These guidelines and procedures are still being updated.

The purpose of these guidelines is for informational purposes and to foster better working relationships with group representatives at hearings. We have begun the process to document and refine the procedures that have been used in the past. These general instructions should not be considered official policy of the Board of Equalization or St. Louis County, and do not supersede any laws or ordinances.

#### **Group Guidelines for Filing of Appeals**

1

Volume of Group Appeal Formats

**Types of Groups** 

#### Group Form Instructions

2

How to fill out Group Forms Copy of Group Forms & Instructions

### **Group Procedures**

3

Schedule, Volume, & Quotas Required Documentation: Hearing Day Procedures

#### Group Representative Registration Procedures

4

Registration Procedures Form and Instructions

### Group EMF Electronic Mass Filling Procedures – FKA BFF "Bulk Filers"

5

Requirements: Deadlines

**Format Specifications** 

Register for our Group Distribution List: (See New Representative Registration Form)

Review our Pre Assignment Notice: (See <u>Pre Assignment Process</u>)

Qualify for Electronic Mass Filling: (See <u>Electronic Mass Filling</u> – FKA "Bulk")

Review our Group Form Instructions: (See <u>Group Form Instructions</u>)

#### **Guidelines for Filing of Appeals**

Types of Filers	Residential Appeals	Commercial Appeals	
Individual			
Individual	Between 1 – 3	Between 1 – 3	Non Group Form or Online

#### Individual

If you plan to schedule fewer than 4 appeals we request that you file by paper using the <u>Non-Group Form</u> on our website: http://revenue.stlouisco.com/AssessmentAppeal/Forms/Forms.aspx or use the individual online appeal process.

The Online Property Assessment Appeal Process is available May, 1 thru the second Monday in July each year for those filing less than 4 appeals at: <a href="http://revenue.stlouisco.com/AssessmentAppeal/OnlineAsmtAppeal/OnlineAsmtAppeal.aspx">http://revenue.stlouisco.com/AssessmentAppeal/OnlineAsmtAppeal.aspx</a>

#### Guidelines for Group Filing of Appeals

There is cross over between general types of groups and nomenclature is subject to area of operation and generalities. For organizational purposes "Group" covers an individual that owns 4 properties up to firms that represent 1000's and have 10+ representatives.

Types of Group Filers	Residential Appeals	Commercial Appeals	Format
Group			
Small Group	Between 4 - 16	Between 4 – 16	Group Paper Form
Large Group I	Between 17 - 35	Between 17- 24	Group Paper Form
Large Group II or EMF	> 36 Appeals	> 24 Appeals	Group Paper Form or EMF*
Electronic Mass Filers Group			
Electronic Mass Filers	> 100 Appeals	> 60 Appeals	EMF Only *

Electronic Mass Filers (EMF)\* - Most reps that file in "Bulk" will have residential & commercial appeals, generally 50+ total.

#### Types of Group Filers

#### **Small Group**

Small groups are not required to register as a rep/agent, but are encouraged to if they routinely file appeals in our office. Small Groups may file by a Group Paper Form and are required to understand our <u>Group Procedures</u>.

#### Large Group I

Large groups are required to register as a rep/agent, if they routinely file appeals in our office. Large Groups may file by a Group Paper Form and are required to understand our <u>Group Procedures</u>.

#### Large Group II

Large groups are required to register as a rep/agent in our office. Large Group II may file by Group Paper Form and are required to understand our <u>Group Procedures</u>. They may also qualify to Electronically Mass File if they have enough appeals.

<u>Electronic Mass Filers Group</u> (EMF) FKA – BFF "Bulk Filers"

Electronic Mass Filers are required to register as a rep/agent in our office. EMF groups are required to understand our <u>Group</u> Procedures. EMF groups must use our electronic procedures if they can meet our requirements.

There is cross over between general types of groups and nomenclature is subject to area of operation and generalities. For organizational purposes Group covers an individual that owns 4 properties up to firms that represent 1000's and have 10+ representatives.

