

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, April 20, 2021

1:30 p.m.

- I. Stipulations**
  - A. Exhibit A, 1 - 16
  
- II. Dismissals**
  - A. Exhibit B, 1 - 71
  
- III. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated April 6, 2021)
  - C. Section Update
  - D. Assessor-Elect Training - Discussion
  - E. Assessor Education Requirements - Discussion
  
- IV. Legal**
  - A. Section Update
  
- V. Local Assistance**
  - A. Section Update
  - B. Business Personal Property Declarations - Discussion
  
- VI. Original Assessment**
  - A. Section Update
  - B. Staff COC Presentation – Rosella Schad and Stacey Cowan
  
- VII. Property Tax/Legislative Items**
  
- VIII. Commission Comments**
  
- IX. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)
  
- X. Open Session**
  
- XI. Adjournment**

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR  
LITIGATION MATTERS PURSUANT TO SECTION 610.021, RSMo

Exhibit A – Stipulations

| #  | Appeal Number | Name   | County    | Current Assd Value | Stipulated Assd Value | Diff   | Tax Years |
|----|---------------|--|-----------|--------------------|-----------------------|--------|-----------|
| 1  | 19-10874      | Cole MT Bridgeton MO LLC                         | St. Louis | \$35,580           | \$23,300              | 34.51% | 2019-2020 |
| 2  | 19-10875      | Cole MT Bridgeton MO LLC                         | St. Louis | \$2,677,340        | \$1,752,130           | 34.56% | 2019-2020 |
| 3  | 19-10876      | Cole MT Bridgeton MO LLC                         | St. Louis | \$1,098,340        | \$718,910             | 34.55% | 2019-2020 |
| 4  | 19-10877      | Cole MT Bridgeton MO LLC                         | St. Louis | \$505,600          | \$397,630             | 21.35% | 2019-2020 |
| 5  | 19-10878      | Cole MT Bridgeton MO LLC                         | St. Louis | \$20,450           | \$13,700              | 33.01% | 2019-2020 |
| 6  | 19-10879      | Spirit Realty Capital                            | St. Louis | \$58,590           | \$38,340              | 34.56% | 2019-2020 |
| 7  | 19-11024      | Daniel Hyatt                                     | St. Louis | \$15,730           | \$13,300              | 15.45% | 2019-2020 |
| 8  | 19-11027      | Daniel Hyatt                                     | St. Louis | \$22,800           | \$19,950              | 12.50% | 2019-2020 |
| 9  | 19-11266      | C & B Properties LLC                             | St. Louis | \$197,790          | \$179,200             | 9.40%  | 2019-2020 |
| 10 | 19-11888      | Rosemarie M Palazzolo                            | St. Louis | \$31,450           | \$27,550              | 12.40% | 2019-2020 |
| 11 | 20-10045      | Reid Trust II Et Al                              | St. Louis | \$424,860          | \$410,140             | 3.46%  | 2020      |
| 12 | 20-10362      | Abdelqader Ali Abdallah                          | St. Louis | \$320,000          | \$288,000             | 10.00% | 2020      |
| 13 | 20-10363      | Christopher Reinhardt dba Prestige Power Washing | St. Louis | \$19,230           | \$8,960               | 53.41% | 2020      |
| 14 | 20-10364      | Christopher Reinhardt dba Prestige Power Washing | St. Louis | \$15,070           | \$7,010               | 53.48% | 2020      |
| 15 | 20-10365      | Christopher Reinhardt dba Prestige Power Washing | St. Louis | \$24,160           | \$11,230              | 53.52% | 2020      |
| 16 | 20-30051      | Basie Court Redevelopment Investors, LP          | Jackson   | \$643,417          | \$570,000             | 11.41% | 2020      |

Exhibit B – Dismissals

| # | Appeal Number | Name                     | County    |
|---|---------------|--------------------------|-----------|
| 1 | 19-11121      | James M Bobelak          | St. Louis |
| 2 | 19-11362      | Emry Development Co. LLC | St. Louis |
| 3 | 19-11525      | Mercy Finance            | St. Louis |
| 4 | 19-11526      | Mercy Finance            | St. Louis |
| 5 | 19-11527      | Mercy Finance            | St. Louis |

