

## INFORMATION AND INSTRUCTIONS FOR THE APPEAL APPLICATION

Please read the following instructions when completing this application, failure to complete this form may result in rejection of the application and/or denial of the appeal and/or delay in scheduling a hearing. If you have any questions about completing this form, please call (816) 881-3309 or you may inquire via email: [boardofequalization@jacksongov.org](mailto:boardofequalization@jacksongov.org).

### FILING OF APPEALS

At this level of hearings representation is optional. If any person other than the owner of record represents the property and appearing before the Board a *Letter of Authorization* must be filed. If an attorney is representing the owner of record an *Entry of Appearance* must be filed. The Board of Equalization has a standard form that is available upon request or you may visit online to download.

### SCHEDULING OF APPEALS

Appeal hearings are public and will be scheduled and docketed upon receipt of the properly completed application. Notifications will be mailed by postcard of the scheduled date, time, and location of your hearing. If you do not appear for your scheduled hearing, the Board may hear the case and value your property based on the evidence presented.

### ACTIONS WHICH WILL BE TAKEN

Valuation appeals to the Board of Equalization must deal with the question of market value rather than amount of taxes. Actual taxes due are determined by tax levy rates established by the respective taxing authorities and not by the Assessment Department or the Board of Equalization. The Board only has the authority to increase, decrease, or no change the current market value on appeals.

### **DO NOT WRITE IN SHADED AREA (Office Use Only)**

### PROPERTY INFORMATION **\*\*Check one (1) only\*\***

Check the appropriate box for the type of property being appealed:

- **For Real Estate Property** enter the complete situs or location address of property, such as street address, city, state, and zip code. If the property is a vacant lot enter the street name in full. Enter the complete parcel number and legal description, both can be found on your assessment notice, tax statement, or a copy of your tax receipt from the prior year if applicable.
- **For Business Personal Property** enter the complete situs or location address of the business, such as street address, city, state, zip code. Enter the complete parcel number, this number can be found on your assessment notice, tax statement, or declaration, or a copy of your tax receipt from the prior year if applicable.
- **For Individual Personal Property** enter the complete parcel number, this number can be found on your tax statement or declaration, or a copy of your tax receipt from the prior year if applicable (**Sample: vehicles, watercrafts, trailers or etc.**).

**\*NOTE: A SEPARATE APPEAL APPLICATION MUST BE FILED FOR EACH PARCEL OF PROPERTY**

### OWNER OF PROPERTY INFORMATION

Enter the complete name of the owner/appellant as shown on the tax bill or notice, last name, first name, middle initial if applicable. If the owner is a business, enter the complete name and mailing address of the business. Provide a daytime and alternate phone number, and email address.

### REPRESENTATIVE INFORMATION

If any person other than the owner of record is representing the property being appealed, enter the agent's last name, first name, middle initial (if applicable), and their company name. Provide a daytime and alternate phone number, and email address. The relationship between the representative or agent and the owner of record must be so marked. If the portion of the application is completed all hearing notifications and any correspondence from the Board will be mailed to the representative. Tax Agent\*, Attorney\*, Other\*

**\*Authorization forms must be filed with the appeal form and are required:**

**Letter of Authorization** from the owner to the agent or representative or **Entry of Appearance** from the owner to the attorney

### PROPERTY TYPE & USE (please only check one (1) type of property per application)

Check the appropriate box which best describes the type of property being appealed.

### GENERAL INFORMATION

Check the appropriate box for the specific reason for nature and basis of the property being appealed and the type of transaction. Enter the acquisition date if purchased within the last three (3) years. If the property is New Construction enter the year construction started, completed, and date occupied (**Sample: MM/DD/YY**).

### OPINION OF VALUATION **\*\*This is a Required Field\*\***

Enter your opinion of the fair market value of the property as of January 1st of the current year. This is the fair market value of the property on the open market. Check the appropriate boxes which support your opinion of the market value.

### SIGNATURE AND DATE **\*\*This is a Required Field\*\***

Applications must be signed and dated by the Owner/Appellant and/or the Authorized Agent if applicable.