#### **Group Examples:**

LLCs, property managers, individual owner of many properties, bank properties, developer lots, etc.

#### Agent:

An Agent is anyone who represents another's interest before the BOE. An agent is required to have a BOE Authorization Form to be heard before the BOE to represent another. Agents are issued a unique registration number. They need to confirm yearly that they have read and understand the BOE's hearing procedures for that year. Most Agents represent a wide variety of customers before the BOE each year and often are employed by an agency or firm where tax appeals are their primary job.

#### Representative (Rep):

A Representative is anyone who represents another's interest before the BOE. A Representative and an Agent are basically the same thing. The term representative is more likely to be associated with a professional like a CPA, a broker, or an in-house specialist.

#### Attorney:

An attorney can represents their own or another's interest before the BOE. They are not required to have an authorization form before the BOE to represent another, everyone else does. Attorneys are required to be present when their cases are scheduled to be heard.

#### <u>Electronic Mass Filers</u> (EMF) FKA – BFF "Bulk Filers"

An Electronic Mass Filer is anyone who files multiple electronic appeals before the BOE. They are required to send appeal information electronically and allowed to bring supplemental documents & authorizations for each appeal to their hearings. They are not required to file a paper appeal. They are required to sign the "Substitute Appeal Form" provided by the county.

Large companies are generally our EMF Groups. They may have an attorney that works for the firm but does not argue all of the cases he represents or has filed. Some representatives in large firms often argue cases themselves; some delegate other s that may act as their representative. Some mass filers represent all their clients themselves.

Mass filers have a reduced paper requirement. We print their "Appeal Form" systematically based on the electronic records sent to our office. The use of electronic filing allows us to schedule appeals more quickly, accurately, give advance notice of duplicate filings, and notify representatives more effectively.

#### **Group Form Instructions**

Register for our Group Distribution List: (See New Representative Registration Form)

Review our Pre Assignment Notice: (See Pre Assignment Process) Qualify for Electronic Mass Filling:

(See Electronic Mass Filling - FKA "Bulk")

(See Group Form Instructions)

How to fill out Group Forms Copy of Group Forms & Instructions

Review our Group Form Instructions:

# **Under Construction**

# 

### **GROUP FORM**

More than 3 Appeal Forms

For Board Use Only

### **PROPERTY ASSESSMENT APPEAL FORM**

St. Louis County Board of Equalization (BOE)

41 South Central Avenue, St. Louis, Mo 63105

Appeals must be postmarked or delivered in person to the above address, or filed electronically by the <u>2nd Monday in July of the current assessment year.</u>

Location (Check One Location)
North July 17 – July 30 South August 5 – August 21
Appeal of:Locator or Account Number: >(Owner – Name of the person or entity in which the property assessment appears.)
Address of Property: City State Zip  (NOTE: A separate appeal form must be filed for each account or locator number.)
Un-Registered Representatives or those with less than 4 appeals cannot use this form they must use the Non-Group Appeal For
Mailing Address: City State Zip(Notices will be sent to the Mailing Address if it is blank or illegible it will be sent to the Property Address)
Unregistered Rep / Attorney Name:
Firm MO BAR #
BOE Agency Authorization Form – Required at the time of filing for agents, other than attorneys, representing property owner(s).
I declare that I have examined this form, including all attachments, and to the best of my knowledge and belief, the information is true, correct and complete. This appeal must be signed by the owner or by the owner's agent. The Board of Equalization requires documented authority for representation or attorney representation for all corporations, partnerships, trusts and other legal entities which are not natural persons. Signature and contact information are required.  Signature:
Email: Daytime Phone Number
Appeal Hearing Attendance Waiver (Attendance is not required for the BOE to review an appeal.) If you chose not to attend your hearing all supplemental documentation & evidence must be filed with this appeal.
Owner's Opinion of Fair Market Value (FMV): Assessor's FMV Being Appealed:
Reason for requesting a revision of the <u>FMV</u> (Select one & explain below):  Overvaluation Misgraded Discrimination Misclassification Other
Supplemental Documents (Do not send supplemental documents with this form, UNLESS you waive appearance)  You will receive a notice of your hearing date and time. Bring to your scheduled hearing all documentation supporting owner's opinion of value such as required BOE Supplemental Forms, appraisals, construction & repair estimates, photos, sales contracts, etc.
Real Estate (Select one) Residential RE 1 Commercial or (5 or more living units) RE 2&3 Agricultural RE 6
Personal Property (Select one) Individual PP 4 Manufactures & Business PP5

