

INSTRUCTIONS – FILLING OUT COMPLAINT FORMS

Complete a Complaint Form for each parcel of real property **or** each account number of personal/manufacturers property you are appealing.

Print or type the requested information in the boxes.

Send two (2) copies to the State Tax Commission at the address below; keep a copy for your records.

Real Property (real estate) is identified by parcel or locator number.

Personal Property (vehicles, aircraft, office equipment, etc.) is usually identified by account number and may involve several pieces of property. In that case, attach a list of all personal property referenced by that number.

Example: If you own three vehicles and your account number is ABC123, list the three vehicles – 2002 Chevrolet Tahoe, 2004 Ford Explorer and 2006 Nissan Sentra – on an attached sheet.

FILING DEADLINES

- **ALL COUNTIES.** Your Complaint(s) must be filed with this Commission on or before September 30 of the year of assessment, or within thirty (30) days of the decision of the Board of Equalization, whichever is later.

Appeals arising from property purchased prior to or after the date for filing with the board of equalization are due on or before **December 31** of the year of assessment. Please refer to the paragraph below (*Recently Purchased Property*) for more information on this issue.

- **NOTE:** These deadlines are set by statute, the State Tax Commission cannot extend them. All Complaints sent by registered, certified or first class mail will be deemed filed as of the date of the postmark. Complaints sent by metered mail shall be deemed filed as of the date of post office cancellation; otherwise, as of the date the Commission receives the Complaint.

WHO MAY SIGN?

The taxpayer or his attorney may sign the Complaint form. Missouri law requires that if the taxpayer is a corporation, partnership, trust, association or estate, an attorney **must** sign the Complaint on behalf of the taxpayer.

WHAT SHOULD BE FILED?

You must file two (2) copies of the Complaint form for **each** parcel appealed. Keep one (1) copy for your records. You must send a copy of the Board of Equalization decision for **each** assessment. If you attach any other document to the Complaint form, you must attach two (2) copies of such document.

Recently Purchased Property

If you purchased the property within thirty (30) days of the statutory deadline for filing appeals to the board of equalization, or later in the year, and did not have a chance to appeal to the board of equalization, you will need to send your proof of purchase (*sales contract and closing statement*) in order that we have substantiating documentation of your purchase at a time which did not permit you to appeal to the board. You should contact the county clerk in the county where your property is located to determine the date when an appeal to the board was due.

If you have further questions, please refer to the pamphlet entitled Property Tax Appeals Before the State Tax Commission of Missouri, which provides basic information concerning your assessment appeal. If you still have questions, please feel free to contact the State Tax Commission at 573-751-1715.

Send completed Complaint Forms to:

**STATE TAX COMMISSION OF MISSOURI
P.O. BOX 146
JEFFERSON CITY, MO 65102-0146**