



STATE TAX COMMISSION OF MISSOURI

Thomas Bruce Nottle et al.,)
) Appeal No. 21-89507, 21-89515
) through 21-89516, 21-89518 through
) 21-89525
)
 Complainant(s),)
)
 v.)
)
)
 SUSAN CHAPMAN, ASSESSOR,)
 TANEY, COUNTY, MISSOURI,)
)
)
 Respondent.)

DECISION AND ORDER

Thomas Nottle; Everett Investments, LLC; KJF Enterprises, LLC; Moncado Home Construction, LLC; 5 Point Realty Group, LLC; BVH Investments, LLC; and Werner Heritage, LLC (Complainants) appeal the Taney County Board of Equalization’s (BOE) decisions finding the subject properties are classified as commercial properties. Complainants claim the properties are misclassified and propose the properties are residential properties. The BOE’s decisions are affirmed.¹

¹ Complainants timely filed a complaint for review of assessment. The State Tax Commission (STC) has authority to hear and decide Complainant's appeal. Mo. Const. art. X, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

Everett Investments, LLC, and 5 Point Realty Group, LLC, appeal the BOE's decisions finding the subject properties' true value in money (TVM) on January 1, 2021², were \$62,287 residential; \$34,968 commercial; \$137,620 commercial; \$61,842 residential; and \$34,718 commercial. Everett Investments, LLC, and 5 Point Realty Group, LLC, claim the properties are overvalued. Everett Investments, LLC, and 5 Point Realty Group, LLC, did not produce substantial and persuasive evidence establishing overvaluation. The BOE's decision regarding valuation for Everett Investments, LLC and 5 Point Realty Group, LLC is affirmed.

The parties waived their opportunity for an evidentiary hearing and agreed to submit the appeals on the record.³ Complainant, represented by counsel, Timothy Davis, and Respondent, represented by counsel, Travis Elliot, each submitted their respective evidence for appeal on the record.⁴

FINDINGS OF FACT

1. Stipulated Facts Submitted by the Parties.

² Missouri operates on a two-year reassessment cycle for valuing real property. *See* Section 137.115.1. Absent new construction or improvements to a parcel of real property, the assessment as of January 1 of the odd year remains the assessment as of January 1 of the following even year. *Id.*

³ Section 138.431.5 provides the "hearing officer, after affording the parties reasonable opportunity for fair hearing, shall issue a decision and order affirming, modifying, or reversing the determination of the BOE, and correcting any assessment which is unlawful, unfair, improper, arbitrary, or capricious."

⁴ These appeals are hereby transferred to the undersigned hearing officer pursuant to Section 138.431.5 for decision and order.

Architecturally, each of the properties is built in the style of a single-family home except the Nottle property (Appeal No. 21-89507), which is one unit in a multi-unit condominium building, and one property owned by Moncado Home Construction (Appeal No. 21-89519), which is a duplex. Each of the properties include: a kitchen; living room or rooms; several bedrooms; and at least two bathrooms. Some of the properties also include a small fridge and sink in the den/recreation room. In each of the properties, the bedrooms are just bedrooms; they do not have kitchen or cooking facilities in the bedrooms. The properties are available for rent for periods of less than 30 days. Nothing prohibits any of the homes from being rented for a period longer than 30 days but renting the properties for more than 30 days would be unusual. The properties are available to be rented throughout the year, except for a few days when the owners of the properties stay at the properties.

In 2019, Appeal No. 21-89507, the property owned by Thomas Nottle, was rented for a total of 189 nights as a short-term rental. In 2021, the property was rented for approximately the same number of nights as a short-term rental.

In 2020, Appeal No. 21-89515, the property owned by Everett Investments, LLC, was available for rent a total of 250 nights and was rented approximately 150 nights as a short-term rental. In 2021, the property was rented for approximately the same number of nights as a short-term rental.

In 2020, Appeal No. 21-89516, the property owned by Everett Investments, LLC, was available for rent a total of 250 nights and was rented approximately 150 nights as a

short-term rental. In 2021, the property was rented for approximately the same number of nights as a short-term rental.

In 2019, Appeal No. 21-89518, the property owned by KJF Enterprises, LLC was rented for a total of 154 nights as a short-term rental. In 2021, the property was rented for approximately the same number of nights as a short-term rental.