Please read all instructions <u>on the back of this form</u> & fill in all fields to insure that your request will receive proper consideration.

### **BOE Group Appeal Form Instructions**

### DO NOT USE THIS FORM If you plan to file less than 4 appeals

Information on Filing Individual Appeals can be found in our Clayton Office or on our website: http://revenue.stlouisco.com/AssessmentAppeal/Forms/Forms.aspx

### This form may **not** be filed electronically.

There is an Online Property Assessment Appeal Process available May, 1 thru the second Monday in July each year for those filing less than 4 appeals at: http://revenue.stlouisco.com/AssessmentAppeal/OnlineAppeal/OnlineAsmtAppeal.aspx

#### **Step 1:** Complete the Group "Property Assessment Appeal Form"

\* Notices will be sent to the Mailing Address if it is blank or illegible it will be sent to the Property Address

Please fill in all spaces, blanks, or boxes. The three questions below must be answered.

- A Choose a Location Preference (North or South) for Your Hearing (Check Only One)
- **B** Choose Your Property Appeal **Type** (Select <u>One</u> of <u>five</u> types)
- C Owner's Opinion of Fair Market Value (FMV is what the property would sell for on the open market)
- Step 2: Review <u>Guidelines for Group Filing of Appeals</u> can be found in our Clayton Office or on our website: <a href="http://revenue.stlouisco.com/AssessmentAppeal/Forms/Forms.aspx">http://revenue.stlouisco.com/AssessmentAppeal/Forms/Forms.aspx</a>
- **Step 3:** Choose an appeal hearing method on that form and proceed accordingly:
  - A Represent your appeal in person (submit only this form)

    Bring all the supplemental forms & recommended documentation for each type of appeal that will provide Information to support your opinion of Fair Market Value (FMV) to your scheduled hearing.
  - B <u>Appeal your value by waiver</u> (submit all forms & evidence)Send all the supplemental forms & recommended documentation for each type of appeal that will provide information to support your opinion of Fair Market Value (<u>FMV</u>). Attendance is not required for the BOE to review an appeal. The Board will not prejudice your appeal for non-attendance and the Board will notify you of its decision without prejudice to any further rights you may have.
  - C Representation by agent or attorney (Your representative submits only this form and a BOE Agency Authorization Form). An agent or attorney may file by waiver (see procedures above). Your representative brings all the supplemental forms & recommended documentation for each type of appeal that will provide information to support your opinion of Fair Market Value (FMV) to your scheduled hearing.

Supplemental Forms Available					
RE 1 Supplemental - Single Family Residential					
RE 2 Supplemental - Multi-Family, Commercial & Industrial Properties					
RE 3 Supplemental - I&E Multi-Family, Commercial & Industrial Properties					
PP4 Supplemental - Individual Personal Property Appeal Form					
PP5 Supplemental - Manufacturer's & Business Personal Property Appeal Form					
RE 6 Supplemental - Agricultural Property					
BOE Agency Authorization Form					
Appeal Hearing Attendance Waiver					

#### **Group Procedures**

Register for our Group Distribution List: (See New Representative Registration Form)

Review our Pre Assignment Notice: (See <u>Pre Assignment Process</u>)

Qualify for Electronic Mass Filling: (See Electronic Mass Filling – FKA "Bulk")

Review our Group Form Instructions: (See <u>Group Form Instructions</u>)

#### Schedule, Volume, & Quotas

The Assessor's office and Board of Equalization work collaboratively in order to ensure that all appeals are heard in a timely manner and that equitable values are reached. Rescheduling of appeals is very difficult and often not possible the later in the summer hearings are scheduled. If you are scheduled the last 2 weeks of hearings there is little opportunity to reschedule.

