



BOARD OF EQUALIZATION
JACKSON COUNTY COURTHOUSE
415 EAST 12th STREET RM 102
Kansas City, MO 64106

www.jacksongov.org/boeappeals

(816) 881-3309

Dear Appellant,

This application is used to file a formal appeal to the Jackson County Board of Equalization (BOE) for the 2025 assessment year. The appeal application and relevant supporting documentation must be filed to the BOE on or before the second Monday in July. **The BOE appeal filing deadline is July 14, 2025.**

The BOE appeal process is an automated online appeal filing system through **Jackson County's Parcel Viewer Website**. For instructions, please visit: www.jacksongov.org/boeappeals. **Once you have completed your appeal you will get confirmation that it has been successfully completed and submitted.** If more information is needed or there is a problem after successful submission, you will be notified. When filing a Business Personal Property or Individual Personal Property formal appeal all supporting documentation must be filed with the appeal application on each parcel of property.

APPEAL APPLICATIONS WILL NOT BE ACCEPTED BY EMAIL OR FAX.

All appeal hearings are public and will be scheduled after July 1st and may conclude by the fourth Saturday in August unless extended by the BOE. The BOE is responsible for providing notice of the hearing date, time and location via email or US Mail per County Ordinance. If you fail to appear for your scheduled hearing, the BOE may hear the case and value your property based on the evidence available without your attendance. Please be aware that the County Assessment Department has the right to recommend an increase, decrease or maintain the current market value.

ALL APPEAL HEARINGS WILL BE HELD BY PHONE.

The BOE has the authority to **increase, decrease or maintain** the current market value on all appeals.

Appeals to the BOE deal with the question of market value, **NOT** the amount of taxes. Tax amounts are determined by individual taxing authorities and not by the BOE.

Supporting documentation to request a change in market value may include appraisals by a certified appraiser (not a real estate agent's opinion), sales contracts and settlement statement of recent sale, written estimates or cost for any improvements made or needed. Please provide pictures documenting any conditions or improvements needed. In addition, income, and expense statements, rent rolls, leases and depreciation schedules (for the last three years) may be used for commercial properties. All supporting documentation must be filed with the appeal application. No supporting documentation will be accepted more than 10 days after the filing of the appeal.

Note: Please redact social security numbers and employer identification numbers.

All relevant supporting documentation filed with the appeal becomes a permanent record of the BOE and will not be returned. The BOE will not consider evidence presented via electronic device at the scheduled hearing. The BOE will **not** generate copies.

If any person other than the owner will be representing the property and appearing before the Board, a **Letter of Authorization** must be filed. If an attorney is representing the owner, an **Entry of Appearance** must be filed. If the agent portion on the application is completed, all notifications will be sent to the representative. If an appellant **does not** wish to appear before the BOE, a **"Waiver of Attendance"** must be filed with the appeal application. Such forms may be obtained at the Jackson County Courthouse in Kansas City or visit www.jacksongov.org/boeappeals or call the BOE's office at (816) 881-3309.

PLEASE REVIEW IMPORTANT BOE HEARING POLICIES AND PROCEDURES
WHILE HEARINGS ARE IN SESSION, PLEASE SILENCE ALL CELL PHONES

The BOE is independent of the Jackson County Assessor's Office. Your appeal is a public hearing. The BOE will call appeals and hear all cases in docket order.

Contested Hearings

At the time and date of your hearing, you will receive a phone call from BOE staff. You will be placed on hold until your appeal is called. Once you are entered into the teleconference, your appeal will be called and any witnesses will be placed under oath. The Jackson County Assessment Department will present its evidence regarding market value first. Then it will be your opportunity to present information to the BOE as to your opinion of the market value of the property. Our goal is to allow you, the Appellant, the opportunity to share important facts about the property. The BOE does not adhere to legal rules of evidence, but cases must be presented in a clear and concise manner. The BOE will determine the fair market value of your property as of **January 1, 2025**. Such evidence may include but is not limited to:

- Appraisals by Certified Appraiser of opinion of value (not a real estate agent's opinion)
- Settlement Statement
- Sales Contracts
- Comparable sales of homes close in proximity (often called "comps"). These must be within dates of Jan 1, 2023 and Dec 31, 2024.
- Written estimates or cost for any improvements made or needed
- Current photos of the conditions of the property relevant to its market value
- Rent Rolls and Leases, Income and Expense Statements, and Depreciation Schedules (for the last three years)

State law **does not** permit the BOE to use the *assessed* value of other properties in making determinations of market value. To come to a decision on value, the BOE members, including the respective city and school district members, will vote and electronically authorize its decision.

If you disagree with the decision rendered by the BOE, you have the right to file an appeal to the Missouri State Tax Commission (STC), this **must be done within 30 days of the receipt of the BOE decision**. You may visit the STC website for more information: <https://stc.mo.gov>

The BOE **does not** set the taxes on your property, it merely establishes the market valuation. Taxes are determined by the use in which your property is classified, and the levy established by various taxing authorities. This may change year to year.

The inability to pay your taxes, economic hardship, or general disagreement with taxes are not a basis for an appeal. The BOE continues to work towards public understanding of the policies and procedures of the BOE on all matters of property assessment appeals.

Sincerely,
Jackson County Board of Equalization