

# PROPERTY ASSESSMENT APPEAL FORM

JOHNSON COUNTY BOARD OF EQUALIZATION (BOE)  
300 N HOLDEN STREET, SUITE 201  
WARRENSBURG, MO 64093

**Appeal forms must be postmarked or delivered in person to the above address on or before Monday, July 10, 2023.**

Appeal form(s) must be typed or printed in black or blue ink and filled out entirely.

## OFFICE USE ONLY

DATE RECEIVED \_\_\_\_\_  
APPEAL NO. \_\_\_\_\_  
HEARING DATE \_\_\_\_\_  
HEARING TIME \_\_\_\_\_

Owner: \_\_\_\_\_ Parcel / Account No. \_\_\_\_\_

(Name of the person or entity in which the property assessment appears)

**PLEASE CHECK ONE, THIS APPEAL IS FOR:** ( ) REAL PROPERTY ( ) PERSONAL

Property Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

(NOTE: A separate appeal form must be filed for each account or locator number)

Mailing Address: \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

(Only if different than Property Address)

Current Classification: ( ) AGRICULTURE ( ) COMMERCIAL ( ) RESIDENTIAL ( ) MIXED USE

Property Description, Type and Use: \_\_\_\_\_

Purchase Price \_\_\_\_\_ Purchase Date \_\_\_\_\_ Type of Sale \_\_\_\_\_

Subsequent improvements made to the property \_\_\_\_\_

\_\_\_\_\_ Cost \_\_\_\_\_

Owner's Opinion of Fair Market Value (FMV): \_\_\_\_\_ Assessor's FMV Being Appealed: \_\_\_\_\_

Indicate market or assessed value (required to process this appeal). Taxes are determined by rates set by each political subdivision.

Agent's Opinion of Value(s): \_\_\_\_\_ Is Agent a Certified or Licensed real estate appraiser? ( ) YES ( ) NO

Name of person preparing valuation information: \_\_\_\_\_

Reason for requesting revision of Fair Market Value (FMV) (Select one and explain below):

( ) 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 classification of this property should be: ( ) AGRICULTURE ( ) COMMERCIAL ( ) RESIDENTIAL ( ) MIXED USE

( ) Exemption – This property should be exempt because it is being used for ( ) RELIGIOUS ( ) EDUCATIONAL ( ) CHARITABLE purposes.

( ) Other Basis for Appeal: \_\_\_\_\_

Explain: \_\_\_\_\_

**All supplemental documentation supporting owner's opinion of value such as: appraisals, construction & repair estimates, photos, sales contracts, etc., income & expenses (income property) need to be submitted with this form and will not be returned.** Parcels may be appealed only once during each reassessment cycle unless it is new construction. This appeal must be signed by the owner or the owner's agent. The Board of Equalization requires the documented authority for representation or attorney representation for all corporations, partnerships, and trusts and other legal entities. **Signature and contact information are required. Incomplete forms will not be accepted and / or returned.**

I declare, I have examined this form, including all attachments, and to the best of my knowledge and belief, the information is true, correct, and complete.

SIGNATURE: \_\_\_\_\_ DATE \_\_\_\_\_

Email: \_\_\_\_\_ Daytime Phone Number: \_\_\_\_\_

Registered Agent / Attorney Name: \_\_\_\_\_

Firm: \_\_\_\_\_ Contact No. \_\_\_\_\_ ( ) Agent Authorization is Attached

In accordance with 137.115, assessed values are determined January 1<sup>st</sup>, using economic data as of January 1<sup>st</sup>.

You will be notified by phone, email or U.S. Postal Service of the scheduled date and time of hearing.

**PLEASE READ ALL INFORMATION ON THE BACK OF THIS FORM AND  
FILL IN ALL ABOVE FIELDS TO ENSURE YOUR REQUEST WILL RECEIVE PROPER CONSIDERATION.**

## BOARD OF EQUALIZATION / PROPERTY ASSESSMENT APPEAL FORMS

Prior to requesting any Board of Equalization Forms or Appeal Hearing, it is recommended you speak to the Assessor's Office.

**Contact the Johnson County Assessor's Office at 660-747-9822.**

**ALL APPEAL FORMS MUST BE RECEIVED OR POSTMARKED BY THE COUNTY CLERK'S OFFICE ON OR BEFORE MONDAY, JULY 10, 2023.** (RSMO. 137.275)

### WHO IS THE BOARD OF EQUALIZATION?

- The Board of Equalization is based on Revised Statutes of Missouri 138 and independent of the Assessor's Office.

### HOW DO I COMPLETE THE APPEAL FORM?

- Appeal form(s) must be typed or printed in black or blue ink and filled out entirely.
- A separate appeal form must be filled out for each property by parcel or account number.

### WHAT MAY BE USED AS SUPPLEMENTAL DOCUMENTATION / EVIDENCE?

- Recent copy of sales contract / closing statement (5 years or less)
- Recent copy of appraisal (5 years or less) or opinion letter from a Realtor
- Similar property's appraisals (include name and address)
- Similar property's recent sale documents (include name and address)
- Blueprint or outside measurements of your property
- Current photographs of condition or damage
- Costs: construction, capital improvement, deferred maintenance (cost-to-cure), bids for repairs
- Income-producing property should include supporting income and expense information (historical income and expenses, rent roll, lease, income and expense pro forma, contracts and franchise agreements, and comparable rentals, etc.)

### HOW IS AN APPEAL SUBMITTED?

- Any person who wishes to distribute supplemental documentation, written testimony or evidence on their appeal should submit electronic copies by email to [DMalcolm@JoCoCourthouse.com](mailto:DMalcolm@JoCoCourthouse.com) or prepare two (2) paper copies of all documents to be submitted with the Property Assessment Appeal Form.
- Failure to submit supplemental documentation may result in a no-change. However, the right to appeal to the State Tax Commission will remain open and available.
- Appeals must be received by the County Clerk's Office on or **before Monday, July 10, 2023.**
- Please email the appeal form and all supporting documents to [DMalcolm@JoCoCourthouse.com](mailto:DMalcolm@JoCoCourthouse.com) or you may mail or deliver to: Board of Equalization, 300 N Holden Street, Suite 201, Warrensburg MO 64093 before the deadline.

### WHEN WILL THE APPEAL HEARING BE SCHEDULED?

Upon receipt of documentation, you will be notified by the County Clerk's Office of the date and time set for your hearing. The board allows approximately 20 minutes for your appeal. Your hearing will be scheduled Monday, July 17<sup>th</sup>, Tuesday, July 18<sup>th</sup>, or Thursday, July 20<sup>th</sup>, 2023, 9:00 a.m. – 4:00 p.m. Please provide, with your completed appeal form(s), any dates or times you are unavailable. Canceled, withdrawn or dropped appeals cannot be appealed to the State Tax Commission. If you have questions about your appeal hearing, please call 660-747-6161.