If you file early enough moderate scheduling changes are possible to reschedule for particular days. It does not mean that all hearings will occur in August. If you file a large number of appeals you need to be prepared to work those appeals as scheduled.

#### Quotas:

Depending largely on overall volume you may be asked to work at a faster pace than the general examples below. Please consider that our worst case scenario required representatives to work a minimum of 100 appeals <u>a day/per Rep</u>?

		Non	ReAss
Commercial appeals per	<u>Table</u>	24	35
Residential appeals per	Table	35	50

Generally, large group "tables" will be comprised of the example below:

Tables: 2 Appraisers,

1 Hearing Officer,1 Owner Rep

#### **Required Documentation:**

You are required to bring to hearings all required forms & documents fully completed:

Detailed income & expense actual /statements

BOE Agent Authorization Form (If not filed by attorney)

Assessor requests Agent Authorizations furnished to hearing site two days prior to hearing- in order to put in file prior to hearing date.

ALL BOE Supplemental Forms (Link to all forms Below:)

http://revenue.stlouisco.com/AssessmentAppeal/OnlineAppeal/OnlineAsmtAppeal.aspx

#### Miscellaneous

If you file by attorney he/she needs to be present for all hearings on which they have filed.

If you file by paper forms or by online appeal, it will not change your pre-assigned appointment times.

Make sure to specifically request to have your real estate appeals scheduled on a personal property day if you have personal property appeals.

#### Incomplete or improper Filings are Subject to Dismissal:

Paper forms or electronic submissions that are incomplete or improperly completed will be returned for completion. The adjustments must be completed by the time of the pre-assigned appointment time or the appeal may be considered dismissed.

Exemptions will not be considered as part of a value appeal. Exemptions for charitable organizations should file a petition for exemption.

#### Link to Exemptions Form

http://revenue.stlouisco.com/AssessmentAppeal/ExemptForms/Default.aspx

You must have authorization, an attorney or have standing to bring an appeal. Example: An appeal cannot be filed to appeal a parent's home without authorization.

#### **Duplicate Filings**

Appeals filed by more than one party may be accepted. The first appeal filed will be scheduled and held unless all parties involved can arrive at an agreement and deliver written proof to the BOE that all parties have agreed, before the hearing is held. The owner will always be heard at an appeal, however the status of compensation agreements made with representatives will not be decided by the BOE.

Generally, if an appeal was filed in the Re-Assessment year it may not be filed again in a non reassessment year.

Information Available upon request:

Assessment Glossary STC Guidelines

# ST. LOUIS COUNTY BOARD OF EQUALIZATION

#### **Explanation to Group Representatives Regarding Hearings before The Board of Equalization**

#### The Board of Equalization asks that you read this while you wait for your case to be heard.

This sheet will explain the hearing procedures, identify the people involved and suggest how you can most effectively present your case.

The Board of Equalization and its Hearing Officers are independent of the office of the Assessor's office and is a Board created by State Statutes to hear taxpayer's assessment appeals in a "summary way", and to adjust and equalize the property assessments in the County. The word "Summary" is defined by Webster's Dictionary as: "Summarizing concisely...done without delay or formality...."

Your hearing will be "done without delay or formality." Due to the number of appeals, each hearing must be brief, so that all may be heard. Hearings are expected to average about ten (10) minutes per appeal. Please summarize your evidence and arguments, state your case clearly and briefly, and emphasize your most important points.

#### **Step One** – Meet with County Appraiser & Hearing Officer:

You will meet with an Appraiser on the County Assessor's staff to review and discuss the County's appraisal, as well as any evidence you have to support your opinion of value. If the Appraiser believes there are errors in the County's description or appraisal of your property, he or she may recommend an adjustment of your appraised value. If you do not agree with the Appraiser's recommendation, the Appraiser will give your file to a Board of Equalization Hearing Officer. The Hearing Officer will consider all of the evidence presented and make a written recommendation to the Board. In most cases with group appeals a County Appraiser & Hearing Officer will be assigned at the same time to work all your appeals.

