

## Value Change Notices - Frequently Asked Questions

### [Why does Christian County reassess real property every two years?](#)

The Assessor is required by Missouri law to place the reassessed value of the real estate on the tax rolls as of January 1 of each odd-numbered year.

### [Why would an owner receive a Value Change Notice?](#)

If the assessed value of a property has increased, Missouri law requires the owner to be notified by the Assessor. Property values may change for many different reasons, including increasing selling prices in the market since the last reassessment; new construction or other improvements to the property; assigning of a new parcel number due to a split or combination; going from partial assessment to full assessment; and many other reasons.

### [Does every Christian County property owner receive a Value Change Notice?](#)

No. Only the owners of properties whose assessed value has increased will receive notice.

### [When do these notices go out?](#)

Value change Notices are usually mailed before May each year.

### [How are property values determined? What is the process?](#)

The Assessor's appraisal staff and analyst gather all available information from the real estate market. The information would include current construction costs and market sales that have occurred in the most recent two years. The data is carefully analyzed and subjected to statistical studies. By using a Computer Assisted Mass Appraisal (CAMA) System, values are calculated for the improvements on the property. Land values are also analyzed based on recent market sales. The total value of the land and improvements is placed on the tax roll.

### [How does an increase in my assessed value affect the amount of my tax bill?](#)

The amount of taxes depends on the tax levy. The assessor is only responsible for placing a value on the property. The amount of tax dollars is determined by multiplying the assessed value by the tax levy for the district in which the property is located and dividing the answer by 100. It is possible for the assessed value to remain unchanged but, due to a tax levy increase, the tax amount could increase.

### [Who sets the tax levy used to calculate my taxes?](#)

Each taxing entity in the tax district where the property is located. The County Clerk collects this information and calculates the total tax levy for the district. Taxing entities include school districts, fire districts, cities, counties, the State of Missouri, and many others.

### [What can I do if I disagree with the amount my property has been valued at?](#)

The first step is an informal conversation or hearing with one of the appraisers to answer questions the property owner may have. As indicated in the Value Change Notice, there will be dedicated phone lines for this purpose on weekdays from April 30th through June 19 between 8:30 a.m. and 4 p.m. During these dates, you may reach us at 417-582-4310 for questions regarding all property types. Phone lines are busy during this time, especially early in the week. Your patience is appreciated as we attempt to help all callers.

### [What can I do if I still don't agree with the value on my property?](#)

You may schedule an appointment to appeal before the local Board of Equalization through the County Clerk's Office at 417-582-4340. If necessary, the next step in the appeal process would be appealing to the Missouri State Tax Commission. The pertinent information about the appeal process can be found on the reverse side of the Value Change Notice. You may also contact the Tax Commission at 573-751-2414 or at [stc.mo.gov](http://stc.mo.gov).

### [How can I calculate my 2024 property tax bill?](#)

The 2024 tax levies will not be final until September, but you can see examples of how to estimate your property tax [here](#). (link back to Calculating Estimated Property Taxes)