

Board of Equalization (BOE)

Hearings will be heard at the Jasper County Courthouse, Carthage, in the assessor's office.

Important dates for 2017:

June 26, 2017 – last day to make appointment for the Board

July 3, 2017 – BOE opens

Dates for hearings will be scheduled as needed.

July 31, 2017 – Board should close

Jasper County Board of Equalization will convene July 3, 2017.

We recommend that you have an informal hearing with the assessor's office before making an appointment with BOE. You must contact them at 417-358-0440 or 417-237-1013 by June 6, 2017.

The role of the BOE is to raise or lower valuations believed to be set below or above true market value.

The deadline for making an appointment for the BOE is June 26th, 2017.

Parties do not have to appear before the BOE but you **must** have an appointment. A person, or by attorney or agent, may appeal in writing.

All who have appealed **MUST** receive a written BOE decision.

An appeal to the BOE is required to lodge an appeal with the STC except:

Parties seeking exempt statutes may go to Circuit Court.

If there was an increase in value and the taxpayer did not receive notice, they may appeal directly to the STC within 30 days of notice.

Who May Present Evidence or an Opinion of Value:

1. The taxpayer may appear and present an opinion of value.
2. An attorney or agent may appear for the taxpayer. Agent Authorization form is necessary.
3. The agent may not present an opinion of value unless they are a licensed or certified as an appraiser.
4. An attorney may share with the BOE their client's opinion of value but the attorney who is not a licensed appraiser, may not develop his own opinion of value.
5. Exception to the appraiser license requirement.
 - a. Owner of property:
 - b. Real estate broker with a comparative market analysis or broker price opinion:
 - c. Government employee as part of their work duties:
 - d. Employee of a federal or state regulated lending agency: or
 - e. An agent of a federal or state regulated lending agency.

(1) If you are unhappy with your informal hearing results or (2) you chose to go directly to the BOE:

There is a form – property assessment appeal form- that must be filled out and returned to the county clerk. If you are not appearing in person and are giving someone else the authority to represent you, you must also fill out the agent authorization form and return it.

If you have any questions call 417-237-1058, Annie Golden.

this form must be returned to the County Clerk's office if you want an appointment

PROPERTY ASSESSMENT APPEAL FORM
JASPER COUNTY BOARD OF EQUALIZATION
(type or print legibly in ink)

TAXPAYER INFORMATION

Taxpayer's Name: _____

Taxpayer's Mailing Address: _____
(Street or Box Number, City, State and Zip Code)

Taxpayer's Telephone Number: _____
This is the number we will use to contact you about your BOE appointment.

PROPERTY INFORMATION

Parcel Number of the Property: _____

Address of Property (if different than Mailing Address):
(Street or Box) _____
(City, State, and Zip Code) _____

What is the Current Classification of the Property?
 Agricultural Commercial
 Residential Mixed Use

What is the Market Value set by the Assessor? _____

What is the Taxpayer's Proposed Market Value? _____

REASON FOR APPEAL

Please check the reason you believe the assessment is incorrect. *Check all that apply.*

- Valuation** (*The value placed on the property by the assessor is incorrect*)
- Discrimination** (*The property is assessed at a ratio greater than the average for the county*)
- Misgraded Agricultural Land** (*The property is not in the correct agricultural productivity grade*)
- Misclassification** – The proper classification of this property should be:
 Residential Commercial Agricultural Mixed Use
- Exemption** - The property should be exempt because it is being used for:
 Religious Purposes Educational Purposes Charitable Purposes
- Other Basis for Appeal** (explain): _____

You may attach any documentation you desire the Board to consider

Taxpayer's Signature: _____ Date: _____

Return this form only if you are not attending and giving someone the authority to represent you.

Jasper COUNTY BOARD OF EQUALIZATION

AGENT AUTHORIZATION FORM

(type or print legibly in ink)

Authorization is hereby given for _____,
to act on the owner(s) behalf as agent in the appeal of the assessment of the property or
properties listed below, located in _____ County and owned by the undersigned. The
agent is given full authority to handle all matters relative to the appeal of the assessment for the
tax year and to represent the undersigned, with the assistance of legal counsel, if necessary,
before the Board of Equalization.

Owner's Name: _____

Owner's Mailing Address: _____

Owner's Telephone Number: _____

Property Parcel Number(s) OR Personal Property Account Number(s)	Property Address (Street Address, City)

(Additional Properties may be listed on the back)

Owner's Signature: _____

Print Owner's Name: _____

Date: _____