



# Sheila L. Palmer

## Platte County Collector of Revenue

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### Procedure To Be Followed To Protest Taxes

Reference: Missouri Revised Statutes, Chapter 139, payment of Current Taxes

- I. Every owner of real property or tangible personal property shall have the right to appeal from the local boards of equalization to the state tax commission under rules prescribed by the state tax commission, within the time prescribed or thirty days following the final action of the local board, whichever date later occurs, concerning all questions and disputes involving the assessment against such property, the correct valuation placed on such property, or the method or formula used in determining the valuation of such property.

If owner files appeal with state commission, he may notify the collector of such appeal and may file in circuit court of the county in which the collector maintains his office a notification of such appeal and the proceedings pending in such county are to be stayed until the proceedings before the commission are finalized.

- II. Taxpayer desiring to pay current taxes under protest and to avail himself of benefits under RSMo.139.031 permitting such action, is to file his statement of protest and the grounds on which it is based with the collector at the time of paying such taxes and within 90 days thereafter, must commence an action against the collector in the circuit court of the county in which the collector maintains his office.

If taxpayer fails to commence an action in circuit court for recovery of protested taxes within the time prescribed, such protest shall become null and void and the collector must then disburse to the proper districts the impounded taxes.

- III. After reading the above, if you have followed the proper procedures please fill out the attached form and mail or bring it to the collector's office with a check covering the full amount of taxes and the tax statement. A validated receipt will be mailed to you.

NOTICE OF PROTEST OF \_\_\_\_\_ TAXES

DATE \_\_\_\_\_

TO: Sheila L. Palmer, Platte County Collector

I, \_\_\_\_\_, residing at  
\_\_\_\_\_ in \_\_\_\_\_, Mo.,

in accordance with RSMo. 139.031, do hereby serve notice that I am protesting payment of my \_\_\_\_\_ (year) Platte County taxes:

Parcel ID # \_\_\_\_\_ Amount \_\_\_\_\_

Parcel ID # \_\_\_\_\_ Amount \_\_\_\_\_

Account Number \_\_\_\_\_ Amount \_\_\_\_\_

My protest of the above taxes is based on the following grounds:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that if I do not commence an action against the Collector in Circuit Court in Platte county within ninety (90) days from the above date, said Collector will disburse the funds to the proper districts.

\_\_\_\_\_

OR

My appeal is before the State Tax Commission.

\_\_\_\_\_

Signed \_\_\_\_\_

\_\_\_\_\_

List other pertinent information below or on the back of this sheet.