's Staff) Hearings
  2. Board of Equalization
  3. State Tax Commission

1. **Informal hearings** are strongly encouraged if you feel your value is incorrect. Contact the Assessor's office no later than May 13<sup>th</sup> for an appointment by calling 407-3510. Hearings will be conducted **April 1st through April 28, 2017**, from 8:30am to 4:30pm, Monday through Friday.

**A change-of-value will be made only if the owner can demonstrate that the appraised value does not accurately reflect the property's true value in money as of January 01, 2016.**

## **SUGGESTED FORMS OF SUPPORTING DOCUMENTATION**

### **One of the following:**

- Copy of recent sales contract (within the past year)
- Copy of recent appraisal from accredited firm (within the last three years)
- Copies of repair estimates with photos
- Income and expense information for commercial properties

2. **Board of Equalization** hearings begin in July for the taxpayer to further their appeal to the Board of Equalization. Forms are available through the County Clerk's Office, 1 Courthouse Square, Liberty, Missouri 64068, and phone: **407-3573**. **Forms must be returned to the County Clerk's Office no later than June 19, 2017**
3. **Appeals to the State Tax Commission** must be filed by September 30th or within 30 days of the Board of Equalization's decision, whichever is later and only following the BOE hearing. A professional appraisal is expected. Contact the STC at (573) 751-2414.

For further information, contact the Assessor's Office at 407-3510.

Please call us if you have any questions. The Assessor's staff looks forward to serving you in any way possible.