

Greene County Board of Equalization

Hearing Rules and Procedures

July 2021

General Rules

1. All Appellants or their representatives are required to appear in person before the Board of Equalization (hereinafter “The Board”), for their hearing, unless the appellant and representative, if applicable, qualify for a COVID-19 related medical exemption to this rule.
2. The Board will only extend a COVID-19 related medical exemption to the in-person hearing requirement for those who: are sixty-five years of age or older; live in a long-term care facility licensed under chapter 198 of the Revised Statutes of the State of Missouri; have chronic lung disease or moderate to severe asthma; have serious heart conditions; are immunocompromised; have diabetes; have chronic kidney disease and are undergoing dialysis; or have liver disease.
3. Any person qualifying for the above referenced medical exemption to the in-person hearing requirement is required to give sworn or affirmed and notarized notice of their qualifying condition(s) to the County Clerk on or before the hearing request deadline (July 12th).
4. Except for any medical exception granted pursuant to the above referenced conditions and timely notice of such conditions to County Clerk, failure of the Appellant or their representative to appear in person will result in the Assessor prevailing on the appeal as a matter of law.
5. Failure to give timely notice of any of the above referenced medical exception criteria and subsequent failure of the Appellant or their representative to appear in person will result in the Assessor prevailing on the appeal as a matter of law.
6. Notwithstanding whether multiple appellants have retained and authorized the same representation, each Appellant will receive a separate hearing.
7. Each hearing will be allowed a maximum of 15 minutes: five minutes each for Appellant’s objection, Appraiser’s rebuttal, and Board inquiries.
8. Neither the Appellant nor 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 Appraisers are required to make and submit at least 10 copies of supporting documentation, for distribution to the Board, in advance of the hearing for which that documentation is required. Appellants must submit this documentation with a postmark no later than the hearing request deadline (July 12th). Appraisers are required to submit supporting documentation to the County Clerk at least one full day prior to a scheduled hearing.

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; provided however that the Appellant must notify the Clerk's office of their need for such an accommodation on or before the hearing request deadline (July 12th).
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 Assessors.
15. Violation of any rule or procedure will constitute grounds for a Board member to raise a point of order.

Hearing Procedure:

1. The Chairman 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.
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. 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.
9. After all hearings are complete for either the regular morning or afternoon session, the Chair will make a motion that the Board go into executive session.
10. 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.

