

# 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 | 20-10397      | 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

| #               | 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               | 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% |