



PROCEDURES FOR PETITION FOR EXEMPTION

The St. Louis County Board of Equalization (BOE) has developed specific forms and procedures for requesting exemption from property taxes. The Petition for Exemption form must be filled out and filed with all required supporting documents before the BOE will consider the petition. *Electronic filing* of documents facilitates the review process. The required notary page must be notarized by the end of the tax year being requested for exemption and all documents emailed to boe@stlouiscountymo.gov for the BOE to consider them.

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. Once the review is complete, the Assessor's staff will forward the petition and all supporting documents along with a recommendation to the BOE.

The BOE 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. It is the burden of the property owner to demonstrate that the personal or real property for which exemption is sought qualifies for exemption under all applicable law.

Note: Until the BOE determines otherwise, the property in question will remain "taxable". Taxes should be paid under protest prior to the date due to avoid interest, penalties, and/or sale of the property resulting from unpaid property tax. And, if the property is determined to be tax exempt, this may facilitate refund of tax paid. Contact the Collector of Revenue at collector@stlouiscountymo.gov regarding the procedure to pay tax under protest.

Questions regarding the petition, may be directed to the BOE office at (314) 615-7195 or boe@stlouiscountymo.gov.

Board of Equalization



FREQUENTLY ASKED QUESTIONS

What determines whether property is eligible for exemption?

In summary:

1. Is the property actually and regularly used exclusively for purposes purely charitable (or religious or educational)?
2. Is the property owned and operated on a not-for-profit basis?
3. Is the dominant use of the property for the benefit of an indefinite number of persons and does directly or indirectly benefit society generally?

The property must be in use for charitable, religious, or educational purposes on January 1 of the tax year for which exemption is sought.

Which property type should I select on the petition?

Real Estate

Personal Property

Land Only

- Select “Real Estate” if you wish for the building, land, etc. to be exempt
- Select “Personal Property” if you wish for the equipment your organization uses (like vehicles, computers, etc.) to be exempt.
- Select “Land Only” if you are filing on vacant land (no buildings or other improvements)
- If you wish for both the building/land, and equipment, to be exempt, you need to fill out one petition for the real estate, and a separate petition for the personal property

Can I submit one petition for multiple real estate locators or personal property accounts?

You must submit a separate petition for each real estate locator and/or personal property account you are filing on.

Board of Equalization



I thought my organization was exempt. Why did I receive a tax bill?

Changing the name of your organization, or moving from one property to another, may result in the exemption being removed.

The property I am filing on is under renovation or construction. What should I do?

Document the status and the expected progress related to January 1 of the year for which you are filing for exemption.

Do I need to include all the supporting documents listed on the petition?

Yes. If you do not have any of the documents (items 1-10f) listed on page 4 of the petition, you need to explain why you do not possess the document. The St. Louis County Assessor's office, and the BOE, use all these documents during the exemption process.

If you do not include all the supporting documents, and an explanation for any missing documents, the BOE will send you a letter notifying you of which documents are missing. You have 60 days from the date of the letter to send the BOE the missing documents. If the missing documents are not submitted within 60 days of the date of the letter, the BOE will not process the petition, and not consider the exemption on the property. If that is the case, a new petition must be filed in order to apply for exemption.

You can mail missing documents to:
Attn: St. Louis County Board of Equalization
41 South Central Avenue
Clayton, MO 63105

You can email missing documents to boe@stlouiscountymo.gov.

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