

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, September 21, 2021

1:30 p.m.

- I. Original Assessment Certifications**
 - A. Document #7 (& Attachments 7A – 7C) – 2021 Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) to the Missouri Department of Revenue
 - B. Document #8 (& Attachments 8A – 8C) – 2021 Amended Certification of Commercial Aircraft Owned by Others

- II. Applications for Review**
 - A. 18-32001 and 18-32002, Bethel Area Housing, Inc., et. al. v. Clay County
 - B. 19-11176, Welker v. St. Louis County
 - C. 19-20395, Cruse v. St. Lois City

- III. Stipulations**
 - A. Exhibit A., 1 – 26

- IV. Dismissals**
 - A. Exhibit B., 1 – 6

- V. Form 11**
 - A. Exhibit C., 1 – 26

- VI. Form 11s Amended**
 - A. Exhibit D, 1 and 2

- VII. Form 11As**
 - A. Exhibit E, 1 - 10

- VIII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated
September 14, 2021)
 - C. Section Update
 - D. 2021 Holiday Luncheon

- IX. Legal**
 - A. Section Update

- X. Local Assistance**
 - A. Section Update

- XI. Original Assessment**
 - A. Section Update

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

XII. Property Tax/Legislative Items

XIII. Commission Comments

XIV. Closed Session

A. Personnel – Sections 610.021(3) and (13)

XV. Open Session

XVI. Adjournment

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10760	George Miller	St. Louis	\$37,830	\$32,020	15.36%	2019-2020
2	19-11518	The Maplewood South Dev LLC PMD FMN6	St. Louis	\$3,334,780	\$2,134,400	36.00%	2019-2020
3	19-15740	Cole Wg Country Club Hills Mo LLC	St. Louis	\$550,140	\$425,600	22.64%	2019
4	19-15740	Cole Wg Country Club Hills Mo LLC	St. Louis	\$533,280	\$408,740	23.35%	2020
5	20-10010	Fritz William and Betty HW	St. Louis	\$303,540	\$266,000	12.37%	2020
6	20-10011	Stieven Mary K General Trust	St. Louis	\$1,370,300	\$948,780	30.76%	2020
7	20-10015	Sean Hughes/Greenstar Management LLC	St. Louis	\$143,420	\$135,230	5.71%	2020
8	20-10107	Gross John C III & Gladys L H/W	St. Louis	\$95,230	\$79,210	16.82%	2020
9	20-10116	Buchheit Kent	St. Louis	\$11,120	\$9,500	14.57%	2020
10	20-10117	Collins Stan & Mary Poll H/W	St. Louis	\$71,360	\$70,430	1.30%	2020
11	20-10134	Johnson Joyce A Revocable Trust	St. Louis	\$139,250	\$132,600	4.78%	2020
12	20-10142	Davis John W TR Etal	St. Louis	\$902,500	\$808,010	10.47%	2020
13	20-10146	Limp Robert & Diane H/W	St. Louis	\$225,420	\$204,780	9.16%	2020
14	20-10150	Wallach Robert Benjamin & Pecha Yip	St. Louis	\$150,100	\$146,360	2.49%	2020
15	20-10161	Komlos Linda C Revocable Living Trust	St. Louis	\$209,000	\$199,500	4.55%	2020
16	20-10183	Katon Kevin R Revocable Living Trust	St. Louis	\$17,780	\$17,250	2.98%	2020
17	20-10187	Pourdavarani Nasrollah	St. Louis	\$33,600	\$28,800	14.29%	2020
18	20-10194	Stieven Mary K General Trust	St. Louis	Residential \$233,800	Agricultural \$860	99.63%	2020
19	20-10195	Stieven Mary K General Trust	St. Louis	Residential \$244,890	Agricultural \$1,140	99.53%	2020
20	20-10196	Terry Petrovic	St. Louis	\$79,310	\$77,410	2.40%	2020
21	20-10202	Mohamed A Sharaf	St. Louis	\$11,020	\$7,240	34.30%	2020