Applications may be submitted by: mail, in person to either location, or email to: [boardofequalization@jacksongov.org](mailto:boardofequalization@jacksongov.org)

Jackson County Courthouse  
Board of Equalization - Room 102  
415 E. 12<sup>th</sup> Street  
Kansas City, MO 64106

or

Historic Truman Courthouse  
Assessment Department - Room 145  
112 W. Lexington Ave.  
Independence, MO 64050

**BOARD OF EQUALIZATION MARKET VALUE APPEAL APPLICATION**

Jackson County Board of Equalization (BOE)  
 415 E. 12<sup>th</sup> Street Room 102  
 Kansas City, MO 64106  
 Office: (816) 881-3309

**PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS APPLICATION**

*Failure to complete may result in rejection and/or denial  
 of the application and may delay in scheduling a hearing.*

**FILING DEADLINE – SECOND MONDAY IN JULY (JULY 8, 2019)**

**OFFICE USE ONLY**

Date Appeal Received: \_\_\_\_\_  
 Appeal Number: **2019** - \_\_\_\_\_  
 Tax Code: \_\_\_\_\_ City \_\_\_\_\_ School \_\_\_\_\_  
 Neighborhood: \_\_\_\_\_ Land Use: \_\_\_\_\_  
 2019 Market Value Being Appealed:  
 \$ \_\_\_\_\_

Property Information (*being appealed*):  Real Estate Property  Business Personal Property  Individual Personal Property

Situs or Location Address: \_\_\_\_\_  
 City State Zip

Parcel Number (from notice or tax bill): \_\_\_\_\_  
 (Complete a separate application for each parcel number)

Legal Description (real estate only): \_\_\_\_\_

**Owner of Property Information:**

Owner/Appellant: \_\_\_\_\_  
 Last Name First Name Middle Initial

Company Name: \_\_\_\_\_

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

Daytime Phone Number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Alternate Phone Number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Email Address: \_\_\_\_\_

**Representative Information (Tax Agent, Attorney, Other): authorization form\* must accompany the application if applicable**

*(REPRESENTATION IS OPTIONAL)*

Representative Name: \_\_\_\_\_  
 Last Name First Name Middle Initial Company Name

Address: \_\_\_\_\_  
 City State Zip

Daytime Phone Number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Alternate Phone Number: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Email Address: \_\_\_\_\_  Tax Agent\*  Attorney\*  Other\* \_\_\_\_\_

**Property Type & Use: (please check the appropriate type and use)**

Real Estate (Residential)

Agricultural  Land  Multi-Family (2-4units)

Single family  Other \_\_\_\_\_  
 (Please explain)

Real Estate (Commercial)

Industrial  Land  Multi-Family (5 or more units)

Office  Retail  Other \_\_\_\_\_  
 (Please explain)

Business Personal Property  Individual Personal Property

Fixture, Furniture & Equipment  Vehicles  Other \_\_\_\_\_  
 (Please explain)

**General Information:**

**What is the nature and basis of the appeal? (Select one)**

Valuation  Property Classification  Exemption

Other (*specify*) \_\_\_\_\_

**Acquisition Data: (within last 3 years)**

Purchase Date: \_\_\_\_\_ Purchase Price: \$ \_\_\_\_\_

**Type of Transaction:**

Regular Sale  Contract for Deed  Foreclosure  Auction

Inherited  Trade  Other *Explain* \_\_\_\_\_

**Is this property New Construction?**  Yes  No

Year Started \_\_\_\_\_ Year Completed \_\_\_\_\_ Date Occupied \_\_/\_\_/\_\_

**Owner's opinion of Fair Market Value \$ \_\_\_\_\_ as of January 1<sup>st</sup> of the taxable year.**

This opinion is based upon:  My Judgment  Asking Price  Comparable Sales  Purchase Price  Rental Roll/Leases

*(within last 3 years)*  Closing Statements (**Recent Sale**)  Repair Cost Estimates  Recent Appraisal  Photos

Income/Expense Statements  Depreciation Schedule  Other (*specify*) \_\_\_\_\_

*At the time of filing this appeal application, you should provide documentation to support your opinion of value. This information can be emailed to: [boardofequalization@jacksongov.org](mailto:boardofequalization@jacksongov.org); or you may submit it by mail or in person at either location.*

*(See back for locations)*

**OWNER/APPELLANT SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

**REPRESENTATIVE SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_