

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, August 24, 2021

1:30 p.m.

- I. Original Assessment Certification**
  - A. Document #4 (& Attachments 4A – 4D) – 2021 Certification of Centrally Assessed Private Car Companies
  - B. Document #5 (& Attachments 5A – 5C) – 2021 Amended Certification of Commercial Aircraft Owned by Others
  
- II. Stipulations**
  - A. Exhibit A., 1 – 40
  
- III. Dismissals**
  - A. Exhibit B., 1 – 6
  
- IV. Form 11A**
  - A. Exhibit C., 1 – 8
  
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated August 10, 2021, and Closed Meeting Minutes dated August 10, 2021)
  - C. Section Update
  - D. Assessors' Manual Updates
  - E. Assessor Education Discussion
  
- VI. Legal**
  - A. Section Update
  
- VII. Local Assistance**
  - A. Section Update
  - B. Personal Property Discussion – NADA
  
- VIII. Original Assessment**
  - A. Section Update
  
- IX. Property Tax/Legislative Items**
  - A. Legislative Proposals Discussion
  
- X. Commission Comments**
  - A. Budget – Certification Compensation
  
- XI. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)

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**

A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	14-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,273,150	\$628,364	50.64%	2014
2	14-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$177,470	\$77,530	56.31%	2014
3	15-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,357,160	\$598,791	55.88%	2015
4	15-86501	Union Electric Company d/b/a Ameren Missouri	Scott	\$180,620	\$75,353	58.28%	2015
5	16-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,262,920	\$600,894	52.42%	2016
6	16-86501	Union Electric Company d/b/a Ameren Missouri	Scott	\$176,120	\$74,644	57.62%	2016
7	17-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,289,890	\$594,934	53.88%	2017
8	17-86501	Union Electric Company d/b/a Ameren Missouri	Scott	\$182,800	\$71,692	60.78%	2017
9	18-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,289,890	\$598,251	53.62%	2018
10	19-10272	Fazimo Inc	St. Louis	\$1,262,180	\$971,970	22.99%	2019-2020
11	19-14310	Amerco Real Estate Company	St. Louis	\$1,747,740	\$1,440,000	17.61%	2019-2020
12	19-30275	Hallmark Cards Inc	Jackson	\$5,120,000	\$4,667,600	8.84%	2019-2020
13	19-30293	Hallmark Cards Inc	Jackson	\$208,000	\$189,630	8.83%	2019-2020
14	19-30294	Hallmark Cards Inc	Jackson	\$2,400,000	\$2,187,940	8.84%	2019-2020
15	19-30295	Hallmark Cards Inc	Jackson	\$3,680,000	\$3,354,840	8.84%	2019-2020
16	19-30296	Crown Center Redevelopment Corp	Jackson	\$6,080,000	\$5,696,000	6.32%	2019-2020
17	19-30297	Crown Center Redevelopment Corp	Jackson	\$11,840,000	\$10,400,000	12.16%	2019-2020
18	19-30301	Crown Center Redevelopment Corp	Jackson	\$5,760,000	\$5,248,000	8.89%	2019-2020
19	19-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,296,030	\$596,540	53.97%	2019
20	20-10074	Lucas Rodney J TR	St. Louis	\$26,710	\$26,180	1.98%	2020
21	20-10109	Buchheit Kent J	St. Louis	\$11,000	\$6,750	38.64%	2020
22	20-10115	Cardinal RE LLC	St. Louis	\$11,400	\$9,120	20.00%	2020
23	20-10124	McMahon Steve & Thierry Cindy H/W	St. Louis	\$104,500	\$95,380	8.73%	2020

24	20-10133	Locastro Victor J Dolores M H/W	St. Louis	\$121,260	\$108,050	10.89%	2020
25	20-10135	Rao Radhika	St. Louis	\$129,560	\$110,560	14.67%	2020
26	20-10140	Stamper Barbara D Revocable Trust The	St. Louis	\$270,750	\$244,150	9.82%	2020
27	20-10157	Martin Jerome F Diane M H/W	St. Louis	\$101,650	\$97,850	3.74%	2020
28	20-10163	Brennan James & Martha Qualified Spousal Trust The	St. Louis	\$108,300	\$104,030	3.94%	2020
29	20-10166	Clement James R Jr & Diane E H/W	St. Louis	\$115,900	\$114,380	1.31%	2020
30	20-10171	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
31	20-10172	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
32	20-10173	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
33	20-10174	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
34	20-10175	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
35	20-10176	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
36	20-10177	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
37	20-10314	Joan T Metzger Rev Trust	St. Louis	\$430,670	\$362,900	15.74%	2020
38	20-10330	Mills Boulder Springs Elite LLC	St. Louis	\$508,990	\$304,960	40.09%	2020
39	20-10368	Shella Sterling	St. Louis	\$22,900	\$2,980	86.99%	
40	20-86500 through 20-86506	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,616,720	\$746,025	53.86%	2020

B. – Dismissals

#	Appeal Number	Name	County
1	20-10131	Vander Waerdt Lois Trustee Et Al	St. Louis
2	20-10144	Adil Family Revocable Living Trust	St. Louis
3	20-10155	Wiesler Eugene P and Angela Revocable	St. Louis
4	20-10233	Canterbury LLC	St. Louis
5	20-10263	Robert Skinner	St. Louis
6	20-10275	Maurer Family Trust	St. Louis

C. – Form 11As

#	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
<b>FORM 11A</b>													
1	Atchison	29,241,134	9.71%	26,648,052	0.22%	61,775,786	-0.87%	6,671,292	99.75%	33,995,551	11.72%	158,331,815	17.85%
2	Audrain	136,041,370	0.62%	31,685,370	1.10%	60,465,750	1.78%	21,648,190	-18.40%	74,690,873	12.83%	324,531,553	2.60%
3	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%
4	Cole	774,082,420	0.08%	7,101,510	-0.14%	362,704,520	-7.61%	93,602,042	4.23%	231,704,629	14.08%	1,469,195,121	2.21%
5	Gasconade	133,251,740	7.43%	9,160,820	0.54%	37,249,730	0.68%	11,388,227	-1.46%	50,282,122	13.86%	241,332,639	7.71%
6	Nodaway	135,756,190	3.98%	36,479,230	0.40%	97,214,430	2.82%	23,540,670	7.54%	66,123,967	8.30%	359,114,487	11.88%
7	Pike	96,756,010	-0.27%	20,719,760	-0.29%	44,258,710	0.55%	17,339,240	-3.27%	52,924,560	10.78%	231,998,280	4.64%
8	Warren	397,851,663	0.94%	16,520,783	-0.19%	84,476,191	-0.97%	27,834,765	1.96%	110,778,841	16.31%	637,462,243	5.04%