

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, October 5, 2021

1:30 p.m.

- I. Applications for Review**
  - A. 19-89506, Yogijikrupa Hospitality-C, LLC v. Taney County
- II. Stipulations**
  - A. Exhibit A., 1 – 15
- III. Dismissals**
  - A. Exhibit B., 1 – 6
- IV. Form 11**
  - A. Exhibit C., 1 – 30
- V. Form 11As**
  - A. Exhibit D., 1 – 26
- VI. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated September 21, 2021, and Closed Meeting Minutes dated September 21, 2021)
  - C. Section Update
  - D. Assessor's with Expired Certification Periods
  - E. Assessor Education Certification Discussion
  - F. Assessors' Conference Questions Discussion
- VII. Legal**
  - A. Section Update
- VIII. Local Assistance**
  - A. Section Update
- IX. Original Assessment**
  - A. Section Update
- X. Property Tax/Legislative Items**
- XI. Commission Comments**
- XII. 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

**XIII. Open Session**

**XIV. Adjournment**

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	20-10206	Louis Properties LLC	St. Louis	\$11,040	\$1,600	85.51%	2020
2	20-10370	Christopher Tkach	St. Louis	\$149,570	\$120,610	19.36%	2020
3	20-10371	Green Street Edgewood Investors LLC	St. Louis	\$519,420	\$407,590	21.53%	2020
4	20-10372	Michael and Cynthia Chirstopher Joint Living Trust	St. Louis	\$231,570	\$205,200	11.39%	2020
5	20-10373	Joseph Cordell	St. Louis	\$621,550	\$570,000	8.29%	2020
6	20-10374	Time LLC	St. Louis	\$71,920	\$42,940	40.29%	2020
7	20-10376	G316Z Revocable Living Trust	St. Louis	\$127,150	\$105,260	17.22%	2020
8	20-10378	Anthony M Keough Revocable Trust	St. Louis	\$216,200	\$184,300	14.75%	2020
9	20-10379	Jay Kamps	St. Louis	\$178,140	\$159,600	10.41%	2020
10	20-10380	Kenneth McGrath	St. Louis	\$634,220	\$532,000	16.12%	2020
11	20-10381	James Ryan Steele	St. Louis	\$248,310	\$211,850	14.68%	2020
12	20-10387	Brian Shlosberg	St. Louis	\$61,750	\$43,130	30.15%	2020
13	21-10003	Daniel Cahill	St. Louis	\$261,710	\$226,100	13.61%	2021-2022
14	21-30003	Cory Crook	Jackson	\$95,000	\$88,350	7.00%	2021-2022
15	21-30004	Cody Harris	Jackson	\$65,550	\$64,600	1.45%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	20-10375	Time LLC	St. Louis
2	20-10377	Time LLC	St. Louis
3	20-10382	Time LLC	St. Louis
4	20-10383	Time LLC	St. Louis
5	21-32001	Peter Caster	Clay
6	21-32002	Fitzpatrick Properties LLC	Clay

