

**BOARD OF EQUALIZATION  
FRANKLIN COUNTY, MISSOURI  
400 E. LOCUST ST ROOM 201  
UNION MO 63084  
636-583-6355**

April 1, 2015

RE: Board of Equalization Evidential Hearing Information

Dear Applicant;

The following information is important to you in the appeal process and should be read before your meeting date.

1. The Board of Equalization is independent of the Assessor's Office. Its task is to weigh the data provided by the property owner and by the Assessor or his representative and determine if the assessed value is fair and equal with like properties in the jurisdiction. If it is not fair and equal the assessment may be either raised or lowered depending on the findings of the hearing. **The assessment is based on the fair market value of the property as of January 1, 2015.**
2. The hearing is informal; however, it is necessary for you to present evidence to support your opinion of value. Such evidence may include, but is not limited to: photographs, written appraisal or opinion letter from Realtor, market comparables, closing statement, sales contract, construction costs, costs of capital improvements, and costs to cure items of deferred maintenance. **This evidence should be dated prior to January 1, 2015.** (Please Note: The County Board of Equalization may compel attendance of witnesses and production of papers as conferred by law.)
3. Income producing property should include supporting income and expense information. Such information may include, but is not limited to: Historical income and expenses, rent roll, income and expense proforma, and comparable rentals.
4. If the taxpayer cancels, withdraws, or drops their appeal before the Board of Equalization, he/she loses their right to appeal to the State Tax Commission.
5. Failure of the taxpayer/representative to attend the scheduled board appointment will result in a no-change; however, the right to appeal to the State Tax Commission will remain open.
6. Board of Equalization Format:
  - A. The owner or their representative shall have 10 minutes to present their information to the Board.
  - B. The Assessor's Office or their representative shall have 10 minutes to present information to the Board.
  - C. The owner or their representative shall have 5 minutes to give additional information to the Board.
  - D. The Assessor's Office or their representative shall have 5 minutes to present information to the Board.
  - E. At the end of the 30 minute period, the Board of Equalization may make a determination in the appeal, or delay the decision until such time the Board of Equalization can render a decision.
  - F. Even though this is an informal evidentiary hearing, both parties presenting their case shall not be allowed to debate the issues between each other without the permission of the presiding officer of the Board of Equalization.
7. IF YOU PLAN ON HAVING SOMEONE ELSE REPRESENT YOU AT THE BOARD OF EQUALIZATION APPEAL, PLEASE COMPLETE THE ATTACHED FORM AND RETURN WITH YOUR COMPLETE PROPERTY ASSESSMENT APPEAL FORM.

Frank Wood  
Chairman, Board of Equalization

AUTHORIZATION FOR ANOTHER PARTY TO REPRESENT TAXPAYER AT THE  
FRANKLIN COUNTY BOARD OF EQUALIZATION FOR THE YEAR 2015

Any designated representative of a Taxpayer/Owner will be required to furnish the Board of Equalization with this Authorization Form if not accompanying the Property Assessment Appeal Form.

NOTE: IF YOU HAVE ANY QUESTIONS REGARDING THIS FORM, PLEASE CONTACT THE FRANKLIN COUNTY CLERK'S OFFICE AT 636-583-6355.

I (We), \_\_\_\_\_

Authorize \_\_\_\_\_

To represent me (us) at the property tax appeal to the Franklin County Board of Equalization.

Notices and correspondence are to be sent to:

(Check one only)

\_\_\_\_\_ Taxpayer

\_\_\_\_\_ Authorized Agent Representative

\_\_\_\_\_  
Signature of taxpayer

\_\_\_\_\_  
Print or Type Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Date

State of \_\_\_\_\_

County of \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ in  
the year \_\_\_\_\_.

Seal

\_\_\_\_\_  
Notary Public

**APPOINTMENT**

RETURN TO: 400 E LOCUST STE 105A  
UNION, MO. 63084

Date: \_\_\_\_\_

No. \_\_\_\_\_

Time: \_\_\_\_\_

BY: JUNE 20, 2016

**FRANKLIN COUNTY BOARD OF EQUALIZATION**

**PROPERTY ASSESSMENT APPEAL FOR \_\_\_\_\_**

Owner \_\_\_\_\_ Parcel No. \_\_\_\_\_  
 Mailing Address \_\_\_\_\_ Situs Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_ Property Type & Use \_\_\_\_\_  
 Phone No. \_\_\_\_\_

Agent \_\_\_\_\_ Property Description \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_  
 Phone No. \_\_\_\_\_

1. Nature of Appeal \_\_\_\_\_
2. Basis for Appeal \_\_\_\_\_
3. Opinion of Market Value as of January 1, \_\_\_\_\_, \_\_\_\_\_
4. Purchase Price \$ \_\_\_\_\_ Purchase Date \_\_\_\_\_
5. Type of Sale \_\_\_\_\_
6. Subsequent improvements made to property \_\_\_\_\_  
 \_\_\_\_\_ Cost \_\_\_\_\_

**NOTE:** Income type property owners should submit income and expense information

Date: \_\_\_\_\_

By: \_\_\_\_\_

Do not fill out below - For Board of Equalization Use Only

	Appraised Value	Assessment Value	Owner's Opinion Of Market Value	Market Value By BOE	New Assessment
Residential	_____ x.19	_____	_____	_____ x.19	_____
Agricultural	_____ x.12	_____	_____	_____ x.12	_____
<u>Commercial</u>	_____ x.32	_____	_____	_____ x.32	_____
Total	_____	_____	_____	_____	_____

Reason for Change \_\_\_\_\_