

How to Appeal

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

1. **Informal meetings** are strongly encouraged if you have evidence that you feel should be considered for the valuation. Make an appointment online **before May 12th** by visiting our website:

www.claycountymo.gov/departments/assessor/real_estate

Meetings will be conducted **April 10th through May 18th, 2023.**

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, 2023.

SUGGESTED FORMS OF SUPPORTING DOCUMENTATION

One of the following:

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

2. **Board of Equalization (BOE):** The BOE highly recommends that you first meet informally with the Assessor's Office. The board members are appointed by the County Commission and review property values based on information presented by the property owner and the Assessor's Office. Forms are available through the County Clerk's Office, 1 Courthouse Square, Liberty, Missouri 64068; phone: (816) 407-3570. **Appeal Forms must be returned to the County Clerk's Office no later than July 10th, 2023.**
3. **Appeals to the State Tax Commission (STC)** are available following a decision of the BOE, and must be filed by September 30th or within 30 days of the BOE's decision, whichever is later. Contact the STC at (573) 751-1715. Rules and forms for the STC can be found online at: stc.mo.gov.