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
<b>FORM 11</b>													
1	Andrew	159,105,720	1.81%	17,296,390	0.09%	20,524,054	1.72%	6,839,901	46.04%	67,220,575	12.47%	270,986,640	6.10%
2	Barry	272,843,146	3.19%	27,219,452	-0.82%	104,950,770	1.59%	37,906,122	-9.70%	114,434,556	6.79%	557,354,046	3.90%
3	Butler	298,611,270	4.37%	19,177,370	-0.15%	179,033,529	0.57%	32,961,009	-12.46%	102,482,849	9.36%	632,266,027	4.15%
4	Cedar	92,781,100	3.43%	11,813,571	2.25%	27,123,330	4.35%	11,241,595	1.21%	47,656,981	12.44%	190,616,577	6.95%
5	Christian	1,002,266,870	10.55%	9,103,120	-0.36%	206,184,590	2.59%	26,979,708	3.69%	241,114,684	9.98%	1,485,648,972	11.87%
6	Clay	3,339,693,510	11.34%	13,969,970	-0.98%	1,207,626,430	22.37%	285,814,774	-5.94%	667,624,365	10.75%	5,514,729,049	15.34%
7	Cooper	112,582,540	5.33%	15,494,630	1.98%	47,961,762	0.01%	10,346,235	-6.25%	52,504,766	12.06%	238,889,933	6.79%
8	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%
9	Douglas	88,950,470	8.80%	9,501,500	4.02%	21,949,938	10.68%	13,027,901	-17.15%	32,439,982	10.80%	165,869,791	8.08%
10	Hickory	74,357,290	5.07%	6,066,980	1.63%	16,240,500	6.72%	2,410,808	-2.01%	35,331,835	13.83%	134,407,413	8.93%
11	Howell	262,048,370	7.87%	11,345,750	1.09%	98,606,650	1.32%	34,285,476	0.57%	105,053,637	11.85%	511,339,883	7.66%
12	Iron	53,624,210	9.77%	3,651,920	0.04%	82,269,170	0.10%	27,509,295	-22.10%	21,001,440	13.14%	188,056,035	1.19%
13	Jackson	7,803,657,609	9.86%	13,938,069	0.40%	3,545,907,873	27.93%	672,128,388	-4.74%	1,634,163,737	15.73%	13,669,795,676	15.55%
14	Jasper	910,958,290	9.25%	27,942,830	2.30%	442,928,580	6.69%	174,210,378	2.73%	305,335,117	7.73%	1,861,375,195	8.92%
15	Johnson	363,456,770	4.57%	26,960,742	1.53%	92,961,188	4.49%	28,411,142	5.02%	127,643,305	10.26%	639,433,147	6.72%
16	Lewis	45,489,230	-0.24%	19,283,240	0.03%	27,197,589	5.58%	7,256,255	-22.21%	36,338,483	6.54%	135,564,797	2.72%
17	Linn	57,429,252	1.24%	15,544,865	0.21%	20,836,649	4.04%	11,451,727	16.38%	43,527,835	8.71%	148,790,328	4.97%
18	Miller	239,991,740	8.38%	10,114,070	-1.74%	92,267,240	4.10%	12,898,000	2.75%	93,854,158	7.12%	449,125,208	8.31%
19	Morgan	367,226,980	5.10%	24,667,240	2.28%	52,551,200	-4.23%	8,623,113	-7.25%	91,371,582	6.88%	544,440,115	5.04%
20	New Madrid	91,970,460	4.78%	36,144,910	0.56%	173,319,300	1.42%	36,988,820	-1.55%	71,116,596	8.86%	409,540,086	3.76%
21	Osage	103,858,000	10.65%	13,583,300	0.40%	27,946,750	10.89%	4,345,230	-33.08%	56,929,151	10.57%	206,662,431	8.50%
22	Perry	186,882,906	6.80%	13,679,314	0.20%	74,352,875	1.57%	27,528,100	-0.42%	80,618,642	13.69%	383,061,837	7.13%

23	Platte	1,750,543,666	11.92%	12,544,429	-13.79%	850,673,734	10.61%	177,571,796	-0.92%	353,065,518	-3.14%	3,144,399,143	10.85%
24	Ralls	93,472,120	-0.10%	15,015,310	-0.42%	48,032,440	-0.64%	46,102,350	-7.19%	43,689,469	14.42%	246,311,689	1.62%
25	Randolph	141,550,060	-0.19%	12,462,720	-0.05%	167,053,770	-2.47%	37,169,170	4.49%	70,209,974	4.88%	428,445,694	1.14%
26	Reynolds	27,543,970	-0.18%	4,504,110	0.01%	102,448,497	0.32%	16,513,126	-0.52%	18,946,361	10.39%	169,956,064	1.51%
27	Scotland	23,581,120	0.10%	18,126,520	0.02%	7,468,300	1.89%	2,541,660	61.11%	25,112,769	6.16%	76,830,369	5.58%
28	Shannon	36,729,190	-0.33%	7,392,780	1.18%	12,890,820	1.41%	1,910,820	4.98%	28,707,800	8.68%	87,631,410	3.83%
29	Vernon	111,202,570	4.76%	24,173,900	1.51%	43,473,420	1.54%	17,520,280	21.23%	68,007,645	31.97%	264,377,815	11.62%
30	St. Louis City	2,512,421,920	7.47%	3,470	0.00%	1,560,684,000	1.11%	579,728,064	-1.10%	362,999,077	-17.19%	5,015,836,531	2.96%

