

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 7th** by visiting our website:

www.claycountymo.gov/departments/assessor/real_estate

Meetings will be conducted **April 12th through May 21st, 2021**.

A residential property owner whose value is projected to increase more than 15% has the right to request an on-site interior and exterior inspection of the property conducted by Assessor staff with the owner present. On-site inspections must be requested within 30 days from the date of this notice. Following inspection and with new information, it is possible that the value could go either up or down.

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, 2021.

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 (BOE)** hearings begin in July for the taxpayer to appeal to the Board of Equalization. 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 12th, 2021.**
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.

Please call us if you have any questions: Residential and Agricultural (816) 407-3510 or Commercial (816)407-3530. The Assessor's staff looks forward to serving you in any way possible.