

PAYING PROPERTY TAXES UNDER PROTEST

AND/OR APPEAL OPTIONS

This document is specific to Jackson County; however, the process would be the same for all counties. Taxpayers would need to verify mailing information for their specific County Collector and County Circuit Court.

- **Do taxes need to be paid if an appeal has been filed with the county Board of Equalization or the State Tax Commission or if an appeal is anticipated?**

Yes, property taxes are due no later than December 31, 2023. If taxes are not paid by the December 31st deadline, interest and penalties will apply.

- **How to appeal property taxes if a notice of change in assessment was NOT received from the Assessor.**

- Pay the full tax bill by December 31, 2023, to the County Collector.
- Write “paid under protest” on the check to the County Collector.
- File a written statement with the County Collector explaining the grounds on which the protest is based.
- The statement must include the fair market value of the property claimed by the taxpayer if the assessment is disputed. (Fair market value is the value the taxpayer believes their property should be valued.)
 - Tax bill payments and written statements can be mailed with a POST MARK of December 31st or prior to:
Jackson County Collector
Attention: Protest
PO Box 219747
Kansas City, MO 64121-9747
- File an appeal with the State Tax Commission directly (see further instructions below).
- Additional information regarding this process can be viewed by clicking on this link
<https://revisor.mo.gov/main/OneSection.aspx?section=139.031>.

- **How to appeal property taxes if a notice of change in assessment WAS received from the Assessor, but no action was taken.**

- Pay the full tax bill by December 31, 2023, to the County Collector.
- Write “paid under protest” on the check to the County Collector.
- File a written statement with the County Collector explaining the grounds on which the protest is based.

- The statement must include the fair market value of the property claimed by the taxpayer if the assessment is disputed. (Fair market value is the value the taxpayer believes their property should be valued.)
 - Tax bill payments and written statements can be mailed with a POST MARK of December 31st or prior to:
 Jackson County Collector
 Attention: Protest
 PO Box 219747
 Kansas City, MO 64121-9747
- File a petition in Circuit Court (in the county of the property) to recover the amount protested within 90 days. If this petition is not filed within 90 days, the protest becomes void and the disputed amount will be paid to the taxing entity instead of the taxpayer.

Kansas City Courthouse 415 East 12 Street Kansas City, MO 64106	Eastern Jackson County Courthouse 308 West Kansas Independence, MO 64050
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- File an appeal with the State Tax Commission directly (see further instructions below).
- Additional information regarding this process can be viewed by clicking on this link
<https://revisor.mo.gov/main/OneSection.aspx?section=139.031>.

● **How property taxes are paid if an appeal has been filed with the county Board of Equalization or the State Tax Commission.**

- Pay the full tax bill by December 31, 2023, to the County Collector.
- Write “paid under protest” on the check to the County Collector.
- Include a note that you have filed an appeal either with the Board of Equalization or the State Tax Commission
 - Tax bill payments and written statements can be mailed with a POST MARK of December 31st or prior to:
 Jackson County Collector
 Attention: Protest
 PO Box 219747
 Kansas City, MO 64121-9747
- Follow instructions from the Board of Equalization or the State Tax Commission concerning the outcome of your appeal.
- Additional information regarding this process can be viewed by clicking on this link
<https://revisor.mo.gov/main/OneSection.aspx?section=139.031>.

- **Can an appeal be filed directly with the State Tax Commission?**

Yes, if the following situations apply:

1. If the County Assessor failed to notify the current owner of the property of an initial assessment or an increase in assessment from the previous year, prior to thirty (30) days before the deadline for filing an appeal to the county Board of Equalization, including instances in which real property was transferred and the prior owner was notified, or
2. Where a new owner purchased real property less than thirty (30) days before the deadline for filing an appeal with the county Board of Equalization or later in the tax year. Appeals must be filed within thirty (30) days after the county mailed the tax statement or otherwise first communicated the assessment or the amount of taxes to the owner on or before December 31, 2023. Below is a list of required documents:
 - Complaint for Review of Assessment Form (State Tax Commission appeal form)
 - Proof of late notice
 - The date of purchase
 - And/or notice sent to the prior owner

NOTE: If a taxpayer currently has an appeal pending before the county Board of Equalization, the taxpayer must wait until a Board of Equalization Decision Letter has been received from the Board before appealing to the State Tax Commission. The deadline to file an appeal after the Board of Equalization decision is thirty (30) days from the date of the letter.

Additional information regarding this process can be viewed by clicking on this link

<https://www.sos.mo.gov/cmsimages/adrules/csr/current/12csr/12c30-3.pdf>.

- **How to file an appeal with the State Tax Commission?**

1. Complete the Complaint for Review of Assessment Form (this can be found on the State Tax Commission website at <https://stc.mo.gov/file-an-appeal/>). There are three options available to complete and submit the form.
 - a. Online through the State Tax Commission “appeal online” link
 - b. A fillable form that can be emailed to the State Tax Commission at Legal@stc.mo.gov. The Form is located at <https://stc.mo.gov/wp-content/uploads/sites/5/2023/06/STC-COMPLAINT-FOR-REVIEW-OF-ASSESSMENT-FORM-AND-INSTRUCTIONS.pdf>.
 - c. Printed and mailed. Using the link above in item b. the form can be completed and mailed to the State Tax Commission to the following address:

State Tax Commission
PO Box 146
Jefferson City, MO 65102-0146
2. A copy of the tax bill (or the Board of Equalization Decision Letter, if applicable) must be attached to the Complaint for Review of Assessment Form when filing the appeal. Do NOT include other supporting documentation at the time of filing, this may be submitted later during the appeal process.

- **What happens next?**

- Once the taxpayer has filed an appeal with the State Tax Commission, it will be reviewed.
 - If the appeal cannot be accepted, the taxpayer will be notified.
 - If the appeal is accepted, it will be assigned an appeal number and assigned to a State Tax Commission Senior Hearing Officer. The Senior Hearing Officer will notify the taxpayer when the appeal is scheduled for further proceedings. All notifications will be sent via email, unless the taxpayer specifies otherwise when filing the appeal.

- **What does the taxpayer do if they have already paid their taxes and did not appeal to the Board of Equalization and/or the State Tax Commission?**

If the taxes were already paid but not under protest and no appeal was previously filed with the Board of Equalization or the State Tax Commission, the law does not allow the taxpayer to challenge the assessment at this time. However, the taxpayer may file an appeal with the local Board of Equalization to challenge the assessment of property in 2024. An appeal must be filed with the local Board of Equalization by the second Monday in July 2024. Additionally, the Missouri Attorney General has filed a petition that may bring some relief to the Jackson County taxpayers once the case has been resolved.

- **What does the taxpayer do if they have already settled with the Board of Equalization or the assessor?**

If the taxpayer entered a stipulation (agreement on the value) with the assessor during the appeal stage with the Board of Equalization, the matter is final and no appeal can be filed with the State Tax Commission. Additionally, the Missouri Attorney General has filed a petition that may bring some relief to the Jackson County taxpayers once the case has been resolved.

- **What does a taxpayer do if they don't know if they received a notice of assessment?**

The taxpayer can file an appeal with the State Tax Commission and pay the taxes under protest (as outlined above). The county will have the burden of proof to defend the appeal by providing that a timely notice of appeal was in fact sent to the taxpayer and that the taxpayer was required to file an appeal with the Board of Equalization but did not.