



## PROCEDURES FOR PETITION FOR EXEMPTION

The St. Louis County Board of Equalization (the Board) has developed specific forms and procedures for requesting exemption from property taxes. The Petition For Exemption form must be completely filled out and filed with all required supporting documents before the Board will consider the petition. The Board will only consider documents that are in its file at the time of the hearing regarding the Petition (see below). *Electronic* filing of documents facilitates the review process.

Upon receipt of the completed petition and accompanying documents, the Assessor's staff will review the property to confirm the activities of the organization and the use of the property. Based on its findings, the Assessor's staff will submit a recommendation to the Board.

The Board will then hold a hearing to consider all information regarding the petition and determine whether the use of the property qualifies for exemption as stated in RSMo 137.100. The petitioner will be notified of the date, time and location of the hearing and may attend to provide oral testimony.

Note: Until the Board determine otherwise, the property in question will remain "taxable". Taxes should be paid under protest to avoid interest, penalties, &/or sale of the property resulting from unpaid property tax. And, if the property is determined to be tax exempt, this will facilitate refund of tax paid. Contact the office of the Collector of Revenue regarding procedure to pay tax under protest. Questions regarding the petition, may be directed to the Board of Equalization office at (314) 615-7195 or at [boe.stlouisco.com](http://boe.stlouisco.com)\_\_\_\_\_.

Saint Louis  
**COUNTY**

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**BOARD OF EQUALIZATION**

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