



GREENE COUNTY BOARD OF EQUALIZATION

Hearing Rules and Procedures

July 2026

Hearing Rules

1. Requests for appeal to the Board of Equalization must be made in writing and received by the County Clerk on or before the second Monday in July (July 13, 2026). (*see Personal Property Assessment Appeal Form, Real Estate Assessment Appeal Form*)
2. All Appellants or their representatives are required to appear *in person* before the Board of Equalization (hereinafter “The Board”) for their hearing. Requests for medical, or other exceptions to this rule, must be submitted to the County Clerk on or before the second Monday in July (July 13, 2026) and are subject to Board approval.
3. Failure of the Appellant or their representative to appear in person (unless approved) will result in the Assessor prevailing on the appeal as a matter of law.
4. Appellants who have scheduled an appeal before the Board, but settle with the Assessor at an informal hearing before their formal Board hearing, are still required to file an “Informal Stipulation for Entry of Judgment” at or before their scheduled hearing (hereinafter ISEJ; *see Informal Stipulation for Entry of Judgment*). The Appellant may file their ISEJ in person or through the Assessor’s office, pursuant to the Appellant’s designation of the Assessor to bring their ISEJ before the Board at their scheduled hearing. (*see Informal Stipulation for Entry of Judgment*)
5. Notwithstanding whether multiple Appellants have retained and authorized the same authorized representative, each Appellant will receive a separate hearing.
6. Each appeal received timely by the County Clerk will be assigned a hearing date, and a Notice of Hearing with the opening time of the hearing session will be provided to the Appellant or representative. Starting fifteen minutes prior to the start of the session, scheduled Appellants/representatives will report for the hearing session and will be assigned a sequential number for the Board to call up hearings in that session. Reporting for the scheduled session will conclude thirty minutes following the start of the session. Appellants who are prevented from reporting for their scheduled hearing session that day must notify the County Clerk to preserve the opportunity for a rescheduled hearing. Advance requests for a scheduling change must be submitted to the County Clerk and are subject to availability.

7. At each hearing, the Board will allow up to five minutes to hear Appellant's evidence and up to five minutes for the Assessor's rebuttal, if any.
8. Neither the Appellant nor the Assessor will be allowed to exceed their allotted time, except by permission of the Chair.
9. Within the same hearing, no Board member may inquire more than once on the same subject matter or topic (such as property value, property age, specific improvement, etc.), except by the permission of the Chair.
10. Appellants and Assessor/appraisers are required to make and submit at least one (1) copy of supporting documentation to the County Clerk at least three (3) full business days prior to a scheduled hearing, unless an exception is granted by the Board for good cause. (RSMo §138.040.1)
11. Failure by the Appellant to supply supporting documentation may result in the Appellant's forfeiture of their scheduled hearing slot and/or the Assessor prevailing on the appeal as a matter of law.
12. Failure by the Assessor to supply supporting documentation on any issue, in which the Assessor bears the burden of proof, may result in the Appellant prevailing on the appeal as a matter of law.
13. The County Clerk will make a good faith effort to provide accommodation for any Appellant who is financially unable to make copies or to distribute them in a timely manner. However, the Appellant must notify the County Clerk of need for such an accommodation on or before the second Monday in July (July 13, 2026).
14. When the Board is in executive session, no person may speak who is not a member of the Board (unless permitted by the Chair), and no testimony will be solicited by the Board or allowed from Appellants or Assessor/appraisers.
15. Following the decision of the Board concerning an appeal, the County Clerk will send a decision letter on behalf of the Board to the property owner at the mailing address of record. An Appellant or representative may request an additional copy of the decision letter by contacting the County Clerk.
16. Violation of any rule or procedure will constitute grounds for a Board member to raise a point of order.

Hearing Procedures

1. The Chair will begin each hearing by calling the Appellant and Assessor's representative to the testimony table.
2. Neither the Appellant nor the Assessor, nor any other party, may speak until recognized by the Chair.
3. After the Appellant and Assessor's representative are at the testimony table, the Chair will indicate that the Appellant may offer evidence and make argument as to any issue on which they bear the burden of proof.
4. Appellants or their representative will begin their testimony by clearly and succinctly stating the following:
 - a. First and Last Name, and, if necessary, relationship to the property owner;
 - b. The real estate parcel number(s) and/or personal property ID number(s) for disputed assessments;
 - c. Reasons that the disputed assessment should be set aside or modified.
5. Appellant shall have the burden of proving that the Assessor's valuation exceeds the true market value of the subject property; provided however, that if the assessed valuation of the subject property increased at least fifteen percent from the previous assessment (excluding increases due to new construction or improvement), the Assessor shall have the burden to prove that the Assessor's valuation does not exceed the true market value of the subject property. There shall be no presumption that the Assessor's valuation is correct.
6. After the Appellant has completed their testimony, the Chair will indicate that the Assessor's Office may offer a rebuttal.
7. The Assessor's Office representative will begin by clearly and succinctly stating the following:
 - a. First and Last Name
 - b. Title within the Assessor's office
 - c. Reasons that the disputed assessment should be upheld.
 - d. In the event an assessment of residential real property has increased more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the Assessor shall have the burden to prove that a physical inspection of the residential property was performed in accordance with RSMo 137.115, and the manner in which the physical inspection was performed. In the event the Assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with RSMo 137.115, the Appellant shall prevail on the appeal as a matter of law.

8. A physical inspection shall include, but not be limited to, an on-site personal observation and review of all exterior portions of the land and any buildings and improvements to which the inspector has or may reasonably and lawfully gain external access, and shall include an observation and review of the interior of any buildings or improvements on the property upon the timely request of the owner. Mere observation of the property via a drive-by inspections or the like shall not be considered sufficient to constitute a physical inspection as required by this section. An example of evidence sufficient to constitute an exterior physical inspection may include, but not be limited to, a time stamped photograph demonstrating physical presence at the property, or a sworn affidavit affirming that the Assessor or one of the Assessor's deputies inspected the property.
9. After the Assessor's Office has completed their testimony, the Chair may recognize Board members to inquire of either the Appellant or the Assessor's Office representative.
10. After all hearings for the day are complete, the Chair will entertain a motion that the Board go into executive session. Should a day contain both a morning and an afternoon session, a motion to enter executive session will be appropriate upon conclusion of each session.
11. Upon passage of the Executive Session Motion, the Chair will call up Appellant cases in the order reviewed, and may entertain deliberation or motions to dispose of the cases.