|    |          |                                     |           |
|----|----------|-------------------------------------|-----------|
| 6  | 19-11528 | Metro Imaging LLC                   | St. Louis |
| 7  | 19-11529 | Frontenac Properties Inc.           | St. Louis |
| 8  | 19-11530 | Mercy Finance                       | St. Louis |
| 9  | 19-11531 | Mercy Finance                       | St. Louis |
| 10 | 19-11532 | Mercy Finance                       | St. Louis |
| 11 | 19-11533 | Mercy Finance                       | St. Louis |
| 12 | 19-11534 | Mercy Finance                       | St. Louis |
| 13 | 19-11535 | Mercy Finance                       | St. Louis |
| 14 | 19-11536 | Metro Imaging LLC                   | St. Louis |
| 15 | 19-11537 | Mercy Finance                       | St. Louis |
| 16 | 19-11538 | Mercy Finance                       | St. Louis |
| 17 | 19-11539 | Mercy Finance                       | St. Louis |
| 18 | 19-11540 | Mercy Finance                       | St. Louis |
| 19 | 19-11541 | Mercy Finance                       | St. Louis |
| 20 | 19-11542 | Mercy Finance                       | St. Louis |
| 21 | 19-11543 | Mercy Hospitals East<br>Communities | St. Louis |
| 22 | 19-11544 | Mercy Hospitals East<br>Communities | St. Louis |
| 23 | 19-11545 | Mercy Finance                       | St. Louis |
| 24 | 19-11546 | Mercy Finance                       | St. Louis |
| 25 | 19-11547 | Mercy Finance                       | St. Louis |
| 26 | 19-11548 | Mercy Finance                       | St. Louis |
| 27 | 19-11549 | Mercy Finance                       | St. Louis |
| 28 | 19-11550 | Mercy Finance                       | St. Louis |
| 29 | 19-11551 | Mercy Heath Service LLC             | St. Louis |
| 30 | 19-11552 | Mercy Finance                       | St. Louis |
| 31 | 19-11553 | Mercy Finance                       | St. Louis |
| 32 | 19-11554 | Mercy Finance                       | St. Louis |
| 33 | 19-11555 | Mercy Finance                       | St. Louis |
| 34 | 19-11556 | Mercy Finance                       | St. Louis |
| 35 | 19-11557 | Mercy Hospitals East<br>Communities | St. Louis |
| 36 | 19-11558 | Mercy Finance                       | St. Louis |
| 37 | 19-11559 | Mercy Finance                       | St. Louis |
| 38 | 19-11560 | Mercy Finance                       | St. Louis |
| 39 | 19-11561 | Mercy Finance                       | St. Louis |
| 40 | 19-11562 | Mercy Finance                       | St. Louis |
| 41 | 19-11563 | Mercy Finance                       | St. Louis |
| 42 | 19-11564 | Mercy Finance                       | St. Louis |
| 43 | 19-11565 | Mercy Finance                       | St. Louis |
| 44 | 19-11566 | Mercy Finance                       | St. Louis |
| 45 | 19-11567 | Mercy Finance                       | St. Louis |
| 46 | 19-11568 | Mercy Finance                       | St. Louis |

|    |          |                                     |           |
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| 47 | 19-11569 | Mercy Clinic East<br>Communities    | St. Louis |
| 48 | 19-11570 | Mercy Finance                       | St. Louis |
| 49 | 19-11571 | Mercy Finance                       | St. Louis |
| 50 | 19-11572 | Mercy Finance                       | St. Louis |
| 51 | 19-11573 | Mercy Finance                       | St. Louis |
| 52 | 19-11574 | Mercy Hospitals East<br>Communities | St. Louis |
| 53 | 19-11575 | Metro Imaging LLC                   | St. Louis |
| 54 | 19-11576 | Metro Imaging LLC                   | St. Louis |
| 55 | 19-11577 | Mercy Finance                       | St. Louis |
| 56 | 19-11578 | St. Anthony's Medical<br>Center     | St. Louis |
| 57 | 19-11579 | Mercy Health Service LLC            | St. Louis |
| 58 | 19-11580 | Mercy Finance                       | St. Louis |
| 59 | 19-11581 | Mercy Finance                       | St. Louis |
| 60 | 19-11582 | Mercy Finance                       | St. Louis |
| 61 | 19-11625 | Mercy Health East<br>Communities    | St. Louis |
| 62 | 19-11626 | St. Anthony's Medical<br>Center     | St. Louis |
| 63 | 19-11627 | 1001 Kirkwood LLC                   | St. Louis |
| 64 | 19-11628 | 1001 Kirkwood LLC                   | St. Louis |
| 65 | 19-11629 | St. Anthony's Medical<br>Center     | St. Louis |
| 66 | 19-11630 | St. Anthony's Medical<br>Center     | St. Louis |
| 67 | 20-10044 | Reid Trust II IRREV Vivos<br>Trust  | St. Louis |
| 68 | 20-10188 | DIF Sunset Place LLC                | St. Louis |
| 69 | 20-10282 | DIF Sunset Place LLC                | St. Louis |
| 70 | 20-10321 | PPM Warson LLC                      | St. Louis |
| 71 | 20-10322 | PPM Warson LLC                      | St. Louis |