

Greene County Board of Equalization

Hearing Rules and Procedures

July 2024

General 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. (see *GCBOE Form 1, GCBOE Form 2*)
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 exemptions to this rule must be submitted to the County Clerk on or before the second Monday in July 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 *GCBOE Form 3*). 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 *GCBOE Form 3*)
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 five minutes for Appellant’s objection and five minutes for the Assessor’s rebuttal.
8. Neither the Appellant or the Assessor will be allowed to exceed their allotted time, except by the unanimous consent of the whole Board.
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.¹
11. Failure by the Appellant to supply supporting documentation may result in the Appellant's forfeiture of their scheduled hearing slot.
12. Failure by the Assessor to supply supporting documentation will 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.
14. When the Board is in executive session, no person may speak who is not a member of the Board, 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 Procedure:

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 proceed to their objection.
4. 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.
5. 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.

¹ §138.040.1

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 Section 137.115, RSMo. 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 Section 137.115, RSMo., the Appellant shall prevail on the appeal as a matter of law.
8. For the purposes of Hearing Procedures 4 and 7, the terms "prove", "proving" or "sufficient evidence" mean a timestamped photo demonstrating physical presence at the property, or the like, or a sworn affidavit affirming that the Assessor or deputy assessor physically inspected the property, including interior evidence gathered upon the invitation of the property owner.
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.

Greene County Board of Equalization
Real Estate
Assessment Appeal Form

Owner _____ Agent _____
Mailing _____ Mailing _____
Phone # _____ Phone # _____
E-mail _____ E-mail _____
Parcel # _____ Site Address _____
Opinion of Market Value _____

Reason for Appeal

Please check the reason you believe the assessment is incorrect. Check all that apply.

- ___ Valuation (*The value placed on the property by the assessor is incorrect*)
- ___ Discrimination (*The property is assessed at a ratio greater than the average for the county*)
- ___ Misclassification – The proper classification of this property should be:
 ___ Residential ___ Commercial ___ Agricultural
- ___ Exemption – The property should be exempt because it is being used for:
 ___ Religious Purposes ___ Educational Purposes ___ Charitable Purposes
- ___ Other Basis for Appeal (explain): _____

Taxpayer/Agent Signature: _____ Date: _____

If filing by mail or in person: Board of Equalization
 c/o Greene County Clerk's Office
 940 Boonville, Room 113
 Springfield, MO 65802

If filing by fax: 417-868-4170

If filing by email: boe@greencountymo.gov

Appeals to the Board of Equalization must be received on or before the second Monday in July, pursuant to RSMo. §137.275.

A decision letter for each appeal received timely will be sent to the property owner at the mailing address of record. An authorized representative may request an additional copy of the decision letter by completing the agent information above and checking here _____.

Greene County Board of Equalization
Personal Property
Assessment Appeal Form

Owner _____ Agent _____

Mailing _____ Mailing _____

Phone # _____ Phone # _____

E-mail _____ E-mail _____

Basis for Appeal _____

Account # _____ Opinion of Value _____

Taxpayer/Agent Signature: _____ Date: _____

If filing by mail or in person: Board of Equalization
c/o Greene County Clerk's Office
940 Boonville, Room 113
Springfield, MO 65802

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Informal Stipulation for Entry of Judgment

The Assessor of the County of Greene, State of Missouri, Party of the First Part, and _____, a citizen residing in or owning property in and subject to property taxes in said county, Party of the Second Part, agree as to the following:

1. For the assessment year _____, as of January 1, _____ the Greene County Assessor's true value in money for subject property (said property being informally described by the following parcel identification number(s) or personal property tax account number (s) _____), was equal to _____ dollars;
2. The above mentioned assessment having been objected to by the Party of the Second Part, a hearing is scheduled before the Board of Equalization for the _____ day of _____, 2024 at _____;
3. Party of the First part agrees, pursuant to its authority under the Revised Statutes of the State of Missouri, to self-adjust the original assessment from _____ dollars to _____ dollars;
4. Party of the First Part makes no admission, implied or otherwise, as to improper method or result in said original assessment.

We, the undersigned, having agreed of our own free will to the above stated facts for the above referenced assessment year, and forever relinquishing any claim to the contrary, jointly request that this Informal Stipulation be filed with the 2024 Board of Equalization for Entry of Judgment.

