

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, December 28, 2021

1:30 p.m.

- I. Agricultural Land Productivity Values for 2023-2024**
  - A. Grades 1 through 8
- II. Stipulations**
  - A. Exhibit A., 1 – 17
- III. Dismissals**
  - A. Exhibit B., 1 – 110
- IV. Form 11**
  - A. Exhibit C., 1
- V. Form 11 Amended**
  - A. Exhibit D., 1
- VI. Form 11As**
  - A. Exhibit E., 1 – 4
- VII. Form 11As Amended**
  - A. Exhibit F., 1 - 3
- VIII. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated  
December 14, 2021, and Closed Meeting Minutes dated December 14,  
2021)
  - C. Section Update
- IX. Legal**
  - A. Section Update
  - B. Request for new Senior Hearing Officer IAAO Training
- X. Local Assistance**
  - A. Section Update
- XI. Original Assessment**
  - A. Section Update
  - B. WSATA Memo Request
- XII. Property Tax/Legislative Items**
- XIII. Commission Comments**

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

**XIV. Closed Session**

A. Personnel, Section 610.021(3), and (13)

**XV. Open Session**

**XVI. Adjournment**

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-30047	Laura Rae Solis	Jackson	\$26,000	\$24,700	5.00%	2021-2022
2	21-30127	Monita Ann Ireland	Jackson	\$47,310	\$41,420	12.45%	2021
3	21-32018	North Star MHC LLC	Clay	\$1,003,960	\$959,595	4.42%	2021
4	21-79016	Aaron and Heather Chabino	Platte	\$11,400	\$1,900	83.33%	2021-2022
5	21-79054	MCI Hospitality	Platte	\$1,067,651	\$1,056,000	1.09%	2021-2022
6	21-80000	Bryan Baldwin	Pulaski	\$22,900	\$22,900	0.00%	2021
7	21-80001	Dorso Pointe LLC	Pulaski	\$28,230	\$26,820	4.99%	2021
8	21-80002	Dorso Pointe LLC	Pulaski	\$92,545	\$87,918	5.00%	2021
9	21-80003	Dorso Pointe LLC	Pulaski	\$250,481	\$237,957	5.00%	2021
10	21-80004	Dorso Pointe LLC	Pulaski	\$167,880	\$159,486	5.00%	2021
11	21-80005	Dorso Pointe LLC	Pulaski	\$135,744	\$128,956	5.00%	2021
12	21-80006	Dorso Pointe LLC	Pulaski	\$289,034	\$274,582	5.00%	2021
13	21-80007	Dorso Pointe LLC	Pulaski	\$849	\$807	4.95%	2021
14	21-80008	Dorso Pointe LLC	Pulaski	\$534,442	\$507,719	5.00%	2021
15	21-80009	Dorso Pointe LLC	Pulaski	\$110,489	\$104,964	5.00%	2021
16	21-80011	Dorso Pointe LLC	Pulaski	\$100,307	\$95,292	5.00%	2021
17	21-84000	Greg Steffen	St Francois	\$700	\$480	31.43%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-30226	Country Club Plaza JV LLC	Jackson
2	19-30236	Country Club Plaza JV LLC	Jackson
3	19-30247	Country Club Plaza JV LLC	Jackson
4	19-30249	Country Club Plaza JV LLC	Jackson
5	21-10370	Edemann Craig ET AL	St Louis
6	21-10375	Bales Holdings LLC	St Louis
7	21-10383	Diversified Portfolio Investments LLC	St Louis
8	21-10388	Diversified Portfolio Investments LLC	St Louis
9	21-10422	Hicks Jennifer M & William C W/H	St Louis
10	21-10439	Grannemann Enterprises LLC Series 2	St Louis
11	21-10477	Vattahara Johny & Buy H/W	St Louis
12	21-10498	Diversified Portfolio Investments LLC	St Louis
13	21-10514	Diversified Portfolio Investments LLC	St Louis
14	21-10524	Saturn Properties LLC	St Louis
15	21-10528	Diversified Portfolio Investments LLC	St Louis
16	21-10529	Diversified Portfolio Investments LLC	St Louis
17	21-10573	GRANNEMANN TODD & MARY H/W	St Louis
18	21-10600	OUTLAW NANCY S	St Louis
19	21-10622	SATURN PROPERTIES LC	St Louis
20	21-10686	Diversified Portfolio Investments LLC	St Louis
21	21-10693	Diversified Portfolio Investments LLC	St Louis
22	21-10719	Diversified Portfolio Investments LLC	St Louis
23	21-10721	Diversified Portfolio Investments LLC	St Louis

