

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, July 27, 2021

1:30 p.m.

- I. Applications for Review**
  - A. 19-10311 Stranghoener v. St. Louis County
  - B. 19-11512 Fleck v. St. Louis County
  - C. 19-90000 Foeller v. Texas County
  - D. 19-11512 Smith v. St. Louis County
  
- II. Stipulations**
  - A. Exhibit A., 1 – 33
  
- III. Dismissals**
  - A. Exhibit B., 1 – 27
  
- IV. Form 11**
  - A. Exhibit C., 1 – 35
  
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated July 13, 2021,  
and July 23, 2021, and Closed Meeting Minutes dated July 23, 2021)
  - C. Section Update
  
- VI. Legal**
  - A. Section Update
  - B. Request for Attorneys to Attend MoBar Virtual Annual Meeting, September 2021
  - C. Taney County BOE's announcement of classification of vacation homes and  
nightly rentals – Discussion
  
- VII. Local Assistance**
  - A. Section Update
  
- VIII. Original Assessment**
  - A. Section Update
  
- IX. Property Tax/Legislative Items**
  
- X. Commission Comments**
  
- XI. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)
  - B. Legal – Section 610.021(1)

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

**XII. Open Session**

**XIII. Adjournment**

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-14560	Barbara Tackett	St. Louis	\$31,750	\$25,270	20.41%	2019-2020
2	19-16282	Wyncrest St. Louis LP	St. Louis	\$1,195,800	\$966,000	19.22%	2019-2020
3	19-16283	Wyncrest St. Louis LP	St. Louis	\$497,460	\$401,700	19.25%	2019-2020
4	19-16284	Wyncrest St. Louis LP	St. Louis	\$948,560	\$766,020	19.24%	2019-2020
5	19-16286	Wyncrest St. Louis LP	St. Louis	\$934,910	\$755,290	19.21%	2019-2020
6	19-16288	Wyncrest St. Louis LP	St. Louis	\$706,740	\$570,890	19.22%	2019-2020
7	19-30316	Wal Mart Real Estate Business Trust	Jackson	\$4,521,120	\$4,291,840	5.07%	2019-2020
8	19-30317	William J Wade Trustee	Jackson	\$3,080,434	\$2,926,720	4.99%	2019-2020
9	19-30321	Wal Mart Real Estate Business Trust	Jackson	\$4,410,400	\$3,902,720	11.51%	2019-2020
10	20-10003	WJD Properties LLC	St. Louis	\$28,790	\$25,630	10.98%	2020
11	20-10012	U.S. Silica Company	St. Louis	\$2,446,750	\$2,141,220	12.49%	2020
12	20-10012	U.S. Silica Company	St. Louis	\$139,950	\$139,950	0.00%	2020
13	20-10012	U.S. Silica Company	St. Louis	\$18,090	\$18,090	0.00%	2020
14	20-10019	Sovran Meramac LLC	St. Louis	\$2,571,140	\$2,132,130	17.07%	2020
15	20-10190	Mopelola Ogunjobi	St. Louis	\$31,350	\$22,230	29.09%	2020
16	20-10197	WJD Properties	St. Louis	\$17,100	\$14,930	12.69%	2020
17	20-10198	WJD Properties	St. Louis	\$23,750	\$22,100	6.95%	2020
18	20-10199	WJD Properties	St. Louis	\$13,870	\$13,050	5.91%	2020
19	20-10200	WJD Properties	St. Louis	\$16,970	\$15,870	6.48%	2020
20	20-10231	Kurt A and Katherine Z Mungenast	St. Louis	\$229,980	\$218,690	4.91%	2020
21	20-10238	Vladislav Matus	St. Louis	\$13,020	\$7,220	44.55%	2020
22	20-10239	Vladislav Matus	St. Louis	\$13,110	\$7,220	44.93%	2020
23	20-10254	George Grossberg	St. Louis	\$323,000	\$294,500	8.82%	2020
24	20-10261	Frederici Jane Drue Indenture Trust	St. Louis	\$209,000	\$161,500	22.73%	2020
25	20-10271	David Gregory	St. Louis	\$43,950	\$39,500	10.13%	2020
26	20-10273	SM Holdings LLC	St. Louis	\$37,660	\$36,100	4.14%	2020
27	20-10276	Jospeh M Porcelli	St. Louis	\$82,970	\$75,350	9.18%	2020
28	20-10281	WJD Properties LLC	St. Louis	\$21,770	\$15,580	28.43%	2020
29	20-10316	McKelvey Homes LLC	St. Louis	\$41,530	\$35,150	15.36%	2020
30	20-10317	McKelvey Homes LLC	St. Louis	\$102,010	\$85,500	16.18%	2020
31	20-10318	McKelvey Homes LLC	St. Louis	\$44,540	\$15,200	65.87%	2020
32	20-30041	Christina T Davis	Jackson	\$15,090	\$10,450	30.75%	2020
33	20-30058	Robert Samay	Jackson	\$65,551	\$56,050	14.49%	2020