_____, Assessor
Assessor for the County of Greene

Property Owner

By: _____
Date: _____

By: _____
Date: _____

Authorization for Assessor to Enter Stipulation

On this _____ day of _____, in the year 2024, I hereby authorize the Assessor of the County of Greene to carry and enter this Informal Stipulation on my behalf before the Greene County Board of Equalization at my hearing scheduled on the _____ day of _____, 2024 at _____.

Appellant

Statutes

137.115. Real and personal property, assessment — classes of property, assessment — physical inspection required, when, procedure — opt-out provision — mine property assessment. — 1. All other laws to the contrary notwithstanding, the Assessor or the Assessor's deputies in all counties of this state including the City of St. Louis shall annually make a list of all real and tangible personal property taxable in the Assessor's city, county, town or district. Except as otherwise provided in subsection 3 of this section and section [137.078](#), the Assessor shall annually assess all personal property at thirty-three and one-third percent of its true value in money as of January first of each calendar year. The Assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section. The true value in money of any possessory interest in real property in subclass (3), where such real property is on or lies within the ultimate airport boundary as shown by a federal airport layout plan, as defined by 14 CFR 151.5, of a commercial airport having a FAR Part 139 certification and owned by a political subdivision, shall be the otherwise applicable true value in money of any such possessory interest in real property, less the total dollar amount of costs paid by a party, other than the political subdivision, towards any new construction or improvements on such real property completed after January 1, 2008, and which are included in the above-mentioned possessory interest, regardless of the year in which such costs were incurred or whether such costs were considered in any prior year. The Assessor shall annually assess all real property in the following manner: new assessed values shall be determined as of January first of each odd-numbered year and shall be entered in the Assessor's books; those same assessed values shall apply in the following even-numbered year, except for new construction and property improvements which shall be valued as though they had been completed as of January first of the preceding odd-numbered year. The Assessor may call at the office, place of doing business, or residence of each person required by this chapter to list property, and require the person to make a correct statement of all taxable tangible personal property owned by the person or under his or her care, charge or management, taxable in the county. On or before January first of each even-numbered year, the Assessor shall prepare and submit a two-year assessment maintenance plan to the county governing body and the state tax commission for their respective approval or modification. The county governing body shall approve and forward such plan or its alternative to the plan to the state tax commission by February first. If the county governing body fails to forward the plan or its alternative to the plan to the state tax commission by February first, the Assessor's plan shall be considered approved by the county governing body. If the state tax commission fails to approve a plan and if the state tax commission and the Assessor and the governing body of the county involved are unable to resolve the differences, in order to receive state cost-share funds outlined in section [137.750](#), the county or the Assessor shall petition the administrative hearing commission, by May first, to decide all matters in dispute regarding the assessment maintenance plan. Upon agreement of the parties, the matter may be stayed while the parties proceed with mediation or arbitration upon terms agreed to by the parties. The final decision of the administrative hearing commission shall be subject to judicial review in the circuit court of the county involved. In the event a valuation of subclass (1) real property within any county with a

charter form of government, or within a city not within a county, is made by a computer, computer-assisted method or a computer program, the burden of proof, supported by clear, convincing and cogent evidence to sustain such valuation, shall be on the Assessor at any hearing or appeal. In any such county, unless the Assessor proves otherwise, there shall be a presumption that the assessment was made by a computer, computer-assisted method or a computer program. Such evidence shall include, but shall not be limited to, the following:

(1) The findings of the Assessor based on an appraisal of the property by generally accepted appraisal techniques; and

(2) The purchase prices from sales of at least three comparable properties and the address or location thereof. As used in this subdivision, the word "**comparable**" means that:

(a) Such sale was closed at a date relevant to the property valuation; and

(b) Such properties are not more than one mile from the site of the disputed property, except where no similar properties exist within one mile of the disputed property, the nearest comparable property shall be used. Such property shall be within five hundred square feet in size of the disputed property, and resemble the disputed property in age, floor plan, number of rooms, and other relevant characteristics.

2. Assessors in each county of this state and the City of St. Louis may send personal property assessment forms through the mail.

3. The following items of personal property shall each constitute separate subclasses of tangible personal property and shall be assessed and valued for the purposes of taxation at the following percentages of their true value in money:

(1) Grain and other agricultural crops in an unmanufactured condition, one-half of one percent;

(2) Livestock, twelve percent;

(3) Farm machinery, twelve percent;

(4) Motor vehicles which are eligible for registration as and are registered as historic motor vehicles pursuant to section [301.131](#) and aircraft which are at least twenty-five years old and which are used solely for noncommercial purposes and are operated less than fifty hours per year or aircraft that are home built from a kit, five percent;

(5) Poultry, twelve percent; and

(6) Tools and equipment used for pollution control and tools and equipment used in retooling for the purpose of introducing new product lines or used for making improvements to existing products by any company which is located in a state enterprise zone and which is identified by any standard industrial classification number cited in subdivision (7)* of section [135.200](#), twenty-five percent.