In 2020, Appeal No. 21-89519, the property owned by Moncado Home Construction, LLC, was available for rent for 223 nights as a short-term rental. In 2021, the property was rented for approximately the same number of nights as a short-term rental. In 2020, Appeal No. 21-89520, the property owned by Moncado Home Construction, LLC, was available for rent for 223 nights as a short-term rental. In 2021, the property was rented for approximately the same number of nights as a short-term rental.

In 2021, Appeal No. 21-89521, the property owned by 5 Point Realty Group LLC, was rented at least 150 nights as a short-term rental.

In 2020, Appeal No. 21-89522, the property owned by BVH Investments, LLC, was available for rent for 365 nights as a short-term rental and was rented a total of 135 nights. In 2021, the property was rented for approximately the same number of nights as a short-term rental.

In 2021, Appeal No. 21-89523, the property owned by BVH Investments, LLC, was rented at least 150 nights as a short-term rental.

In 2020, Appeal No. 21-89524, the property owned by BVH Investments, LLC, was available for rent for 184 nights as a short-term rental and was rented a total of 92 nights.

In 2021, the property was rented for approximately the same number of nights as a short-term rental.

In 2021, Appeal No. 21-89525, the property owned by Werner Heritage LLC, was rented at least 150 nights as a short-term rental.

The properties are not used as the primary residence for the owners of the Properties. Each property is offered for rent on some type of on-line rental platform, which may include AirBNB, VRBO, or similar websites. The rental platforms provide the rules and conditions for individuals renting the properties. The rules and conditions for renting the properties are listed on the third-party rental platforms' websites. The properties are listed for rent to one tenant group at a time, meaning that the bedrooms are not rented separately, and different areas of the house(s) are not rented separately. The owners of the properties carry their own hazard insurance and liability insurance. Typically, when a property is listed as available for rent on an internet website such as AirBNB or VRBO, the owner of the property must sign up for a range of insurance coverages through that website, including liability insurance for loss of income, property and contents, and liability. When the properties are rented, the owners do not stay at the properties. None of the properties are operated as a bed and breakfast. No merchandise is sold at any of the properties. No food, alcohol or other drinks are sold at any of the properties. Either the owners of the properties or a third-party tradesmen hired by the owners maintain the properties and the landscaping. After a tenant leaves a property, either the owner or a third-party cleaner hired by the owner will clean the property prior to the arrival of the next tenant.

In 2021, the properties owned by Everett Investments (Appeals No. 21-89515 through 21-89516) and BVH Investments (Appeals No. 21-89522 through 21-89525) obtained a business license through the City of Branson. The City of Branson and the Western Taney County Fire Protection District have both adopted the 2018 International Fire Code. The eight properties belonging to Everett Investments, KJF Enterprises, 5 Point Realty, BVH Investments and Werner Heritage are within the Branson city limits in a “High Density Residential” zoning district. Tom Nottle’s condominium unit is in a “Planned Development” zoning district in the City of Branson. Moncado Home Construction LLC’s property (19-1.0-01-000-000-004.002) is in an area zoned “NR-1, Nightly Rental Single Family Residential” by Taney County. Moncado Home Construction’s duplex unit (08-9.0-31-000-000-003.040) is inside the City of Branson in an area zoned “Mixed Use.”

2. Stipulated Exhibits.

Appeal No.	Record Card Ex #	BOE Decision Ex #	BOE Appeal Ex #	Previous Values Ex #	Impact Notice Ex #	Misc. Exhibits (Description of exhibit)
21-89507	1	2	3	4	5	6 (sales letter)
21-89515	1	2	3	4	5	6 and 7 (photos); and 8 (bus. license)
21-89516	1	2	3			6 and 7 (photos) 8 (bus. license)

21-89518	1	2	3	4	5	6 (sales letter) 7 (photo)
21-89519	1	2	3		5	6 and 7 (photos)
21-89520	1	2	3	4	5	6 (photo)
21-89521	1			4	5	6 (listing)
21-89522	1	2	3	4		6 and 7 (photos) 8 (bus. license)
21-89523	1	2		4	5	6 and 7 (photos); 8 (bus. license)
21-89524	1	2	3	4	5	6 (photo) 8 (bus. license)
21-89525	1	2	3	4	5	6 (photo)

The following table representing the exhibits of the parties was submitted by the parties in their stipulated facts. These exhibits are incorporated into the record and entered into evidence by agreement of the parties.

