

JACKSON COUNTY BOARD OF EQUALIZATION RULES OF PROCEDURE  
Version 04.25

**Rule 1.                   Officers**

1.       The Chairman of the board is appointed by the County Executive. He or she shall chair the meetings and hearings of the board.
2.       The Vice-chairman of the board shall be appointed by the Chairman. The Vice-chairman shall serve as Chairman when requested by the Chairman or in the absence of the Chairman.

**Rule 2.                   Meetings**

1.       The Chairman of the board shall call all meetings at such time and place as the Chairman designates.
2.       All meetings shall be scheduled with public notice to comply with Sunshine Law requirements; meetings are public and are not recorded or transcribed, unless previously ordered by the Chairman.

No meetings shall be held outside of Jackson County, Missouri.

3.       The board shall meet at least once a month as required by Section 138.100, RSMo.

**Rule 3.                   Quorum**

- 1       The quorum at procedural meetings shall consist of two members.
2.       The quorum at appeal hearings shall consist of at least two permanent members, or one permanent member and two other members qualified to hear a given matter.
3.       The majority vote of these board members present may decide any issue before the board.

**Rule 4.                   Procedural Meetings**

1.       The purpose of procedural meetings is to:
  - a.       Set schedules of meetings and hearings.
  - b.       Determine procedures for hearings and its operation and the development of the necessary forms for the conduct of the board's business.
  - c.       Supervise the expenditures of the board's budget.
  - d.       To hear and consider allegations of clerical errors and double assessments as provided in Section 138.100, RSMo.
2.       The board members at large appointed under Jackson County Charter, Art. XI, Section 1.1 shall conduct the procedural meetings. These

members may invite other persons to the procedural meetings as they believe to be in the best interests of the board.

## **Rule 5.                   Stipulations and Mediations**

- 1       The board understands that the parties to an appeal may wish to discuss resolution of their matters. For the most part, the board encourages such open discussion.

These discussions should take place between the parties well in advance of the scheduled hearing.

In the event the parties do reach an agreement, the board requires that the agreement be entered on a stipulation form provided by the Assessment Department.

The stipulation form must be executed, in writing, by the taxpayer or their representative and by the County Assessment Department. All stipulations must be received by the board no later than three (3) business days prior to the scheduled hearing docket for the Appeal.

In the event the stipulation is not received by the board prior to the three (3) business days before the scheduled hearing, the board may continue with the hearing as scheduled.

Once a stipulation has been executed, the board will consider the appeal to be dismissed with no further evidence being taken on the appeal.

- 2       The board may elect to schedule filed appeals for mediation prior to setting the appeal for a hearing. In such instance, the board will notify the parties to the appeal at least seven days prior to the mediation. The mediation will be conducted by a Hearing Officer.

## **Rule 6.                   Appeal Applications**

1. The board requires all appeals to be filed electronically starting with the 2024 tax year. For those applicants who do not have the ability to file electronically, the board will accept in- person filing of the appeal application and will convert such form and supporting documentation to electronic format, if presented by the applicant within the open appeal time and provided that the applicant shall certify that the applicant does not possess the ability to file the appeal and upload documents in support of that appeal electronically.
2. The application form for filing an appeal to the board is provided electronically through the Jackson County web site. Links will be provided on the Board of Equalization web site to provide access to the form during the open filing period for each filing year. Application forms will not be accepted by email or fax transmission.

3. In determining whether applications filed by electronic transmission are filed within the time prescribed by law, applications so filed shall be deemed filed with the board as of the date the electronic transmission is received by the board. An application filed by electronic transmission shall have the same effect as the filing of an original document and an electronic signature shall have the same effect as an original signature.
4. The appellant shall designate at the time of filing the appeal application whether they wish to waive a formal appearance hearing with the board. A formal hearing can be waived later by letter or motion from appellant or appellant's representative.
5. Documentation supporting the opinion of value should be submitted to the office of the Board of Equalization at the time of filing of the application form for filing an appeal. Such supporting documentation is to be uploaded with the application at the time of filing the application, if at all possible. Additional information about what type of supporting documentation and what electronic formats can be submitted can be found on the board website. The board shall not consider assessed valuation of other property. Supporting documentation that is not filed electronically at least three days prior to the first scheduled hearing date will not be considered by the board absent extraordinary circumstances and for good cause shown.
6. Withdrawal of an appeal shall be permitted at any time prior to the commencement of the hearing. Withdrawal of an appeal after the commencement of the hearing may be permitted in the discretion of the board. A withdrawn appeal may not be refiled for consideration during the same assessment year.

## **Rule 7.**

### **Hearings**

1. The Chairman shall designate the time and place of all board hearings, and whether the hearings may be in person or "virtual" using technological means that are available. Hearings are open to the public and are not recorded or transcribed.
2. Where practical, the time and place of the hearings shall be selected in a manner to avoid undue hardships to persons having interest in the property being considered at the hearing.
3. The purpose of the hearings is to hear appeals regarding value and to equalize valuation and assessments upon all taxable property. Also, Ordinance (2341) allowed under Section 137.082, RSMo. 1994, this Ordinance, in part, states the newly constructed residential property shall be assessed and taxed the first of the month following the date occupied or has met certain criteria to determine occupancy.