22	20-10204	Legacy Pharmaceutical Packaging LLC	St. Louis	\$4,175,500	\$3,731,370	10.64%	2020
23	20-10212	Weber Melva Etal J/T	St. Louis	\$36,040	\$28,500	20.92%	2020
24	20-10213	SRK Homes LLC	St. Louis	\$34,090	\$10,550	69.05%	2020
25	20-10330	Mills Boulder Springs Elite LLC	St. Louis	\$508,990	\$304,960	40.09%	2020
26	20-20003	Mitchell McAdams	St. Louis City	\$66,200	\$52,250	21.07%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-11207	Scott Bryan Silk/ PJ LLC	St. Louis
2	19-15715	Exchangeright Net Leased Portfolio 16 DST	St. Louis
3	19-15717	Exchangeright Net Leased Portfolio 16 DST	St. Louis
4	19-16285	Future Horizons, LLC	St. Louis
5	19-76500	Caruthersville Associates A Pennsylvania Partnership c/o EBL&S Property Management	Pemiscot
6	20-10193	Stieven Mary K General Trust	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
FORM 11													
1	Bollinger	77,349,270	3.56%	9,747,710	1.50%	20,026,175	4.07%	3,334,940	-8.34%	39,064,796	12.04%	149,522,891	6.73%
2	Camden	1,173,470,930	0.64%	13,236,310	0.03%	217,593,950	-0.44%	31,726,240	-9.47%	321,365,100	10.78%	1,757,392,530	2.76%
3	Clinton	186,882,444	9.69%	18,463,609	-0.18%	24,697,359	2.76%	5,461,360	36.02%	66,740,970	15.24%	302,245,742	12.12%
4	Dallas	91,863,140	0.41%	15,283,310	0.03%	26,741,930	2.68%	3,309,060	-5.82%	42,723,941	10.59%	179,921,381	4.50%
5	Daviess	63,971,377	-1.35%	22,843,036	-0.27%	13,780,321	-0.40%	4,918,437	19.45%	33,709,564	12.73%	139,222,735	5.02%
6	Dunklin	112,621,280	0.44%	29,214,440	0.07%	63,436,080	0.63%	15,861,149	4.21%	77,732,997	9.39%	298,865,946	3.14%
7	Greene	3,055,395,900	6.46%	26,056,670	13.13%	1,566,183,922	1.66%	212,877,612	-24.18%	488,222,797	-20.07%	5,348,736,901	1.55%
8	Grundy	47,112,190	0.88%	13,513,700	0.49%	14,889,864	4.69%	6,210,336	-6.01%	27,574,597	13.39%	109,300,687	4.57%
9	Harrison	39,558,420	1.14%	22,029,620	0.10%	20,831,090	-2.33%	7,838,930	0.09%	32,745,365	6.02%	123,003,425	3.14%
10	Henry	215,543,000	29.46%	19,081,480	4.08%	74,985,910	17.25%	14,906,280	9.98%	76,222,323	10.00%	400,738,993	21.94%
11	Jefferson	2,327,990,600	12.65%	9,271,900	2.61%	572,535,208	1.02%	139,334,998	2.95%	650,061,666	11.56%	3,699,194,372	10.90%
12	Macon	92,590,270	-0.72%	20,324,110	-0.57%	38,627,130	-1.88%	9,028,422	0.81%	52,967,220	1.94%	213,537,152	0.47%
13	Maries	59,210,820	0.01%	8,500,440	0.36%	16,490,990	2.10%	19,113,260	2.17%	31,102,670	13.36%	134,418,180	4.53%
14	Marion	216,118,570	10.75%	15,064,690	0.40%	106,580,390	8.82%	27,511,210	0.58%	79,828,513	10.24%	445,103,373	10.37%
15	McDonald	117,723,160	11.74%	18,651,080	9.90%	52,564,950	11.05%	49,334,124	-15.84%	52,059,263	8.03%	290,332,577	6.24%
16	Moniteau	106,343,020	5.83%	12,766,880	1.53%	27,185,155	1.47%	6,968,616	-18.39%	54,996,195	23.65%	208,259,866	10.08%
17	Monroe	55,495,130	0.02%	25,305,250	-0.53%	12,130,310	3.41%	1,926,370	-33.99%	33,132,694	3.89%	127,989,754	1.44%
18	Montgomery	92,919,270	7.88%	21,077,070	2.10%	39,544,440	4.73%	10,380,240	6.31%	39,487,086	8.55%	203,408,106	9.01%
19	Pettis	309,423,260	0.20%	26,260,070	0.04%	126,376,692	6.86%	35,993,713	-28.18%	71,078,279	-38.13%	569,132,014	-6.92%
20	Ray	175,298,870	6.86%	20,316,480	1.15%	30,917,830	5.90%	11,614,930	-2.27%	75,734,849	11.07%	313,882,959	7.84%
21	St. Francois	458,011,740	3.73%	8,243,900	-0.78%	147,174,070	2.26%	35,837,731	0.64%	151,491,624	13.63%	800,759,065	6.44%

