

**BOARD OF EQUALIZATION
FRANKLIN COUNTY, MISSOURI
400 E. LOCUST ST ROOM 201
UNION MO 63084
Questions-636-583-6355, Scheduling-636-583-6348**

April 15, 2020

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, 2019.**
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, 2019.** (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.**

Jamie Keen
Chairman, Board of Equalization

AUTHORIZATION FOR ANOTHER PARTY TO REPRESENT TAXPAYER AT THE
FRANKLIN COUNTY BOARD OF EQUALIZATION FOR THE YEAR 2020

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

Date: _____

Time: _____

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

No. _____

BY: JUNE 15, 2020 _____

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 _____