

Board of Equalization to Review Property Values

KIRKSVILLE, MO – Kent Bryant, Assessor of Adair County, announces that the board of equalization will convene at 9:00 a.m. on Monday, July 14, 2025, at the office of the Adair County Commission. The purpose of these meetings is to hear from property owners who disagree with the value of real estate and personal property established by the Assessor for tax year 2025. The board tentatively plans to conclude the hearings by 3:30 p.m. on Wednesday, July 16, 2025.

According to the Assessor, impact notices were sent on June 5th to owners whose real property increased in assessed value by at least \$500. As required by law, the assessment books will be returned to the County Clerk. The next step in the property tax process involves a review of assessments by the county board of equalization followed by the setting of levies by the political subdivisions.

Property owners who believe that the Assessor has incorrectly classified or valued their property are encouraged to contact the County Assessor's office at (660) 665-4423 for an informal hearing prior to the Board of Equalization. If an informal hearing isn't desired or proves unsatisfactory, an appeal can be filed. Appeal forms are available on the County website www.adaircountymissouri.com or through the County Clerk's office at (660) 665-3350. The deadline to submit an appeal and evidence is Tuesday, July 1, 2025, with completed appeal forms to be delivered to the County Clerk's office by 4:30 PM on that day.

Property owners appearing before the board should be prepared to present their appeal and evidence to establish what they believe to be the correct value of their property. If, after a decision of the board, the property owner is still dissatisfied with the assessment, the appeal may be lodged with the State Tax Commission and thereafter to the circuit court.

BOARD OF EQUALIZATION / PROPERTY ASSESSMENT APPEAL FORM

Prior to requesting any Board of Equalization Forms or Appeal Hearing, it is recommended you speak to the Assessor's Office.

Contact the Adair County Assessor's Office at 660-665-4423.

ALL APPEAL FORMS MUST BE RECEIVED OR POSTMARKED BY THE COUNTY CLERK'S OFFICE ON OR BEFORE TUESDAY, JULY 1, 2025, 4:30 P.M. PER THE ASSESSOR

WHO IS THE BOARD OF EQUALIZATION?

- The Board of Equalization is based on Revised Statutes of Missouri 138 and independent of the Assessor's Office.

HOW DO I COMPLETE THE APPEAL FORM?

- Appeal form(s) must be typed or printed in black or blue ink and filled out entirely.
- A separate appeal form must be filled out for each property by parcel or account number.

WHAT MAY BE USED AS SUPPLEMENTAL DOCUMENTATION / EVIDENCE?

- Recent copy of sales contract / closing statement (5 years or less)
- Recent copy of appraisal (5 years or less) or opinion letter from a Realtor
- Similar property's appraisals (include name and address)
- Similar property's recent sale documents (include name and address)
- Blueprint or outside measurements of your property
- Current photographs of condition or damage
- Costs: construction, capital improvement, deferred maintenance (cost-to-cure), bids for repairs
- Income-producing property should include supporting income and expense information (historical income and expenses, rent roll, lease, income and expense pro forma, contracts and franchise agreements, and comparable rentals, etc.)

HOW IS AN APPEAL SUBMITTED?

- Any person who wishes to distribute supplemental documentation, written testimony or evidence on their appeal should submit electronic copies by email to scollop@adaircomo.gov or prepare two (2) paper copies of all documents to be submitted with the Property Assessment Appeal Form.
- Failure to submit supplemental documentation may result in a no change. However, the right to appeal to the State Tax Commission will remain open and available.
- Appeals must be received by the County Clerk's Office on or before Tuesday, July 1, 2025, by 4:30 p.m.
- Please email the appeal form and all supporting documents to scollop@adaircomo.gov or you may mail or deliver to: Board of Equalization, 106 W Washington, Kirksville, MO 63501 before the deadline.

WHEN WILL THE APPEAL HEARING BE SCHEDULED?