22	Schuyler	18,809,760	0.19%	7,305,790	0.00%	62,443,257	-14.57%	2,766,800	-75.72%	15,960,811	8.24%	107,286,418	84.01%
23	Scott	205,555,740	3.23%	18,006,700	0.13%	83,566,310	-0.78%	47,886,120	2.86%	125,008,120	6.89%	480,022,990	4.00%
24	Shelby	31,791,784	-2.03%	18,435,320	-0.82%	10,633,649	1.11%	6,530,500	-6.86%	31,275,052	9.90%	98,666,305	3.08%
25	Wayne	61,551,110	-0.19%	4,368,840	2.43%	24,482,050	0.36%	11,989,251	4.48%	30,432,196	5.48%	132,823,447	2.52%
26	Worth	8,828,330	1.05%	8,193,390	-0.15%	1,915,180	6.36%	612,830	55.30%	10,068,270	5.17%	29,618,000	4.61%

Exhibit D – Form 11s Amended

#	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
FORM 11 AMENDED													
1	Pemiscot	58,700,930	-0.77%	23,302,125	-0.06%	32,020,448	-4.20%	9,218,151	-16.42%	39,102,542	6.11%	162,344,196	0.28%
2	Polk	206,726,680	6.77%	22,340,070	6.50%	55,643,810	-4.36%	9,451,680	-9.12%	76,594,170	9.65%	370,756,410	9.18%

Exhibit E – 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
FORM 11A													
1	Bollinger	77,423,290	3.43%	9,748,150	1.50%	20,023,705	4.05%	3,329,150	-8.50%	39,216,812	12.47%	149,741,107	6.88%
2	Clark	41,636,260	-0.14%	18,627,880	-0.06%	14,245,600	2.13%	1,915,390	5.86%	28,559,860	10.45%	104,984,990	4.06%
3	Dade	47,775,030	-0.39%	10,244,770	-0.23%	21,844,400	6.45%	3,304,837	12.40%	31,021,844	6.37%	114,190,881	9.90%
4	Lawrence	244,175,870	3.47%	22,615,480	-0.21%	86,879,480	6.05%	25,591,388	11.99%	101,528,149	13.59%	480,790,367	9.10%
5	Mercer	18,691,985	-0.30%	17,076,732	0.04%	7,830,420	-2.88%	7,037,642	35.03%	22,132,493	3.33%	72,769,272	5.24%
6	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%
7	Pemiscot	58,696,110	-0.78%	23,302,125	-0.06%	32,020,448	-4.20%	9,218,151	-16.42%	40,171,712	9.01%	163,408,546	0.94%
8	St. Charles	7,043,411,064	9.61%	23,595,950	2.26%	1,722,806,486	-3.75%	425,967,265	3.81%	1,223,201,364	13.26%	10,438,982,129	8.95%
9	Ste. Genevieve	197,246,700	2.53%	12,262,850	-3.62%	533,225,070	7.58%	39,133,270	2.23%	77,958,700	12.16%	859,826,590	86.16%
10	Wright	99,235,180	9.56%	10,611,040	2.35%	39,588,746	9.43%	6,180,285	-6.03%	45,632,155	7.62%	201,247,406	9.44%