4. The person listing the property shall enter a true and correct statement of the property, in a printed blank prepared for that purpose. The statement, after being filled out,

shall be signed and either affirmed or sworn to as provided in section [137.155](#). The list shall then be delivered to the Assessor.

5. (1) All subclasses of real property, as such subclasses are established in Section 4(b) of Article X of the Missouri Constitution and defined in section [137.016](#), shall be assessed at the following percentages of true value:

- (a) For real property in subclass (1), nineteen percent;
- (b) For real property in subclass (2), twelve percent; and
- (c) For real property in subclass (3), thirty-two percent.

(2) A taxpayer may apply to the county Assessor, or, if not located within a county, then the Assessor of such city, for the reclassification of such taxpayer's real property if the use or purpose of such real property is changed after such property is assessed under the provisions of this chapter. If the Assessor determines that such property shall be reclassified, he or she shall determine the assessment under this subsection based on the percentage of the tax year that such property was classified in each subclassification.

6. Manufactured homes, as defined in section [700.010](#), which are actually used as dwelling units shall be assessed at the same percentage of true value as residential real property for the purpose of taxation. The percentage of assessment of true value for such manufactured homes shall be the same as for residential real property. If the county collector cannot identify or find the manufactured home when attempting to attach the manufactured home for payment of taxes owed by the manufactured home owner, the county collector may request the county commission to have the manufactured home removed from the tax books, and such request shall be granted within thirty days after the request is made; however, the removal from the tax books does not remove the tax lien on the manufactured home if it is later identified or found. For purposes of this section, a manufactured home located in a manufactured home rental park, rental community or on real estate not owned by the manufactured home owner shall be considered personal property. For purposes of this section, a manufactured home located on real estate owned by the manufactured home owner may be considered real property.

7. Each manufactured home assessed shall be considered a parcel for the purpose of reimbursement pursuant to section [137.750](#), unless the manufactured home is real estate as defined in subsection 7 of section [442.015](#) and assessed as a realty improvement to the existing real estate parcel.

8. Any amount of tax due and owing based on the assessment of a manufactured home shall be included on the personal property tax statement of the manufactured home owner unless the manufactured home is real estate as defined in subsection 7 of section [442.015](#), in which case the amount of tax due and owing on the assessment of the manufactured home as a realty improvement to the existing real estate parcel shall be included on the real property tax statement of the real estate owner.

9. The Assessor of each county and each city not within a county shall use the trade-in value published in the October issue of the National Automobile Dealers' Association

Official Used Car Guide, or its successor publication, as the recommended guide of information for determining the true value of motor vehicles described in such publication. The Assessor shall not use a value that is greater than the average trade-in value in determining the true value of the motor vehicle without performing a physical inspection of the motor vehicle. For vehicles two years old or newer from a vehicle's model year, the Assessor may use a value other than average without performing a physical inspection of the motor vehicle. In the absence of a listing for a particular motor vehicle in such publication, the Assessor shall use such information or publications which in the Assessor's judgment will fairly estimate the true value in money of the motor vehicle.

10. Before the Assessor may increase the assessed valuation of any parcel of subclass (1) real property by more than fifteen percent since the last assessment, excluding increases due to new construction or improvements, the Assessor shall conduct a physical inspection of such property.

11. If a physical inspection is required, pursuant to subsection 10 of this section, the Assessor shall notify the property owner of that fact in writing and shall provide the owner clear written notice of the owner's rights relating to the physical inspection. If a physical inspection is required, the property owner may request that an interior inspection be performed during the physical inspection. The owner shall have no less than thirty days to notify the Assessor of a request for an interior physical inspection.

12. A physical inspection, as required by subsection 10 of this section, 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 pursuant to subsection 11 of this section. Mere observation of the property via a drive-by inspection or the like shall not be considered sufficient to constitute a physical inspection as required by this section.

13. A county or city collector may accept credit cards as proper form of payment of outstanding property tax or license due. No county or city collector may charge surcharge for payment by credit card which exceeds the fee or surcharge charged by the credit card bank, processor, or issuer for its service. A county or city collector may accept payment by electronic transfers of funds in payment of any tax or license and charge the person making such payment a fee equal to the fee charged the county by the bank, processor, or issuer of such electronic payment.