3. Respondent and the BOE found the values of the properties as follows:

Appeal No.	Parcel No.	Assessed Value	BOE
21-89507	18-6.0-14-004-005-052.027	\$18,720 Commercial	\$8,335 Residential \$4,679 Commercial
21-89515	18-2.0-10-003-001-003.036	\$139,870 Commercial	\$62,287 Residential \$34,968 Commercial
21-89516	18-2.0-10-003-001-003.035	\$137,620 Commercial	\$137,620 Commercial
21-89518	18-2.0-10-003-001-003.014	\$130,010 Commercial	\$57,896 Residential \$32,503 Commercial
21-89519	08-9.0-31-000-000-003.040	\$68,300 Commercial	\$68,300 Commercial
21-89520	19-1.0-01-000-000-004.002	\$96,580 Commercial	\$96,580 Commercial

21-89521	18-2.0-10-003-001-003.031	\$138,870 Commercial	\$61,842 Residential \$34,718 Commercial
21-89522	18-2.0-10-003-001-003.016	\$160,620 Commercial	\$160,620 Commercial
21-89523	18-2.0-10-003-001-003.028	\$104,990 Commercial	\$104,990 Commercial
21-89524	18-2.0-10-003-001-003.029	\$105,700 Commercial	\$105,700 Commercial
21-89525	18-2.0-10-004-001-035.038	\$161,120 Commercial	\$161,120 Commercial

4. Value. Everett Investments, LLC, and 5 Point Realty Group, LLC, claim the properties are overvalued, however, no evidence was presented regarding the overvaluation; therefore, Everett Investments, LLC and 5 Points Realty Group, LLC have failed to produce substantial and persuasive evidence establishing overvaluation and the claim is denied. The remaining complainants do not challenge the value of the properties and challenge only the classification of the properties; therefore, the TVM of the subject properties on January 1, 2021, was as determined by the BOE and set forth for all of the properties as set out in the table above.

CONCLUSIONS OF LAW

1. Jurisdiction. The STC has jurisdiction to hear this appeal and shall correct any assessment or valuation that is shown to be unlawful, unfair, improper, arbitrary, or capricious. Section 138.430.1. The hearing officer shall issue a decision and order which may affirm, modify, or reverse the determination of the BOE. Section 138.431.5. The STC may make its decision regarding the assessment or valuation of the property based

solely upon its inquiry and any evidence presented by the parties to the STC or based solely upon evidence presented by the parties to the STC. Section 138.430.2.

2. Assessment, Valuation, and Classification. Real property is assessed at set percentages of its TVM as of January first of each odd-numbered year. Section 137.115.1. Residential real property is assessed at 19% of its TVM. Section 137.115.5(1)(a). Commercial real property is assessed at 32% of its TVM. Section 137.115.5(1)(c). In this case, the relevant date for determining classification is January 1, 2021.

Under Missouri law, “residential property” is defined as:

all real property improved by a structure which is used or intended to be used for residential living by human occupants, vacant land in connection with an airport, land used as a golf course, manufactured home parks, bed and breakfast inns in which the owner resides and uses as a primary residence with six or fewer rooms for rent, and time-share units as defined in section [407.600](#), except to the extent such units are actually rented and subject to sales tax under subdivision (6) of subsection 1 of section [144.020](#), but residential property shall not include other similar facilities used primarily for transient housing. For the purposes of this section, "transient housing" means all rooms available for rent or lease for which the receipts from the rent or lease of such rooms are subject to state sales tax pursuant to subdivision (6) of subsection 1 of section [144.020](#)[.]

Section 137.016.1(1).

“Commercial property” is defined as:

all real property used directly or indirectly for any commercial, mining, industrial, manufacturing, trade, professional, business, or similar purpose, including all property centrally assessed by the state tax commission but shall not include floating docks, portions of which are separately owned and the remainder of which is designated for common ownership and in which no one person business entity owns more than five individual units. All other real property not included in the property listed in subclasses (1) and (2) of Section 4(b) of Article X of the Missouri Constitution, as such property is

defined in this section, shall be deemed to be included in the term “utility, industrial, commercial, railroad and other real property”.

Section 137.016.1(3).

