

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, October 19, 2021

1:30 p.m.

- I. Original Assessment Appeals**
  - A. 21-001 – Southwest Airlines Company Stipulation
  - B. 21-002 – United Airlines, Inc. Stipulation
  
- II. Original Assessment Certification**
  - A. Document #9 (& Attachments 9A – 9C) – 2021 Amended Certification of Commercial Aircraft Owned by Airlines
  
- III. Stipulations**
  - A. Exhibit A., 1 – 6
  
- IV. Dismissals**
  - A. Exhibit B., 1 and 2
  
- V. Form 11s**
  - A. Exhibit C., 1 – 3
  
- VI. Form 11 Amended**
  - A. Exhibit D., 1
  
- VII. Form 11As**
  - A. Exhibit E, 1 – 13
  
- VIII. Form 11As Amended**
  - A. Exhibit F., 1 and 2
  
- IX. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated  
October 5, 2021, and Closed Meeting Minutes dated October 5, 2021)
  - C. Section Update
  - D. Agricultural Productivity Hearing Notice and Invitation List
  
- X. Legal**
  - A. Section Update
  
- XI. Local Assistance**
  - A. Section Update
  
- XII. 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

**XIII. Property Tax/Legislative Items**

**XIV. Commission Comments**

**XV. Closed Session**

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

**XVI. Open Session**

**XVII. Adjournment**

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	20-79026	Sarah Hagedorn QTIP Trust	Platte	\$938,898	\$568,655 Res \$850 Ag	#VALUE!	2020
2	21-79002	Sarah Hagedorn QTIP Trust	Platte	\$630,637	\$568,655 Res \$850 Ag	#VALUE!	2021-2022
3	21-79008	Platte Valley Bank of Missouri dba Central Bank of Missouri Platte City	Platte	\$1,432,000	\$1,110,720	22.44%	2021-2022
4	21-79017	ARC TSKCYMO001 LLC	Platte	\$6,988,272	\$6,892,800	1.37%	2021-2022
5	21-79018	ARC TSKCYMO001 LLC	Platte	\$686,816	\$633,600	7.75%	2021-2022
6	21-79019	ARC TSKCYMO001 LLC	Platte	\$4,804,912	\$4,473,600	6.90%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-10388	Arch STL Property	St. Louis
2	21-62500	Ruth Wood	Jasper

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 11s</b>													
1	Cape Girardeau	702,749,520	0.40%	24,527,960	-1.27%	360,664,365	-1.04%	101,582,201	7.05%	245,527,809	11.29%	1,435,051,855	4.41%
2	Mississippi	57,287,520	-0.03%	28,418,250	0.23%	22,807,770	0.97%	7,761,310	-10.35%	51,625,185	8.11%	167,900,035	2.70%
3	St. Louis	18,372,915,610	8.39%	6,303,230	-1.72%	6,980,823,650	3.10%	1,386,762,630	-5.91%	2,483,609,171	7.14%	29,230,414,291	6.78%

Exhibit D. – Form 11 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
<b>FORM 11 AMENDED</b>													
1	Carter	41,731,172	7.80%	3,062,600	4.71%	18,494,770	8.89%	2,870,547	72.58%	17,086,886	10.68%	83,245,975	12.09%

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
<b>FORM 11As</b>													
1	Andrew	159,239,290	1.86%	17,306,770	0.17%	20,530,754	1.75%	6,898,341	47.29%	68,195,015	14.10%	272,170,170	6.56%
2	Benton	162,824,170	11.54%	16,604,460	6.85%	40,633,898	7.28%	4,143,754	-7.04%	71,111,410	15.45%	295,317,692	12.82%
3	Butler	299,160,210	4.56%	19,174,580	-0.17%	178,904,389	0.50%	33,640,932	-10.65%	103,629,158	10.59%	634,509,269	4.52%
4	Carroll	43,813,160	-1.10%	26,015,378	-0.50%	16,822,260	-2.19%	3,190,370	-3.42%	33,454,680	7.01%	123,295,848	2.37%
5	Chariton	47,977,530	0.76%	20,646,070	0.12%	15,424,032	3.48%	6,130,073	21.73%	41,705,990	9.61%	131,883,695	5.68%
6	Christian	1,002,709,050	10.61%	9,102,390	-0.37%	205,629,020	2.31%	27,072,778	4.05%	245,851,808	12.14%	1,490,365,046	12.23%
7	Cooper	112,683,935	5.42%	15,488,120	1.93%	47,775,202	-0.39%	10,371,452	-6.03%	53,551,009	14.29%	239,869,718	7.23%
8	Gentry	35,082,600	1.86%	16,101,340	0.19%	18,920,450	2.12%	5,784,310	46.16%	27,119,301	14.25%	103,008,001	8.04%
9	Harrison	39,529,910	1.05%	22,031,350	0.10%	20,831,570	-2.33%	8,052,340	2.81%	33,074,875	7.08%	123,520,045	3.57%
10	Laclede	209,586,050	1.17%	12,856,920	2.28%	107,909,750	5.71%	38,274,759	4.66%	95,937,847	14.29%	464,565,326	6.26%
11	Putnam	49,991,829	5.76%	16,576,552	0.42%	8,612,615	1.69%	2,064,730	1.74%	21,827,655	7.79%	99,073,381	6.17%
12	Scott	205,550,760	3.23%	18,006,600	0.13%	83,540,040	-0.81%	49,050,507	5.36%	127,747,680	9.23%	483,895,587	4.84%
13	Wayne	61,525,530	-0.23%	4,368,740	2.43%	24,438,890	0.18%	11,987,731	4.46%	31,271,706	8.39%	133,592,597	3.11%

Exhibit F. – Form 11As 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
<b>FORM 11As AMENDED</b>													
1	Clinton	187,818,225	10.02%	18,546,236	-0.02%	24,769,958	3.08%	5,464,930	36.11%	66,741,470	15.24%	303,340,819	12.52%
2	Howard	58,273,260	-0.34%	14,250,570	-0.11%	11,185,588	-2.39%	3,067,966	27.23%	36,029,516	14.36%	122,806,900	5.64%