

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, December 14, 2021

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 16
- II. Dismissals**
 - A. Exhibit B., 1 – 46
- III. Form 11s**
 - A. Exhibit C., 1 – 5
- IV. Form 11 Amended**
 - A. Exhibit D., 1
- V. Form 11As**
 - A. Exhibit E., 1 – 27
- VI. Form 11As Amended**
 - A. Exhibit F., 1 and 2
- VII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated
November 30, 2021, and Closed Meeting Minutes dated November 30,
2021)
 - C. Section Update
 - D. MSAA February 2022 School Request for STC
 - E. Interpretation Services Request for Appeal 21-33000
- VIII. Legal**
 - A. Section Update
 - B. Request for Payment of Attorney 2022 Annual Bar Dues
- IX. Local Assistance**
 - A. Section Update
 - B. Appraisal & Assessment Assistant Manager – Job Posting
- X. Original Assessment**
 - A. Section Update
 - B. Funding Request for 2022 Publications and Subscriptions
- 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. Legal and Personnel, Section 610.021(1), (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	19-11037	G & E Healthcare Reit Chesterfield Rehab	St. Louis	\$6,710,750	\$6,063,780	9.64%	2019-2020
2	19-20366	John Behan	St. Louis City	\$52,730	\$46,320	12.16%	2019-2020
3	20-69500	The Lockwood Group A MO Partnership	Marion	\$2,430 as Comm	\$2,620 as Res	-7.82%	2020
4	20-69501	Palmyra Associates	Marion	\$100,990	\$79,820	20.96%	2020
5	20-69502	Hannibal Manor Association I LP	Marion	\$540,040	\$457,840	15.22%	2020
6	21-30080	MattisJonesfarm LLC	Jackson	\$75,588	\$63,410	16.11%	2021
7	21-30135	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
8	21-30136	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
9	21-30137	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
10	21-30138	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
11	21-32522	Mid Rivers Mall CMBS LLC	St. Charles	\$1,495,073	\$1,376,000	7.96%	2021-2022
12	21-32526	Executive Medical Building LP	St. Charles	\$553,689	\$480,000	13.31%	2021-2020
13	21-32549	Stasi Real Estate Development LLC	St. Charles	\$321,634	\$296,000	7.97%	201-2022
14	21-32550	HWY K Properties LC	St. Charles	\$568,198	\$513,408	9.64%	2021-2022
15	21-49001	Belton Hospitality	Cass	\$1,024,000	\$896,000	12.50%	2021
16	21-79040	Morey Cade	Platte	\$247,000	\$209,000	15.38%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-11194	CE Boulevard Phase II LLC	St. Louis
2	21-30005	CTB INC	Jackson
3	21-32121	ELPF Norfleet LLC	Clay
4	21-32527	MJ Investment Properties LLC	St. Charles
4	21-32533	2705 St Peters Howell Trust	St. Charles
5	21-32536	Nightkrawlerz LLC	St. Charles
6	21-32537	Nightkrawlerz LLC	St. Charles
7	21-32538	Nightkrawlerz LLC	St. Charles
7	21-32539	Nightkrawlerz LLC	St. Charles
8	21-32540	Nightkrawlerz LLC	St. Charles
9	21-32541	Nightkrawlerz LLC	St. Charles
10	21-32542	Nightkrawlerz LLC	St. Charles
10	21-32543	Nightkrawlerz LLC	St. Charles
11	21-32544	Nightkrawlerz LLC	St. Charles
12	21-32545	Nightkrawlerz LLC	St. Charles
13	21-32546	Nightkrawlerz LLC	St. Charles
13	21-32547	Nightkrawlerz LLC	St. Charles
14	21-32548	Nightkrawlerz LLC	St. Charles
15	21-32570	Gentemann Manor II LP	St. Charles
16	21-32571	Wyndham Park LP	St. Charles
16	21-32572	Wyndham Park II LP	St. Charles
17	21-32573	Wyndham Park II LP	St. Charles
18	21-32574	Hickory Hollow of St Charles LP	St. Charles
19	21-32575	Hickory Hollow of St Charles LP	St. Charles
19	21-32576	Hickory Hollow of St Charles LP	St. Charles
20	21-32577	Hickory Hollow of St Charles LP	St. Charles
21	21-32578	Hickory Hollow of St Charles LP	St. Charles
22	21-32579	Hickory Hollow of St Charles LP	St. Charles
22	21-32580	Hickory Hollow of St Charles LP	St. Charles
23	21-32581	Hickory Hollow of St Charles LP	St. Charles
24	21-32582	Hickory Hollow of St Charles LP	St. Charles