14. Any county or city not within a county in this state may, by an affirmative vote of the governing body of such county, opt out of the provisions of this section and sections [137.073](#), [138.060](#), and [138.100](#) as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section [137.073](#) as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of the general reassessment, prior to January first of any year. No county or city not within a

county shall exercise this opt-out provision after implementing the provisions of this section and sections [137.073](#), [138.060](#), and [138.100](#) as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session and section [137.073](#) as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, in a year of general reassessment. For the purposes of applying the provisions of this subsection, a political subdivision contained within two or more counties where at least one of such counties has opted out and at least one of such counties has not opted out shall calculate a single tax rate as in effect prior to the enactment of house bill no. 1150 of the ninety-first general assembly, second regular session. A governing body of a city not within a county or a county that has opted out under the provisions of this subsection may choose to implement the provisions of this section and sections [137.073](#), [138.060](#), and [138.100](#) as enacted by house bill no. 1150 of the ninety-first general assembly, second regular session, and section [137.073](#) as modified by house committee substitute for senate substitute for senate committee substitute for senate bill no. 960, ninety-second general assembly, second regular session, for the next year of general reassessment, by an affirmative vote of the governing body prior to December thirty-first of any year.

15. The governing body of any city of the third classification with more than twenty-six thousand three hundred but fewer than twenty-six thousand seven hundred inhabitants located in any county that has exercised its authority to opt out under subsection 14 of this section may levy separate and differing tax rates for real and personal property only if such city bills and collects its own property taxes or satisfies the entire cost of the billing and collection of such separate and differing tax rates. Such separate and differing rates shall not exceed such city's tax rate ceiling.

16. Any portion of real property that is available as reserve for strip, surface, or coal mining for minerals for purposes of excavation for future use or sale to others that has not been bonded and permitted under [chapter 444](#) shall be assessed based upon how the real property is currently being used. Any information provided to a county Assessor, state tax commission, state agency, or political subdivision responsible for the administration of tax policies shall, in the performance of its duties, make available all books, records, and information requested, except such books, records, and information as are by law declared confidential in nature, including individually identifiable information regarding a specific taxpayer or taxpayer's mine property. For purposes of this subsection, "**mine property**" shall mean all real property that is in use or readily available as a reserve for strip, surface, or coal mining for minerals for purposes of excavation for current or future use or sale to others that has been bonded and permitted under [chapter 444](#).

138.060. Appeals from Assessor's valuation, no presumption that valuation is correct, burden of proof in certain counties — erroneous assessments.

— 1. The county board of equalization shall, in a summary way, determine all appeals from the valuation of property made by the Assessor, and shall correct and adjust the assessment accordingly. **There shall be no presumption that the Assessor's valuation is correct.** In any county with a charter form of government with a population greater than two hundred eighty thousand inhabitants but less than

two hundred eighty-five thousand inhabitants, in any county with a charter form of government with greater than one million inhabitants, in any city not within a county, and in any other county for any property whose assessed valuation increased at least fifteen percent from the previous assessment unless the increase is 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. In such county or city, in the event a physical inspection of the subject property is required by subsection 10 of section 137.115, the Assessor shall have the burden to establish the manner in which the physical inspection was performed and shall have the burden to prove that the physical inspection was performed in accordance with section 137.115. In such county or city, in the event the Assessor fails to provide sufficient evidence to establish that the physical inspection was performed in accordance with section 137.115, the property owner shall prevail on the appeal as a matter of law. At any hearing before the state tax commission or a court of competent jurisdiction of an appeal of assessment from a first class charter county or a city not within a county, the Assessor shall not advocate nor present evidence advocating a valuation higher than that value finally determined by the Assessor or the value determined by the board of equalization, whichever is higher, for that assessment period.

2. The county clerk shall keep an accurate record of the proceedings and orders of the board, and the Assessor shall correct all erroneous assessments, and the clerk shall adjust the tax book according to the orders of such board and the orders of the state tax commission, except that in adding or deducting such percent to each tract or parcel of real estate as required by such board or state tax commission, he shall add or deduct in each case any fractional sum of less than fifty cents, so that the value of any separate tract shall contain no fractions of a dollar.

(Highlighting in the above statutes have made have been added for emphasis by the Greene County Clerk's Office)