#### **Step Two** – Decision by the Board of Equalization:

The members of the Board of Equalization make the final decision in each and every appeal. Board members will review the appeal file including all evidence, pictures, etc., that were presented, the Appraiser's comments and the Hearing Officer's recommendation. They will consider all of the information in the file, together with information on other similar properties under appeal and make a decision regarding your appeal.

You have the right under Sec. 138.135.3. RSMo 2000 to request a hearing before a quorum of the Board <u>at the time of your hearing</u>. If you choose to take an appeal to a quorum of the Board, you will wait to present your case in the Board Room. During this meeting a County appraiser or supervisor will present the county's position then you will follow with your arguments. You will not receive the decision that day.

A written notice of the decision by the Board will be sent to you in Mid-September. If you disagree with the decision, you have the right to appeal to the Missouri State Tax Commission STC. Instructions concerning an appeal will be included in the decision letter. An appeal to the STC is done by mail and the hearing of the appeal will take place in St. Louis County.

Register for our Group Distribution List: (See New <u>Representative Registration Form</u>)

Review our Pre Assignment Notice: (See <u>Pre Assignment Process</u>)

Qualify for Electronic Mass Filling: (See <u>Electronic Mass Filling</u> – FKA "Bulk")

Review our Group Form Instructions: (See <u>Group Form Instructions</u>)

A Representative is anyone who represents another's interest before the BOE. A Representative and an Agent are basically the same thing for contact purposes. Many of our processes are based on notification or contact information. A unique code number helps our staff more quickly identify and process your appeals more efficiently. Additionally we are able to send and receive more information quickly & effectively by email.

#### Benefits of Registration:

- \* Required for Electronic Mass Filing (EMF) of appeals.
- \* Allows us to help representatives identify duplicate appeals that may have already been filed by another representative or ownership interest.
- \* Allows Staff to update you on changes in procedures for appeals, etc
- \* Allows faster confirmation regarding appeal information & notices
- \* Invitation to any informational meetings or workshops
- Sent a Pre-Assignment Notice indicating when your appeals are tentatively scheduled

# **Under Construction**

# **NEW REPRESENTATIVE REGISTRATION FORM**

St. Louis County Board of Equalization (BOE) 41 S. Central Avenue, Clayton, MO 63105

To be used for: Real and/or Personal Property - All blanks must be completed legibly

A Representative is anyone who represents another's interest before the BOE. A Representative and an Agent are basically the same thing for contact purposes. Many of our processes are based on notification or contact information. A unique code number helps our staff more quickly identify and process your appeals more efficiently. Additionally we are able to send and receive more information quickly & effectively by email.

A	
	Date:
В	
	Date:
F	
	B

Line by line instructions for Form

**Under Construction** 

#### Group EMF Electronic Mass Filling Procedures – FKA BFF "Bulk Filers"

#### **Electronic Mass Filling Groups**

EMF formerly known as "Bulk Filers" are required to register as a rep/agent in our office. Bulk Filers may file by Group Paper Form and are required to understand our <u>Group Procedures</u>. Most Bulk filers use our electronic procedures if they can qualify.

#### Requirements:

Assessor requests Agent Authorizations furnished to hearing site two days prior to hearing- in order to put in file prior to hearing date.

Have an email account and the ability to send a comma separated attachment (such as an Excel spread sheet) by email to BulkFilers@stlouisco.com.

A "sample file" (such as an Excel spread sheet) will be sent along with instructions on the format used to file your appeals. It is a fairly simple procedure, just read the attached instructions.

#### Deadlines

If you file by the early Bulk Filer Format deadline, you may be able to reschedule. The first appeals received will have the first priority of scheduling preference.