Exhibit D. – Form 11As

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	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	Barry	273,121,526	3.30%	27,219,422	-0.82%	104,950,770	1.59%	37,906,122	-9.70%	114,813,533	7.14%	558,011,373	4.03%
2	Barton	63,890,480	0.72%	18,844,500	-0.12%	66,753,132	-0.67%	9,873,825	-7.21%	45,769,879	8.75%	205,131,816	22.86%
3	Clinton	186,957,750	9.79%	18,494,019	0.00%	24,815,051	3.27%	5,464,930	36.11%	66,741,470	15.24%	302,473,220	12.20%
4	Crawford	183,377,380	4.81%	8,256,810	4.40%	59,843,270	7.45%	15,856,913	7.88%	64,558,627	7.23%	331,893,000	7.34%
5	Dallas	91,862,440	0.41%	15,235,370	-0.29%	26,734,560	2.65%	3,310,600	-5.78%	43,655,189	13.00%	180,798,159	5.01%
6	Dunklin	112,625,540	0.45%	29,214,440	0.07%	63,380,430	0.54%	15,866,289	4.24%	77,906,399	9.63%	298,993,098	3.18%
7	Franklin	1,210,362,496	9.77%	51,398,996	1.55%	401,448,268	4.90%	131,266,666	0.93%	310,422,238	11.91%	2,104,898,664	9.68%
8	Hickory	74,374,350	5.10%	6,066,270	1.62%	16,240,500	6.72%	2,410,808	-2.01%	35,650,075	14.85%	134,742,003	9.20%
9	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%
10	Iron	53,622,440	9.77%	3,651,920	0.04%	82,269,170	0.10%	27,509,295	-22.10%	21,001,440	13.14%	188,054,265	1.19%
11	Jefferson	2,331,823,100	12.66%	9,278,300	2.68%	569,561,108	0.40%	139,470,123	3.05%	659,550,530	13.18%	3,709,683,161	11.21%
12	Linn	57,508,615	1.42%	15,551,897	0.26%	20,817,513	3.94%	11,451,057	16.37%	43,953,248	9.77%	149,282,330	5.32%
13	Livingston	84,380,670	2.33%	15,847,720	0.20%	36,870,540	2.91%	12,843,250	-2.52%	42,958,084	9.10%	192,900,264	4.86%
14	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%
15	Maries	59,358,570	0.27%	8,502,650	0.38%	16,535,350	2.38%	19,120,490	2.21%	31,706,900	15.57%	135,223,960	5.16%
16	New Madrid	91,967,260	4.78%	36,130,410	0.52%	173,317,600	1.41%	36,988,320	-1.55%	71,128,946	8.88%	409,532,536	3.76%
17	Platte	1,746,372,512	11.65%	12,476,865	-14.26%	834,496,673	8.44%	177,571,796	-0.92%	353,065,518	-3.14%	3,123,983,364	10.13%
18	Ralls	93,472,120	-0.07%	15,015,310	-0.42%	47,933,570	-0.94%	46,124,690	-7.14%	43,905,059	14.98%	246,450,749	1.68%
19	Randolph	141,560,820	-0.30%	12,463,240	-0.05%	167,298,250	-2.33%	37,184,180	4.54%	70,651,291	5.54%	429,157,781	1.31%
20	Reynolds	27,537,040	-0.20%	4,505,510	0.04%	102,413,047	0.28%	16,513,746	-0.51%	19,072,565	11.12%	170,041,908	1.57%
21	St. Francois	458,279,310	3.75%	8,261,850	-0.57%	145,536,400	1.60%	35,862,151	0.71%	152,803,324	14.61%	800,743,035	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	Shelby	31,794,843	-2.03%	18,434,264	-0.83%	10,633,937	1.11%	6,530,100	-6.87%	31,309,292	10.02%	98,702,436	3.11%
24	Vernon	111,202,570	4.76%	24,173,900	1.51%	43,473,420	1.54%	17,520,720	21.23%	58,011,765	12.57%	254,382,375	7.40%
25	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%
26	St. Louis City	2,499,536,690	6.79%	3,470	0.00%	1,501,464,330	-3.32%	586,114,426	-0.01%	443,641,628	1.21%	5,030,760,544	3.27%