Upon receipt of documentation, you will be notified by the County Clerk's Office of the date and time set for your hearing. The board allows approximately 20 minutes for your appeal. Your hearing will be scheduled Monday, July 14th, Tuesday, July 15th, or Wednesday, July 16th, 2025, 9:00 a.m. – 3:30 p.m. Please provide, with your completed appeal forms, any dates or times you are unavailable. Canceled, withdrawn or dropped appeals cannot be appealed to the State Tax Commission. If you have not received your meeting confirmation, please call for your appeal hearing information: 660-665-3350.

PROPERTY ASSESSMENT APPEAL FORM

ADAIR COUNTY BOARD OF EQUALIZATION (BOE)

106 W WASHINGTON

KIRKSVILLE, MISSOURI 63501

Appeal forms must be postmarked or delivered in person to the above address by Tuesday, July 1, 2025, per the Assessor

Appeal form(s) must be typed or printed in black or blue ink and filled out entirely.

OFFICE USE ONLY	
DATE RECEIVED	_____
APPEAL NO.	_____
HEARING DATE	_____
HEARING TIME	_____

Owner: _____ Parcel / Account No. _____

(Name of the person or entity in which the property assessment appears)

PLEASE CHECK ONE, THIS APPEAL IS FOR: () REAL PROPERTY () PERSONAL

Property Address: _____ City _____ State _____ Zip Code _____

(NOTE: A separate appeal form must be filed for each account or locator number)

Mailing Address: _____ City _____ State _____ Zip Code _____

(Only if different than Property Address)

Current Classification: () AGRICULTURE () COMMERCIAL () RESIDENTIAL () MIXED USE

Property Description, Type and Use: _____

Purchase Price _____ Purchase Date _____ Type of Sale _____

Subsequent improvements made to the property _____

_____ Cost _____

Owner's Opinion of Fair Market Value (FMV): _____ Assessor's FMV Being Appealed: _____

Indicate market or assessed value (required to process this appeal). Taxes are determined by rates set by each political subdivision.

Agent's Opinion of Value(s): _____ Is Agent a Certified or Licensed real estate appraiser? () YES () NO

Name of person preparing valuation information: _____

Reason for requesting revision of Fair Market Value (FMV) (Select one and explain below):

() 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)*

() Misgraded Agricultural Land *(The property is not in the correct agricultural productivity grade)*

() Misclassification – The classification of this property should be: () AGRICULTURE () COMMERCIAL () RESIDENTIAL () MIXED USE

() Exemption – This property should be exempt because it is being used for () RELIGIOUS () EDUCATIONAL () CHARITABLE purposes.

() Other Basis for Appeal: _____

Explain: _____

All supplemental documentation supporting owner's opinion of value such as: appraisals, construction & repair estimates, photos, sales contracts, etc., income & expenses (income property) need to be submitted with this form and will not be returned. Parcels may be appealed only once during each reassessment cycle unless it is new construction. This appeal must be signed by the owner or the owner's agent. The Board of Equalization requires the documented authority for representation or attorney representation for all corporations, partnerships, and trusts and other legal entities. **Signature and contact information are required. Incomplete forms will not be accepted and / or returned.**

I declare, I have examined this form, including all attachments, and to the best of my knowledge and belief, the information is true, correct, and complete.

SIGNATURE: _____ DATE _____

Email: _____ Daytime Phone Number: _____

Registered Agent / Attorney Name: _____

Firm: _____ Contact No. _____ () Agent Authorization is Attached

In accordance with 137.115, assessed values are determined January 1st, using economic data as of January 1, 2025. You will be notified by phone, email or U.S. Postal Service of the scheduled date and time of hearing.

**PLEASE READ ALL INFORMATION ON THE FOLLOWING FORM AND
FILL IN ALL ABOVE FIELDS TO ENSURE YOUR REQUEST WILL RECEIVE PROPER CONSIDERATION.**