#### <u>6/25/14</u> **Deadline** to Bulk File & receive preferred scheduling

- 1 Send CSV file by email to BulkFilers@stlouisco.com
- 2 Bring completed agent authorization, supplemental forms, & exhibits to scheduled hearing.

#### 7/14/14 **Deadline** to File

- 1 Send CSV file by email to BulkFilers@stlouisco.com
- 2 Bring completed agent authorization, supplemental forms, & exhibits to scheduled hearing.
- 3 There will be no reschedules.

Assessor's staff will be completing a hearing questionnaire (based on information exchanged at hearing) in order to assist the BOE in determining market value. If you would like a copy of questionnaire in advance contact John Gillick (615-5012) and one will be emailed to you. These should also be available when you register.

\*\*\* Require commercial "questionnaire"/ actual minimums for "Change"

You will be receiving a preliminary scheduling letter from the BOE Staff. Hearing days will be estimated on past filing volume or from your projections if provided.

If disagree with Hearing Officer's recommendation- request a hearing before the Board on the day of the hearing. No one will be allowed to appeal Board changes of Hearing Officer Recommendations.

Hearing officer assignments will be decided by the BOE Senior Hearing Officer, or designated alternate.

## **Format Specifications**

#### Subject Line BOE EMF Appeal

Text of email 1. Contact person if different than Agent

- 2. Any special scheduling requests
- 3. Attach a file meeting the data requirements below

Everyone must register or update their account with the BOE office annually to file electronically in mass. Our standard <a href="Representative Registration Form">Representative Registration Form</a> requires basic email contact information and agency information for large companies that have multiple agents.

Attach a .csv file with the data requirements listed below. In the body of the email specify the number and class of properties attached. Send a separate file for each class. RE – Residential, RE – Commercial, PP – Personal Property. Specify any special scheduling requests in the email to <a href="mailto:BulkFilers@stlouisco.com">BulkFilers@stlouisco.com</a>. If you submit invalid data we will notify you of the issue and how you can resubmit your corrected data. If you plan to schedule less than the yearly minimum we request that you file by paper or use the individual online appeal process.

#### **Data Requirements**

The appeal data, as described in the table below, must be submitted to the BOE in a comma delimited file in the order of the Data Position value (see table below). All alpha data must be in upper case. Any missing required data may delay the filing of the EMF appeals.

#### **Example of EMF Appeal Filing:**

18J430975, JANE SMITH,1234 N BLACK OAK LN, FENTON,MO, 63026,SUITE,400,1234 N BLACK OAK LN, FENTON,MO, 63026, , , JACK WILLIAMS,B00001,1180 OLIVE BLVD,ST. LOUIS,MO,63044,SUITE,350,200000,180000,314-123-4567,JWILLIAMS@ACME.COM

Data Format Setup					
Data Position	Example	Data Name	ls Required	Maximum Size	Format
1	18J430975	Locator or Account Number	Yes	9	Alpha and numeric characters only.
2	JANE SMITH	Owner Name	Yes	40	Alpha and space characters only.
3	1234 N BLACK OAK LN	Owner Street Address	Yes	50	Alpha, numeric and space characters only.
4	FENTON	Owner City Name	Yes	40	Alpha and space characters only.
5	MO	Owner State Abbreviation	Yes	2	Alpha characters only.
6	63026	Owner Zip Code	Yes	5	Numeric characters only.
7	SUITE	Owner Unit Description	No	20	Alpha and space characters only.
8	400	Owner Unit Number	No	10	Numeric characters only.
9	1234 N BLACK OAK LN	Property Street Address	Yes	50	Alpha, numeric and space characters only.
10	FENTON	Property City Name	Yes	40	Alpha and space characters only