4. The board shall not hear any appeal which has not been filed with the office of the board and assigned a docket number.
5. The Board Manager shall notify city and school district board members and taxpayers of the date, time and place of the hearings on their appeals and all actions of the board affecting their interest. The city and school district board members may participate during the hearing only on matters within their jurisdiction.
6. The board will not consider evidence presented by any party via electronic device at the scheduled hearing.
7. All evidence should be reduced to PDF or other transmittable format and shared with the other party no less than three days prior to the first scheduled hearing date, absent extraordinary circumstances and for good cause shown. Notwithstanding anything to the contrary contained in these rules, in the board's discretion, the board may consider evidence of the sale, purchase, financing, sale listing, lease listing, leasing or promotion of the property by or on behalf of the Appellant (including, without limitation, certificate of value, deed of Trust, financing statement, MLS report, advertisement, or media statement), presented at any time from any source.
8. The public shall be notified of board hearings in the weekly activity calendar of the County Legislature or such other reasonable notice as the Chairman determines. If the board does not make its decision in an appeal at the time of hearing the appeal, the Board Manager shall send written notice of the decision to that Appellant or the representative.
9. The board shall notify the Appellant or the representative at the hearing that should they disagree with the decision rendered by the board that they may exercise their right to appeal to the State Tax Commission of Missouri and shall further notify the Appellant or the representative that the appeal must be filed with the Commission within 30 days of the board's decision or by September 30<sup>th</sup> whichever date is later of that assessment year.

## **Rule 8. Hearing Docket**

1. All appeals to be heard by the Board of Equalization shall be submitted as described in Rule 6. The board shall receive all applications submitted in the proper form and process them as follows:
  - A. The Board Manager shall assign an appeal number for each case. The appeal number references the year of the appeal followed by four digits (i.e. 2024-xxxx). Appeal applications and supporting documentation become a part of the permanent record of the board.
  - B. A file shall be maintained by the Board Manager designating the following:
    - a. The date the application was received.
    - b. The assigned appeal number of the application

- c. The address of the property and parcel number
  - d. The date and type of notice of hearing to Appellant or his representative (postcard mailer, email, or phone)
  - e. The date, time and place of hearing
  - f. The date of decision and type of notice
- The date Assessor's office notified of board's decisions.

**Rule 9. Assessment Change Notice**

- 1. Whenever the board raises or lowers the valuation of any property other than at any appeal hearing attended by the taxpayer, appellant, or the representative or whenever the board assesses property omitted by the assessor, the board shall give notice of its action to the owner of the property or person controlling the property appearing on the County assessment records.
- 2. The notice shall contain the value as increased or decreased by the board and such description of the property as the board deems adequate to inform the owner of the property's identity. The notice shall also state that the taxpayer may exercise their rights to appeal such value and may offer objections to the increase at a hearing before the board. The board shall further set forth the date, time and place of the hearing.
- 3. In the event that the Appellant or the representative was not present at the hearing scheduled pursuant to this rule, or if a re-hearing is requested by the Appellant or the representative, the board may reschedule a hearing based upon a showing of good cause. The reason for such reschedule must be submitted in writing by Appellant or the representative and is limited to the following:
  - a. Failure to receive sufficient notice of the hearing.
  - b. Clerical error
  - c. Excusable neglect
  - d. A major change in facts or law since the hearing

**Rule 10. Notice of Board Decision Regarding Appeals**

- 1. The Appellant and/or their representative shall be notified of the decision of the board either orally during the hearing; and/or thereafter by delivery of the board's decision by email or by regular mail.

**Rule 11. Records of the Board**

- 1. The Board Manager shall maintain a file of all cases in the manner provided in these rules.
- 2. The Board Manager shall maintain records of all expenditures of the board under the supervision of the Chairman. The expenditures shall be kept in an account book listing all board authorized expenditures and the date spent.

3. The Board Manager shall maintain a minute book containing a record of all decisions reached at procedural meetings.

**Rule 12. New Property Ownership**

1. New Property owners shall have the right to appeal valuation to the board of equalization in accordance with **12 CSR 30-3.010, et seq.** Thereby permitting new property owners the opportunity to appeal the assessment of value, associated with their acquisition, when the prior owner is not notified of an increase in taxes or when there is insufficient time to appeal to the board of equalization after ownership of the property is transferred.

These Rules of Procedures approved as amended, this 5<sup>TH</sup> day of June, 2025 and all Rules prior are hereby rescinded.

*Nathaniel Petty*

Nathaniel W. Petty, Chairman  
Jackson county, Board of Equalization

Filed this 5<sup>TH</sup> day of June, 2025.

RECEIVED

JUN 10 2025

MARY JO SPINO  
COUNTY CLERK

*Mary Jo Spino*

Mary Jo Spino  
Clerk of Jackson County Legislature