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	20-10201	WJD Properties	St. Louis
2	20-10234	Canterbury LLC	St. Louis
3	20-10235	Canterbury LLC	St. Louis
4	20-10236	BW Realty Group LLC	St. Louis
5	20-10237	Canterbury LLC	St. Louis
6	20-10240	Vladislav Matus	St. Louis
7	20-10243	WGST LLC	St. Louis
8	20-10244	GAP VII GB LLC	St. Louis
9	20-10245	Schuetz Properties LLC	St. Louis
10	20-10246	BFT2 Midwest Industrial LLC	St. Louis
11	20-10247	Monika Horacek	St. Louis
12	20-10248	HH LLC	St. Louis
13	20-10255	Dennis Tuchler	St. Louis
14	20-10256	GVK Group LLC	St. Louis
15	20-10257	Vladislav Matus	St. Louis
16	20-10259	THF Maplewood Outparcel Development LLC	St. Louis
17	20-10260	8500 Manchester LLC	St. Louis
18	20-10262	Curtis Property Management LLC	St. Louis
19	20-10264	Captec Net Lease Realty	St. Louis
20	20-10265	OLD STATE INVESTMENTS INC	St. Louis
21	20-10266	OLD STATE INVESTMENTS INC	St. Louis
22	20-10267	OLD STATE INVESTMENTS INC	St. Louis
23	20-10268	Triple Jay Holdings LLC	St. Louis
24	20-10269	Treecourt Holding LLC	St. Louis
25	20-10270	VANCE CENTER LLC	St. Louis
26	20-10272	David J Gregory	St. Louis
27	20-10274	SM Holdings LLC	St. Louis

Exhibit C. – Form 11s

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
1	Adair	171,394,260	11.08%	13,039,460	-0.27%	100,488,274	0.09%	23,781,182	3.07%	57,801,398	10.11%	366,504,574	23.58%
2	Atchison	29,281,224	9.87%	26,647,032	0.22%	61,170,858	-0.46%	6,396,292	91.51%	32,777,051	7.71%	156,272,457	16.32%
3	Audrain	136,042,030	0.62%	31,690,530	1.12%	60,468,990	1.78%	21,577,200	-18.67%	74,506,143	12.55%	324,284,893	2.52%
4	Barton	63,897,390	0.72%	18,840,030	-0.12%	66,780,102	-0.59%	10,905,557	2.49%	45,441,584	7.97%	205,864,663	23.30%
5	Bates	97,322,000	0.54%	23,817,190	-0.11%	30,160,628	0.80%	3,827,981	2.65%	58,231,298	12.51%	213,359,097	4.79%
6	Boone	1,973,167,020	4.92%	26,170,076	-3.30%	657,020,446	-0.35%	143,591,514	1.64%	460,103,198	7.82%	3,260,052,254	5.68%
7	Callaway	366,399,273	0.60%	24,996,072	1.60%	295,609,666	1.73%	117,986,555	15.18%	127,510,884	10.84%	932,502,450	4.47%
8	Carroll	43,747,720	-1.25%	26,003,638	-0.55%	16,945,990	-1.46%	3,190,370	-3.42%	33,270,900	6.42%	123,158,618	2.26%
9	Carter	41,733,592	7.81%	3,064,840	4.79%	18,467,770	8.72%	2,805,567	68.67%	17,086,886	10.68%	83,158,655	11.97%
10	Cass	1,263,301,718	1.13%	24,854,060	-5.14%	249,910,221	0.50%	45,373,940	10.91%	284,730,651	4.10%	1,868,170,590	4.06%
11	Chariton	47,659,650	0.08%	20,624,610	0.01%	15,436,972	3.57%	6,092,423	20.99%	41,546,430	9.19%	131,360,085	5.26%
12	Clark	41,615,250	-0.19%	18,627,810	-0.06%	14,239,730	2.09%	1,915,390	5.86%	28,541,810	10.38%	104,939,990	4.01%
13	Crawford	183,488,560	4.87%	8,257,140	4.40%	59,985,650	7.71%	15,246,753	3.73%	61,916,703	2.84%	328,894,806	6.37%
14	Dade	47,781,810	-0.39%	10,244,810	-0.23%	21,844,400	6.45%	3,304,267	12.38%	30,944,017	6.11%	114,119,304	9.83%
15	DeKalb	54,871,860	0.82%	13,841,730	0.85%	85,563,260	-1.73%	4,790,890	-2.02%	37,229,591	9.33%	196,297,331	1.82%
16	Dent	98,504,310	-0.16%	6,448,660	-0.44%	25,049,156	1.43%	4,661,337	0.13%	41,730,634	7.86%	176,394,097	2.75%
17	Franklin	1,211,587,900	9.88%	51,386,117	1.53%	406,980,135	6.34%	133,100,550	2.34%	307,839,316	10.98%	2,110,894,018	10.00%
18	Gasconade	133,238,640	7.42%	9,161,060	0.54%	37,617,410	1.68%	11,388,227	-1.46%	50,282,122	13.86%	241,687,459	7.87%
19	Gentry	35,122,550	1.98%	16,106,070	0.15%	18,901,890	1.98%	5,784,160	46.16%	26,883,851	13.26%	102,798,521	7.82%
20	Howard	58,201,450	-0.28%	14,243,720	-0.09%	11,168,018	-2.55%	2,999,616	24.39%	35,490,565	12.65%	122,103,369	5.04%
21	Laclede	209,601,370	1.17%	12,856,900	2.28%	107,949,650	5.75%	38,274,759	4.66%	95,421,901	13.67%	464,104,580	6.15%