Section 137.016.4 provides:

Where real property is used or held for use for more than one purpose and such uses result in different classifications, the county assessor shall allocate to each classification the percentage of the true value in money of the property devoted to each use; except that, where agricultural and horticultural property, as defined in this section, also contains a dwelling unit or units, the farm dwelling, appurtenant residential-related structures and up to five acres immediately surrounding such farm dwelling shall be residential property, as defined in this section, provided that the portion of property used or held for use as an urban and community garden shall not be residential property. This subsection shall not apply to any reliever airport.

3. Evidence. The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015). The hearing officer "may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property." Section 138.430.2. The Hearing Officer's decision regarding the assessment or valuation of the property may be based solely upon his inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties. *Id.*

4. Complainant's Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property was misclassified. *Westwood P'ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003).

The BOE's classification of the subject property is presumptively correct. *Rinehart v. Bateman*, 363 S.W.3d 357, 367 (Mo. App. W.D. 2012). "Substantial and persuasive controverting evidence is required to rebut the presumption, with the burden of proof resting on the taxpayer." *Id.* (internal quotation omitted). "Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues." *Savage v. State Tax Comm'n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (internal quotation omitted). Evidence is persuasive when it has "sufficient weight and probative value to convince the trier of fact." *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is a "party's duty to convince the fact-finder to view the facts in a way that favors that party"). "Determining whether a property's use falls within one of the subclassification definitions set forth in section 137.016.1 is an issue of fact for the STC." *Rinehart*, 363 S.W.3d at 366.

5. Complainants Did Not Prove Misclassification. In this appeal, Complainants failed to produce substantial and persuasive evidence that the subject properties should have been classified as residential. Some of the subject properties were used or held for more than one purpose. Consequently, such uses resulted in different classifications under the plain language of Section 137.016.4, and such uses and resulting classifications were in conformity with the terms of the "BOE Nightly Rental Decision" (See Appendix A, below) for similarly situated properties in Taney County. Complainants used the subject properties as income-producing properties for all or part of the year. The parties stipulated

that the properties were rented through nightly rental websites to generate income. According to the terms of the BOE's own Nightly Rental Decision, owners of multiple nightly rental properties were allowed to have one personal vacation property/income-generating nightly rental property classified as both commercial and residential while all other income-generating nightly rental properties owned by the same owner would be classified as commercial property only. Accordingly, for each property, the BOE allocated to each classification the percentage of the TVM of the property devoted to each use in accordance with the BOE's Nightly Rental Decision.

Section 137.016 does not define residential or commercial property according to zoning. The only reference to zoning in section 137.016 is in the context of determining the classification of property that is "vacant, unused, or held for future use . . . or for which a determination as to its classification cannot be made under the definitions set out in subsection 1 of this section[.]" Section 137.016.5. Section 137.016.5 provides eight factors for classifying otherwise unclassified property. Specifically, Section 137.016.5(3) provides "a zoning classification shall not be considered conclusive, if upon consideration of all factors, the zoning classification does not reflect the immediate most suitable economic use of the property." Section 137.016.5(3) therefore expressly contemplates classifications inconsistent with current zoning and relegates it to one of eight non-dispositive factors. *Bateman v. Rinehart*, 391 S.W.3d 441, 448 (Mo. banc 2013). The manner in which the properties were zoned was a non-factor in this case.

Consequently, the evidence established that the BOE's determination of classification regarding the subject properties in the instant case was not unfair, improper, and arbitrary in that the classification of the subject properties was consistent with the BOE's policy.

CONCLUSION AND ORDER

The BOE decision is affirmed. The classification of the subject properties as of January 1, 2021, was as set out in the table above.

Application for Review

A party may file with the Commission an application for review of this decision within 30 days of the mailing date set forth in the certificate of service for this decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432. The application must be in writing, and may be mailed to the State Tax Commission, P.O. Box 146, Jefferson City, MO 65102-0146, or emailed to Legal@stc.mo.gov. A copy of the application must be sent to each person listed below in the certificate of service.

Failure to state specific facts or law upon which the application for review is based will result in summary denial. Section 138.432.

Disputed Taxes

The Collector of Taney County, as well as the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of an application for review, unless said taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED April 19, 2024.
STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
Senior Hearing Officer

Appendix A

BOE NIGHTLY RENTAL DECISION

BACKGROUND

This Board of Equalization (BOE) is tasked with determining an issue which has a scope well beyond the borders of our county. Our volunteer citizen board, appointed by the county commission, acts as an independent panel to review tax appeals by Taney County citizens who take issue with the decision of the county assessor's determination as to their appraised value, or as in this circumstance, the classification of their real property.

