

How do I pay under protest?

Please Note: If your property is currently under appeal with the BOE and the appeal results in a refund, paying under protest is **NOT** a requirement to get said refund. In fact, in many cases, paying under protest could result in a delay of when the refund can be issued.

Payments under protest must be made in accordance with Missouri Statute 139.031. The language of the statute states, in part:

- 1. Any such taxpayer desiring to pay any current taxes under protest or while paying taxes based upon a disputed assessment shall, at the time of paying such taxes, make full payment of the current tax bill before the delinquency date.**
- 2. And file with the collector a written statement setting forth the grounds on which the protest is based.**
- 3. The statement shall include the true value in money (fair market value of the property) claimed by the taxpayer if disputed.**

Please refer to the full language of the statute for additional requirements and information. The full language of the statute can be found at <https://revisor.mo.gov>.

To understand and protect your legal rights, you should consult your own attorney regarding any legal advice, questions, or issues.