24	21-10729	Diversified Portfolio Investments LLC	St Louis
25	21-10755	Diversified Portfolio Investments LLC	St Louis
26	21-10756	Diversified Portfolio Investments LLC	St Louis
27	21-10771	Saturn Properties LLC	St Louis
28	21-10776	BEHLE MARK R & MELINDA K T/E	St Louis
29	21-10799	Saturn Prperties LLC	St Louis
30	21-10892	Canaday Daniel	St Louis
31	21-10902	RBC III Properties LLC	St Louis
32	21-10907	RBC III Properties LLC	St Louis
33	21-10941	Laughlin Properties LLC	St Louis
34	21-10985	Diversified Portfolio Investments LLC	St Louis
35	21-11027	Diversified Portfolio Investments LLC	St Louis
36	21-11028	Diversified Portfolio Investments LLC	St Louis
37	21-11037	Diversified Portfolio Investments LLC	St Louis
38	21-11083	Venus Properties LC	St Louis
39	21-11144	Diversified Portfolio Investments LLC	St Louis
40	21-11154	Diversified Portfolio Investments LLC	St Louis
41	21-11163	Wilson Hill Properties LLC	St Louis
42	21-11167	Saturn Properties LLC	St Louis
43	21-11236	SWANSON W L TR	St Louis
44	21-11366	Diversified Portfolio Investments LLC	St Louis
45	21-11414	RBC III Properties LLC	St Louis
46	21-11446	HABITAT ST LOUIS LLC	St Louis
47	21-11484	RBC III Properties LLC	St Louis
48	21-11495	Diversified Portfolio Investments LLC	St Louis
49	21-11564	TJ RESIDENCES LLC	St Louis
50	21-11565	TJ RESIDENCES LLC	St Louis
51	21-11610	SATURN PROPERTIES LC	St Louis
52	21-11612	RBC III Properties LLC	St Louis
53	21-11641	UTRUP EUGENE ETAL J/T	St Louis
54	21-11719	MEYER DANIEL J	St Louis

55	21-11815	GATESWORTH AVENUE LAUGHLIN PROPERTY	St Louis
56	21-11840	ANCHOR FUNDING GROUP INC	St Louis
57	21-11863	TJ RESIDENCES LLC	St Louis
58	21-11908	TAF PROPERTIES LLC	St Louis
59	21-11912	Diversified Portfolio Investments LLC	St Louis
60	21-11956	WILSON HILL PROPERTIES LLC	St Louis
61	21-12064	IVERSON JESSICA	St Louis
62	21-12123	IVERSON FARMS LLC	St Louis
63	21-12191	Diversified Portfolio Investments LLC	St Louis
64	21-12194	Diversified Portfolio Investments LLC	St Louis
65	21-12220	SATURN PROPERTIES LC	St Louis
66	21-12251	NEWBY STREET LAUGHLIN PROPERTY LLC	St Louis
67	21-12276	MOK SHERMAN SIU KEI & TONG GRACE WAH	St Louis
68	21-12295	Diversified Portfolio Investments LLC	St Louis
69	21-12476	RBC III Properties LLC	St Louis
70	21-12477	NO CO RESIDENCES LLC	St Louis
71	21-12480	RBC III Properties LLC	St Louis
72	21-12502	LOFTUS DAMIAN J ETAL	St Louis
73	21-12617	MOSS MICHAEL D	St Louis
74	21-12637	TJ RESIDENCES LLC	St Louis
75	21-12683	T Holdings LLC	St Louis
76	21-12894	MOK SHERMANN SIU KEI & TONG GRACE WAH	St Louis
77	21-13056	JOHNSON GREGORY R & MARY W H/W	St Louis
78	21-13077	SANGER STEFANIE E	St Louis
79	21-13123	HAMBENE JOHN P& TRIMBLESHEILA K H/W	St Louis
80	21-13170	SERENITY HOMES LLC	St Louis
81	21-13172	SERENITY HOMES LLC	St Louis
82	21-13174	SERENITY HOMES LLC	St Louis