25	21-32583	Hickory Hollow of St Charles LP	St. Charles
25	21-32584	Hickory Hollow of St Charles LP	St. Charles
26	21-32585	Hickory Hollow of St Charles LP	St. Charles
27	21-32586	Hickory Hollow of St Charles LP	St. Charles
28	21-32587	Hickory Hollow of St Charles LP	St. Charles
28	21-32588	Hickory Hollow of St Charles LP	St. Charles
29	21-32589	Hickory Hollow of St Charles LP	St. Charles
30	21-32590	Hickory Hollow of St Charles LP	St. Charles
31	21-32591	Hickory Hollow of St Charles LP	St. Charles
31	21-32592	Hickory Hollow of St Charles LP	St. Charles
32	21-32593	Hickory Hollow of St Charles LP	St. Charles
33	21-32594	Hickory Hollow of St Charles LP	St. Charles
34	21-32595	Hickory Hollow of St Charles LP	St. Charles
34	21-32596	Hickory Hollow of St Charles LP	St. Charles
35	21-32597	Hickory Hollow of St Charles LP	St. Charles
36	21-32598	Hickory Hollow of St Charles LP	St. Charles
37	21-32599	Hickory Hollow of St Charles LP	St. Charles
37	21-32600	Hickory Hollow of St Charles LP	St. Charles
38	21-32601	Hickory Hollow of St Charles LP	St. Charles
39	21-32602	Hickory Hollow of St Charles LP	St. Charles
40	21-32603	Hickory Hollow of St Charles LP	St. Charles
40	21-32604	Hickory Hollow of St Charles LP	St. Charles
41	21-32605	Hickory Hollow of St Charles LP	St. Charles

42	21-32606	Hickory Hollow of St Charles LP	St. Charles
43	21-32607	Hickory Hollow of St Charles LP	St. Charles
43	21-32608	Hickory Hollow of St Charles LP	St. Charles
44	21-32609	Hickory Hollow of St Charles LP	St. Charles
45	21-32621	SDY Trust	St. Charles
46	21-49002	Enterprise Pleasant Hill LLC	Cass
46	21-79030	Asad Zaknoon	Platte

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 11s													
1	Lincoln	604,677,470	15.53%	20,230,577	-0.29%	111,627,589	7.51%	51,718,086	-2.16%	191,681,693	17.05%	979,935,415	15.47%
2	Ozark	69,939,710	1.90%	6,295,550	-0.12%	16,538,530	-0.43%	1,498,378	-6.14%	31,563,535	13.99%	125,835,703	5.06%
3	Phelps	375,589,080	10.76%	8,717,820	-0.03%	140,884,030	-0.54%	27,958,540	-6.19%	104,495,356	9.28%	657,644,826	7.68%
4	St. Clair	57,402,800	2.79%	15,462,100	1.83%	12,980,672	5.20%	2,427,793	7.79%	40,033,383	43.24%	128,306,748	14.80%
5	Taney	572,848,804	2.48%	6,195,300	-0.33%	508,928,996	28.66%	53,525,992	-16.48%	117,847,282	11.32%	1,259,346,374	13.00%

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
FORM 11 AMENDED													
1	Jasper	910,958,290	9.25%	27,942,830	2.30%	442,928,580	6.69%	174,210,378	2.73%	305,180,647	7.68%	1,861,220,725	8.91%

