

**KENT BRYANT  
ADAIR COUNTY ASSESSOR**

Dear Landowner,

Enclosed you will find a Notice of Change in Assessed Value for your Real Property. One of the primary duties of the Assessor is to assess Real Property within all jurisdictions of the County except those which are otherwise provided by law. Real Property is revalued every odd numbered year. The Assessor is concerned with values only, not taxes.

In 2018, the Missouri State Tax Commission issued an Equalization Order for the Assessment Roll in Adair County to reflect true value in money for residential parcels within the City of Kirksville. In 2019, the remaining parcels within Adair County (outside the city limits) were scheduled to reflect the same true value in money. This represents approximately 15,000 parcels.

Landowners must be notified of an increase in their property value by June 15 of the year in which the market value is determined. As I was appointed to the Office of Assessor in late November 2018 and not confirmed by Governor Parson until December 20, 2018, I did not feel that six months in office was enough time to evaluate the market value for those remaining parcels. I appealed to the State Tax Commission and they agreed to extend the timetable to the 2021 tax year to give the Assessor's Office adequate time to have the Assessment Roll reflect these (outside the city limits) changes.

Changes have also been made within the city limits this cycle as warranted. The State Tax Commission evaluates our sales ratio studies to ensure that we stay within tolerance of the parameters they have set. They let us know if our values fall below their limits and if our values rise above their limits. It is our goal to ensure market values are fair to all taxpayers, so the tax burden is not placed on any certain class of property. Market value is determined by purchasers, not the Assessor. Things to consider regarding market value are: "What are other similar homes selling for?"; "Would I sell my home for this price?"; or if you purchased your home recently, "What was the purchase price?"

As a result, if you still do not agree with the market value placed on your property, please contact our office at 660-665-4423 within 10 business days of receiving this notice. We can discuss any issue you may have and confirm that our data is correct. If your concerns have not been resolved, please contact the County Clerk's Office at 660-665-3350 to schedule a hearing with the Board of Equalization. Hearings will begin on Monday, July 19 and conclude on July 28, 2021. At the hearing, you must provide substantial and persuasive evidence to support the basis of your concern.

Thank You  
  
KENT BRYANT  
ADAIR COUNTY ASSESSOR