While the recent trend of utilizing homes in residential neighborhoods for the purpose of nightly rental is happening all around the country, perhaps nowhere has the issue become more polarizing than in our small county in southern Missouri. Branson and the surrounding area have more hotel/motel rooms than many of the metropolitan areas in this country. For years these businesses have serviced the millions of tourists that stay overnight in our county, and those same businesses now face a burgeoning number of citizens and investors who utilize single-family homes and condominium units to offer nightly rental accommodations for many of those same visitors to the Branson area.

While hotels/motels have long been subject to a classification of "commercial" for real property tax purposes, single-family residences and condominiums which have been utilized for nightly rental have largely been taxed at the residential rate. The Assessor now seeks to re-classify all those properties as "commercial" and therefore subject them to the higher rate.

Under previous Assessors, most taxpayers who reported that their property was being used for nightly rental were given a "mixed-use" classification. The Assessor relied upon taxpayer self-reporting of the number of nights actually utilized for nightly rental, and that portion of the tax year was taxed at the commercial rate. Due to the reclassification to entirely "commercial", and an across the board factor increase applied to residential properties, this BOE now faces a record number of tax appeals.

Members of this board have consulted with legal counsel, assessors and BOE members from other Missouri counties, as well as the Missouri State Tax Commission in order to obtain information and various points of view on this issue. During the appeals process, we have heard from hotel owners, commercial property developers and real property investors who have multiple properties in nightly rental programs, as well as property owners who have one property which they use as a vacation home and also put the property into a nightly rental program. Various allegations have been made as to the motivations driving the proposed classification changes, but both sides to this issue can be said to have their own financial and/or political motivations, which is largely irrelevant to this Board. Good people on both sides of the issue have presented their case through their appeal, and it is the duty of this board to make a decision based on the facts presented and the law applicable to this issue.

DISCUSSION

Taney County is home to a large number of people who feel strongly that government and taxation should be minimized. The members of this Board are all long-time residents of the county and share many of the same sentiments. We all want to be free to utilize our homes and property as we see fit with minimal interference. With this said, it is the function of our Board to treat ALL the citizens of this county as fairly as we can, and to "equalize" the tax impacts

imposed on county taxpayers.

The fundamental argument in favor of the reclassifying nightly rental properties as "commercial" for tax purposes is that a home or condominium is being used to produce a profit for the owner, and is therefore not fundamentally different from a hotel or motel owner renting a room or rooms, and both are simply providing "transient" accommodations as opposed to long-term rental. This Board certainly does not view its function as to help protect hotel/motel owners from an emerging competitor, we only seek to ensure that both of these groups are treated fairly from a tax perspective.

This Board has heard from numerous property owners who offer nightly rental, and the vast majority of those have focused on the issue of zoning, arguing that their property is zoned as residential and therefore their real property tax classification should also be residential. Indeed, many of these same taxpayers have provided citations to caselaw in which courts have found that nightly rental did not qualify as a commercial use under various local ordinances and owner association restrictive covenants, and therefore did not violate those covenants or ordinances. In this line of cases the association or city was seeking to stop the owner from utilizing a home or condominium for nightly rental, but none directly address the issue of taxation of those properties. While the law certainly appears to say that nightly rental can be conducted in a property which is zoned as residential, where covenants and ordinances allow, to say this also applies to the property's classification for tax purposes would leave the tax classification to the Planning and Zoning Board or the Board of Adjustment, instead of the Assessor and the BOE.

In addition to zoning, nightly rental owners also point to the differences in the product being sold to the consumer. Although both a homeowner and a hotel owner charge a fee for overnight accommodations, the homeowner argues that no on-site amenities such as a restaurants, vending machines, etc. are provided for sale to the guest other than the home itself. Indeed, some hotels offer extensive amenities, while some do not, just as some homes have extensive amenities, while some do not. Nightly rental owners also point out that with hotels, some amenities are for sale and are subject to sales tax, while others are simply part of the nightly room rate. The Board does not find these differences as conclusive.