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 11As													
1	Carter	41,697,839	7.60%	3,059,480	4.60%	18,299,260	7.69%	2,887,662	73.61%	17,597,447	13.99%	83,541,688	12.48%
2	Clay	3,342,699,210	11.24%	13,778,510	-2.34%	1,170,953,800	18.57%	292,036,373	-3.89%	672,776,758	11.60%	5,492,244,651	14.87%
3	DeKalb	54,848,860	0.78%	13,849,980	0.91%	85,412,720	-1.90%	4,790,890	-2.02%	38,711,842	13.68%	197,614,292	2.50%
4	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%
5	Greene	3,059,264,680	6.46%	26,059,090	13.14%	1,562,359,492	1.40%	264,016,512	-5.96%	565,863,587	-7.36%	5,477,563,361	3.99%
6	Grundy	47,139,670	0.91%	13,513,010	0.49%	14,830,234	4.26%	6,248,846	-5.42%	27,763,901	14.17%	109,495,661	4.76%
7	Henry	215,688,140	29.53%	19,089,050	4.12%	74,531,890	16.53%	14,401,986	6.26%	79,458,167	14.67%	403,169,233	22.68%
8	Jackson	7,791,986,528	9.59%	13,918,536	0.26%	3,460,463,127	24.83%	679,776,684	-3.66%	1,646,195,847	16.58%	13,592,340,722	14.90%
9	Jasper	909,829,810	9.12%	27,930,420	2.25%	442,544,880	3.28%	174,210,378	2.73%	305,323,617	7.73%	1,859,839,105	8.83%
10	Knox	20,972,140	-0.32%	17,516,810	-0.07%	8,436,560	-1.27%	3,463,239	97.92%	24,563,528	3.00%	74,952,277	4.10%
11	Lewis	45,542,070	-0.19%	19,307,410	0.16%	27,202,829	5.64%	7,249,415	-22.28%	36,456,373	6.89%	135,758,097	2.87%
12	McDonald	117,760,820	11.77%	18,708,400	10.25%	52,542,630	11.01%	49,362,916	-15.79%	53,566,879	11.16%	291,941,645	6.83%
13	Marion	217,255,550	10.50%	15,139,130	0.60%	107,589,770	8.43%	33,374,400	22.02%	82,169,952	13.47%	455,528,802	12.95%
14	Miller	239,914,830	8.30%	10,116,340	-1.70%	92,975,060	5.03%	12,912,650	2.87%	94,913,078	8.33%	450,831,958	8.72%
15	Morgan	367,219,840	5.10%	24,668,060	2.29%	52,235,320	-4.81%	8,623,613	-7.24%	92,027,522	7.65%	544,774,355	5.11%
16	Ozark	68,700,970	0.08%	6,293,850	-0.15%	16,529,700	-0.49%	1,509,668	-5.43%	31,766,005	14.72%	124,800,193	4.20%
17	Pettis	311,344,940	0.77%	26,254,420	0.03%	119,372,552	1.28%	46,051,903	-8.10%	125,027,284	8.83%	628,051,099	2.72%
18	Pulaski	326,835,095	3.38%	4,504,975	0.41%	96,217,108	1.59%	9,916,960	4.17%	91,667,106	13.26%	529,141,244	5.68%
19	Ray	175,233,300	6.82%	20,313,210	1.14%	30,905,840	5.86%	11,762,559	-1.03%	77,408,182	13.52%	315,623,091	8.44%
20	Ripley	60,991,440	5.27%	5,636,930	0.33%	18,879,310	7.11%	1,894,916	27.60%	23,485,317	12.04%	110,887,913	8.04%
21	St. Clair	57,410,000	2.80%	15,462,400	1.83%	12,982,672	5.22%	2,424,671	7.66%	31,054,383	11.11%	119,334,126	6.77%
22	Saline	161,686,490	33.79%	27,142,950	-0.11%	54,318,108	-2.70%	15,751,146	3.43%	72,090,096	12.17%	330,988,790	17.68%
23	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%
24	Shannon	36,958,750	0.30%	7,406,290	1.36%	12,956,520	1.94%	1,910,820	4.98%	28,738,000	8.80%	87,970,380	4.23%
25	Stoddard	185,542,413	6.30%	43,639,986	0.19%	76,447,927	2.12%	38,905,980	21.99%	118,385,910	8.61%	462,922,216	7.86%
26	Sullivan	23,264,869	-0.56%	17,380,791	-2.08%	12,910,016	1.31%	15,380,771	14.44%	26,053,463	3.41%	94,989,910	3.45%
27	Washington	113,376,570	2.28%	7,380,530	2.14%	20,501,900	5.05%	9,288,140	-6.67%	56,947,119	16.81%	207,494,259	7.86%

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
FORM 11As AMENDED													
1	Barton	63,899,910	0.73%	18,844,100	-0.12%	66,753,142	-0.65%	10,430,715	-1.97%	45,949,367	9.17%	205,877,234	23.31%
2	Putnam	49,991,829	5.76%	16,576,552	0.42%	8,612,615	1.69%	2,663,780	31.26%	21,827,655	7.79%	99,672,431	6.81%