83	21-13175	BROOKHILL DEVELOPMENT L L C	St Louis
84	21-13176	BROOKHILL DEVELOPMENT L L C	St Louis
85	21-13177	BROOKHILL DEVELOPMENT L L C	St Louis
86	21-13178	BURCH CYNTHIA A	St Louis
87	21-13231	HU HONGZHEN & GAO NA H/W	St Louis
88	21-13270	WALBRANDT AARON & KELLY H/W	St Louis
89	21-13294	VARMA CHINTALAPATI R & SREELATHA C	St Louis
90	21-13379	ALIOTO SAMUEL J & KATHRYN A H/W	St Louis
91	21-13434	SCHERPING DENNIS & THELMA FAMILY TRUST	St Louis
92	21-13487	OSHEROW RUTHELLEN TRUSTEE	St Louis
93	21-13619	AUGE PAULETTE REVOCABLE TRUST	St Louis
94	21-13979	BRYNE MADELEINE W TR ETAL	St Louis
95	21-13980	PELLIGREEN CHRISTOPHER W & JOANNA	St Louis
96	21-13996	JOHNSON JOINT REVOCABLE TRUST THE	St Louis
97	21-14118	GILLAM WILLIAM A JEAN M H/W	St Louis
98	21-14299	LEDBETTER SALLY	St Louis
99	21-14344	CACCAMO THOMAS III & CHRISTINA H/W	St Louis
100	21-14372	XIN MEIFEN & LI JIANYONG H/W	St Louis
101	21-15160	ODONNELL THOMAS P & LINDA M REVOCABLE	St Louis
102	21-15508	KIEFER MARK A TRUSTEE	St Louis
103	21-16469	PRC Investments LC	St. Louis
104	21-30119	Stephanie Blaylock	Jackson

105	21-32112	North Oak Marketplace 07 A LLC	Clay
106	21-32507	THF Wentzville Two Development LLC	St. Charles
107	21-32508	LILA Inc	St. Charles
108	21-32517	Wells Lloyd H and Well Castaneda Adrianna M Gift Trusts	St. Charles
109	21-71500	John Luetkemeyer	Moniteau
110	21-79013	Village Cooperative of Northland	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
<b>FORM 11</b>													
1	Holt	29,827,370	-0.02%	20,373,390	-0.18%	20,652,909	1.72%	4,406,650	7.68%	32,329,179	5.38%	107,589,498	3.87%

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	Perry	186,882,906	6.80%	13,680,046	0.21%	74,352,775	1.57%	27,528,100	-0.42%	80,618,642	13.69%	383,062,469	7.13%

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	Caldwell	61,308,660	5.17%	14,012,320	0.85%	11,611,740	-3.98%	3,117,720	1.90%	30,786,500	6.51%	120,836,940	5.45%
2	Johnson	363,716,363	4.65%	26,949,711	1.49%	91,751,012	3.10%	29,378,933	8.60%	130,808,541	12.99%	642,604,560	7.25%
3	Osage	103,858,000	10.21%	13,583,300	-0.13%	27,946,750	0.63%	4,345,230	-33.08%	56,929,151	10.57%	206,662,431	8.50%
4	Perry	186,886,280	6.81%	13,680,181	0.21%	74,352,967	1.57%	27,551,120	-0.33%	80,874,734	14.05%	383,345,282	7.21%

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%	67,033,870	15.75%	303,633,219	12.63%
2	Madison	69,673,140	2.39%	5,281,590	-0.76%	19,747,010	1.15%	3,626,908	12.02%	30,560,987	10.73%	128,889,635	5.06%
3	St. Clair	57,410,000	2.80%	15,462,445	1.83%	12,982,672	5.22%	2,424,671	7.66%	31,054,383	11.11%	119,334,171	10.86%