The most persuasive argument for a tax classification of "residential" with respect to nightly rental is that often, if not in most cases, the owner utilizes the home or condominium as a vacation home for themselves, family and friends for some portion of the year, though usually only for a short period. In such cases, this Board finds it pivotal that the nightly rental is more incidental to the actual use by the owner, family and friends. This distinction fades quickly when multiple homes and condominiums are owned by the same person, family or investment group, usually in the form of limited liability companies, and it becomes clear that the ownership is purely for the production of income.

Thus far the legislature has failed to formulate any legislation to address the issue facing this Board, although we have been informed that at least a few attempts have been made but without a result. Guidance from other states can be difficult to apply here, not only because of the relative uniqueness of our county's situation, but because their tax laws differ from Missouri. The often cited *Shipman* case from the Missouri Supreme Court dealt with a Marriot hotel property and held that the "availability" of the rooms more than half the year classified the property as commercial for tax purposes. The Board finds that case distinguishable at the very least in the case of a property purchased as a vacation home that produces nightly rental income on occasion, even if it happens to be in a rental program year-round.

DECISION

Nothing we formulate here will ever be perfect for every situation, and indeed we fully expect, due to the diversity of opinions on the issue before us, that our decision will be appealed to the State Tax Commission and perhaps ultimately to the Missouri Supreme Court. All we can do is attempt to fulfill our obligations as members of this BOE and attempt to come up with something reasonable and fair considering everything that has been presented to us over the last several weeks of tax appeals.

To clarify, our decision has no effect whatsoever on individuals or companies that own residential properties which are utilized as a residence, for long term rental (30 days or more), or a vacation home, so long as such properties are not put into a nightly rental program.

With respect to a non-resident owner of one home or condominium in Taney County which is utilized as a vacation home but is also offered for nightly rental, such home or condominium shall be taxed as 25% commercial and 75% residential. The Board perceives that this classification covers most of the nightly rental properties in the county. This "mixed use" classification eliminates the self-reporting of actual nights rented and relieves the Assessor of the practical difficulty of having enough funds to hire staff to handle all of the self-reporting of the past, so those resources can be directed toward the duties of reassessment.

With respect to owners of multiple homes or condominiums which are all utilized for nightly rental, we can find no decisive difference, other than physical appearance and structure, from that of a hotel or motel. Both are being used exclusively to generate an income from transient housing and this Board must fulfill its obligation to try and equalize similar properties.

Therefore, owners of multiple nightly rental properties may designate one property in Taney County as a vacation home to be taxed as set forth above if it is put in a rental program, but all other properties owned by the same individuals and/or business entities and utilized for nightly rental in Taney County shall be taxed as 100% commercial.

For properties designated as 100% commercial due to nightly rental, the Assessor is directed to use the commercial factor for any rate increases instead of the residential factor.

Any nightly rental property owners which received a notification of increased appraised value from the Assessor, the amount designated on the original notice shall be set as their appraised value for 2021, unless such value was appealed and further reduced by the BOE this session, and further any notification of appraised value sent to a nightly rental owners after June 15, 2021, shall be void in accordance with statute.

MOTION

With respect to a non-resident owner or owners of one home or condominium in Taney County which is utilized as a vacation home but is also offered for nightly rental, such home or condominium shall be classified as 25% commercial and

75% residential. With respect to owners of multiple homes or condominiums which are all utilized for nightly rental, such owners may designate one property in Taney County as a vacation home to be classified as set forth above, but all other properties which are utilized for nightly rental in Taney County and owned by the same individuals and/or business entities with common owners shall be classified as 100% commercial.

For properties designated as 100% commercial due to nightly rental, the Assessor is directed to use the commercial factor for any rate increases instead of the residential factor.

With respect to any nightly rental property owners which received a notification of increased appraised value from the Assessor, the amount designated on the original notice shall be set as their appraised value for 2021, unless such value was appealed and reduced by the BOE this session, and further, any notification of an increase in appraised value sent to a nightly rental owners after June 15, 2021, shall be void in accordance with statute.

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on April 19th, 2024, to:

Timothy Davis, Attorney for Complainant(s) at tim@davisbrotherslaw.com

Travis A. Elliott, Attorney for Respondent at telliott@eejfirm.com

Paige J. Parrack, Attorney for Respondent at pparrack@eejfirm.com

Stacy M. Ingle
Legal Assistant