

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, November 2, 2021

1:30 p.m.

- I. Application for Review**
 - A. 19-30224, APTUIT, LLC v. Jackson County
- II. Stipulations**
 - A. Exhibit A., 1 – 9
- III. Dismissals**
 - A. Exhibit B., 1 - 8
- IV. Form 11**
 - A. Exhibit C., 1
- V. Form 11As**
 - A. Exhibit D, 1 and 2
- VI. Form 11As Amended**
 - A. Exhibit E., 1 – 3
- VII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated
October 19, 2021 and October 21, 2021, and Closed Meeting Minutes
dated October 19, 2021, and October 21, 2021)
 - C. Section Update
 - D. IAAO Membership Renewal
 - E. MSAA Invitation to MAC Brunch
 - F. MSAA Response to Assessor Education Guidelines
- VIII. Legal**
 - A. Section Update
 - B. Request to Post Senior Hearing Officer Position Notice
- IX. Local Assistance**
 - A. Section Update
- X. Original Assessment**
 - A. Section Update
- XI. Property Tax/Legislative Items**
- XII. Commission Comments**

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

XIII. Closed Session

A. Sections 610.021(3) and (13)

XIV. Open Session

XV. Adjournment

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-32011	Bethel Area Housing	Clay	\$221,980	exempt	#VALUE!	2019-2020
2	19-32012	Bethel Area Housing South	Clay	\$315,060	exempt	#VALUE!	2019-2020
3	20-10190	Mopelola Ogunjobi	St. Louis	\$31,350	\$22,230	29.09%	2020
4	20-34001	Mississippi Sand LLC/Silica Holdings Inc	Jefferson	\$3,592,000	\$1,332,000	62.92%	2020
5	21-30010	Nicole Leigh Hickok	Jackson	\$44,080	\$36,100	18.10%	2021-2022
6	21-30048	Gretchen Malone	Jackson	\$17,670	\$16,150	8.60%	2021-2022
7	21-30093	Noman Dennis Smith and Terri A Smith Revocable Living Trust	Jackson	\$136,040	\$117,420	13.66%	2021-2022
8	21-34000	Mississippi Sand LLC/Silica Holdings Inc	Jefferson	\$3,603,000	\$1,332,000	63.03%	2021
9	21-49000	Meadow View Estates	Cass	\$152,659	\$131,100	14.12%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-30330	GrainValley Investments LLC	Jackson
2	19-30331	GrainValley Investments LLC	Jackson
3	19-30335	Harve Sommers	Jackson
4	19-30336	Harve Sommers and Dynamic Investments Inc	Jackson
6	19-30337	Harve Sommers and Dynamic Investments Inc	Jackson
7	21-79000	GH14 LLC	Platte
8	21-79001	GH14 LLC	Platte

Exhibit C. – Form 11

#	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 11s													
1	Caldwell	61,312,850	5.18%	14,016,890	0.88%	11,588,330	-4.19%	3,117,720	1.90%	30,784,980	6.50%	120,820,770	5.44%

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
FORM 11As													
1	Cape Girardeau	702,680,850	0.33%	24,527,840	-1.27%	359,513,385	-1.38%	99,958,691	5.34%	248,138,809	12.47%	1,434,819,575	4.39%
2	Howell	261,966,190	7.84%	11,367,630	1.29%	98,553,640	1.26%	34,285,476	0.57%	105,053,637	11.85%	511,226,573	7.64%

Exhibit E. – 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
FORM 11As AMENDED													
1	Clinton	187,818,225	10.02%	18,546,236	-0.02%	24,769,958	3.08%	5,464,930	36.11%	67,033,870	15.75%	303,633,219	12.63%
2	Jefferson	2,334,050,900	12.68%	9,289,000	2.80%	569,529,408	0.40%	137,267,040	1.42%	669,298,083	14.86%	3,719,434,431	11.51%
3	Linn	57,508,615	1.42%	15,551,897	0.26%	20,817,513	3.94%	11,452,051	16.38%	43,958,288	9.78%	149,288,364	5.32%