

## Missouri's Two-Year Assessment Cycle is Here – Should You Appeal?

This year every taxpayer in the State of Missouri will receive a Notice of Change of Assessment reflecting any increase in the assessed value of real or personal property owned by the taxpayer on January 1<sup>st</sup> of this year. The deadline for filing an appeal of such an assessment is May 14, 2007 for real or personal property located in the City of St. Louis and June 18, 2007 for real or personal property located in St. Louis County, St. Charles County, Jefferson County and most other jurisdictions in Missouri.

Gallop, Johnson and Neuman assists its corporate clients with tax issues of all shapes and sizes. The appellate process for assessments may sometimes present difficult decisions and bureaucratic barriers that are better addressed with the assistance of counsel.

If your business receives an increased assessment for its real or personal property and needs to file an appeal in any of the above jurisdictions, please contact Thomas Campbell ([tjcampbell@gjn.com](mailto:tjcampbell@gjn.com)) as soon as possible.