22	Lafayette	234,730,056	0.74%	22,770,744	0.11%	48,509,755	9.81%	7,542,361	-26.42%	100,896,712	4.64%	414,449,628	2.84%
23	Lawrence	244,172,610	3.47%	22,616,710	-0.21%	87,188,690	6.49%	25,632,178	12.16%	100,720,599	12.69%	480,330,787	8.99%
24	Madison	69,673,140	2.39%	5,285,990	-0.68%	19,744,740	1.14%	6,106,008	88.60%	28,077,787	1.73%	128,887,665	5.06%
25	Mercer	18,691,985	-0.30%	17,076,732	0.04%	7,839,046	-2.76%	7,037,642	35.03%	22,078,178	3.07%	72,723,583	5.18%
26	Nodaway	135,759,540	3.98%	36,485,420	0.42%	97,154,600	2.74%	23,494,970	7.34%	65,924,607	7.98%	358,819,137	11.79%
27	Oregon	50,358,709	0.02%	8,520,721	0.73%	15,065,822	2.11%	2,518,327	6.27%	26,014,260	8.60%	102,477,839	3.31%
28	Pemiscot	58,700,930	-0.71%	23,302,125	-0.22%	31,996,787	-4.27%	9,128,453	-17.24%	39,102,542	6.11%	162,230,837	0.21%
29	Pike	96,667,710	-0.36%	20,709,960	-0.33%	44,267,070	0.56%	17,337,490	-3.28%	52,436,020	9.76%	231,418,250	4.37%
30	Polk	206,726,680	6.77%	22,340,070	6.50%	55,643,810	-4.36%	9,442,680	-9.20%	76,529,550	9.56%	370,682,790	9.16%
31	Putnam	49,918,114	5.61%	16,601,909	0.58%	8,612,615	1.69%	2,097,100	3.34%	21,633,030	6.83%	98,862,768	5.94%
32	St. Charles	7,044,378,655	9.62%	23,594,899	2.25%	1,723,824,401	-3.69%	426,579,015	3.96%	1,204,909,140	11.57%	10,423,286,110	8.78%
33	Sullivan	23,268,529	-0.55%	17,381,161	-2.08%	12,913,486	1.33%	18,830,345	40.11%	25,868,663	2.68%	98,262,184	7.02%
34	Warren	396,616,260	0.62%	16,489,993	-0.38%	85,633,408	0.41%	27,752,625	1.66%	109,763,395	15.24%	636,255,681	4.85%
35	Wright	99,215,120	9.54%	10,610,700	2.35%	39,651,096	9.61%	6,168,606	-6.21%	45,493,645	7.29%	201,139,167	9.38%