Data Format Setup					
Data Position	Example	Data Name	ls Required	Maximum Size	Format
11	МО	Property State Abbreviation	Yes	2	Alpha characters only.
12	63026	Property Zip Code	Yes	5	Numeric characters only.
13	SUITE	Property Unit Description	No	20	Alpha and space characters only.
14	400	Property Unit Number	No	10	Numeric characters only.
15	JACK WILLIAMS	Agent Name	Yes	40	Alpha, numeric and space characters only.
16	B00001	Agent Registration Number	Yes	6	1 Alpha and 5 numeric characters only.
17	1180 OLIVE BLVD	Agent Street Address	Yes	50	Alpha, numeric and space characters only.
18	ST LOUIS	Agent City Name	Yes	40	Alpha and space characters only.
19	МО	Agent State Abbreviation	Yes	2	Alpha characters only.
20	63044	Agent Zip Code	Yes	5	Numeric characters only.
21	SUITE	Agent Unit Description	No	20	Alpha and space characters only.
22	350	Agent Unit Number	No	10	Numeric characters only.
23	200000	Assessor's Fair Market Value	Yes	10	Numeric characters only.
24	180000	Owner's Opinion of Fair Market Value	Yes	10	Numeric characters only.
25	314-123-4567	Agent Phone Number	Yes	20	Numeric and dash characters only.
26	JWILLIAMS@ACME.COM	Agent Email Address	Yes	50	A valid email address.

<sup>&</sup>quot;Locator or Account Number"

<sup>&</sup>quot;Owner Name"

<sup>&</sup>quot;Owner Street Address"

<sup>&</sup>quot;Owner City Name"

<sup>&</sup>quot;Owner State Abbreviation"

<sup>&</sup>quot;Owner Zip Code"

<sup>&</sup>quot;Owner Unit Description"

<sup>&</sup>quot;Owner Unit Number"

<sup>&</sup>quot;Property Street Address"

<sup>&</sup>quot;Property City Name"

<sup>&</sup>quot;Property State Abbreviation"

<sup>&</sup>quot;Property Zip Code"

- "Property Unit Description"
- "Property Unit Number"
- "Agent Name"
- "Agent Registration Number"
- "Agent Street Address"
- "Agent City Name"
- "Agent State Abbreviation"
- "Agent Zip Code"
- "Agent Unit Description"
- "Agent Unit Number"
- "Assessor's Fair Market Value"
- "Owner's Opinion of Fair Market Value"
- "Agent Phone Number"
- "Agent Email Address"

"18J430975","JANE SMITH","1234 N BLACK OAK LN","FENTON","MO",63026,"SUITE",400,"1234 N BLACK OAK LN","FENTON","MO",63026,"SUITE",400,"JACK WILLIAMS","B24594","1180 OLIVE BLVD","ST LOUIS","MO",63044,,350,200000,180000,"314-123-4567","JWILLIAMS@ACME.COM"

18J430975, JANE SMITH,1234 N BLACK OAK LN, FENTON,MO, 63026,SUITE,400,1234 N BLACK OAK LN, FENTON,MO, 63026, , ,JACK WILLIAMS,B000727,1180 OLIVE BLVD,ST. LOUIS,MO,63044,SUITE,350,200000,180000,314-123-4567,JWILLIAMS@ACME.COM

# **BOE Bulk Filer Pre-Assigned Appointment Notice**

The BOE has recognized you as meeting our criteria as a bulk filer. According to our records you or your organization appeals multiple properties each year.

Based on that we have estimated the number of days it will take to complete bulk appeals and pre-assigned your time slots.

If you will have significantly more or less appeals, or any of your contact information needs to be changed please contact us as soon as possible.

NAME1: BOBBY, RICKY

**ADDR1:** BY THE BIG OAK TREE

ADDR2: SHADY LANE

AgentCode A00001

PHONE 314-615-5144

Email JCRAVEN@STLOUISCO.COM

FIRM1 GIT R DONE ENTERPRISES LLC

DATE: Day: Table Number RES: COM:

**8/30/2013 ALL DAY 8-5** COM F T6 3000 2000

Totals Slots: 1

Scheduling will be done based on the Firm/Attorney and not solely on Agent Code. If you have a scheduling conflict we will work with you to reassign your slots based on availability and cancellations. This will be done on a first come first served basis.