

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, January 11, 2022

1:30 p.m.

- I. Application for Review**
 - A. 19-32026, VSUJ Liberty LLC v. Clay County
- II. Stipulations**
 - A. Exhibit A., 1 – 80
- III. Dismissals**
 - A. Exhibit B., 1 – 7
- IV. Form 11**
 - A. Exhibit C., 1
- V. Form 11s Amended**
 - A. Exhibit D., 1 and 2
- VI. Form 11As**
 - A. Exhibit E., 1 – 16
- VII. Form 11As Amended**
 - A. Exhibit F., 1 – 10
- VIII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated
December 28, 2021, and Closed Meeting Minutes dated December 28,
2021)
 - C. Section Update
- IX. Legal**
 - A. Section Update
- X. Local Assistance**
 - A. Section Update
- XI. Original Assessment**
 - A. Section Update
- 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 – Sections 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	21-20082	Briar Meads SPV XVII LLC	St Louis City	\$7,068,608	\$5,040,000	28.70%	2021
2	21-30006	Tierra FAA LLC	Jackson	\$4,160,000	\$3,936,000	5.38%	2021
3	21-30011	Larry Flansburg	Jackson	\$83,200	\$58,240	30.00%	2021
4	21-30054	Amir Hemaya	Jackson	\$98,800	\$89,870	9.04%	2021
5	21-30105	Luther and Sharon Brown	Jackson	\$59,660	\$54,150	9.24%	2021
6	21-30114	Hasan Qureini	Jackson	\$83,601	\$62,700	25.00%	2021
7	21-32030	Hunt Midwest Real Estate Development	Clay	\$306,750	\$103,140	66.38%	2021-2022
8	21-32031	Hunt Midwest Real Estate Development	Clay	\$0	\$38,980	#DIV/0!	2021-2022
9	21-32032	Hunt Midwest Real Estate Development	Clay	\$168,030	\$113,730	32.32%	2021-2022
10	21-32033	Hunt Midwest Real Estate Development	Clay	\$148,160	\$100,290	32.31%	2021-2022
11	21-32034	Hunt Midwest Real Estate Development	Clay	\$1,120,000	\$758,140	32.31%	2021-2022
12	21-32035	Hunt Midwest Real Estate Development	Clay	\$7,650	\$2,590	66.14%	2021-2022
13	21-32036	Hunt Midwest Real Estate Development	Clay	\$1,760,000	\$938,660	46.67%	2021-2022
14	21-32037	Hunt Midwest Real Estate Development	Clay	\$1,532,800	\$1,496,320	2.38%	2021-2022
15	21-32038	Hunt Midwest Real Estate Development	Clay	\$213,380	\$32,000	85.00%	2021-2022
16	21-32039	Hunt Midwest Real Estate Development	Clay	\$960,000	\$937,150	2.38%	2021-2022
17	21-32040	Hunt Midwest Real Estate Development	Clay	\$576,000	\$389,920	32.31%	2021-2022
18	21-32041	Hunt Midwest Real Estate Development	Clay	\$3,741,280	\$1,286,690	65.61%	2021-2022
19	21-32042	Hunt Midwest Real Estate Development	Clay	\$101,220	\$34,500	65.92%	2021-2022
20	21-32043	Hunt Midwest Real Estate Development	Clay	\$15,710	\$5,340	66.01%	2021-2022
21	21-32044	Hunt Midwest Real Estate Development	Clay	\$240,000	\$81,790	65.92%	2021-2022
22	21-32045	Hunt Midwest Real Estate Development	Clay	\$25,500	\$8,700	65.88%	2021-2022

23	21-32046	Hunt Midwest Real Estate Development	Clay	\$167,740	\$113,570	32.29%	2021-2022
24	21-32047	Hunt Midwest Real Estate Development	Clay	\$66,300	\$35,360	46.67%	2021-2022
25	21-32048	Hunt Midwest Real Estate Development	Clay	\$198,240	\$105,730	46.67%	2021-2022
26	21-32049	Hunt Midwest Real Estate Development	Clay	\$536,640	\$286,210	46.67%	2021-2022
27	21-32050	Hunt Midwest Real Estate Development	Clay	\$486,400	\$324,930	33.20%	2021-2022
28	21-32051	Hunt Midwest Real Estate Development	Clay	\$377,600	\$128,670	65.92%	2021-2022
29	21-32052	Hunt Midwest Real Estate Development	Clay	\$710,400	\$378,880	46.67%	2021-2022
30	21-32053	Hunt Midwest Real Estate Development	Clay	\$1,122,400	\$382,430	65.93%	2021-2022
31	21-32054	Hunt Midwest Real Estate Development	Clay	\$240,000	\$128,000	46.67%	2021-2022
32	21-32055	Hunt Midwest Real Estate Development	Clay	\$117,920	\$62,880	46.68%	2021-2022
33	21-32056	Hunt Midwest Real Estate Development	Clay	\$107,200	\$36,510	65.94%	2021-2022
34	21-32057	Hunt Midwest Real Estate Development	Clay	\$307,550	\$164,030	46.67%	2021-2022
35	21-32058	Hunt Midwest Real Estate Development	Clay	\$2,767,970	\$1,873,700	32.31%	2021-2022
36	21-32059	Hunt Midwest Real Estate Development	Clay	\$34,940	\$11,900	65.94%	2021-2022
37	21-32060	Hunt Midwest Real Estate Development	Clay	\$235,810	\$125,760	46.67%	2021-2022
38	21-32061	Hunt Midwest Real Estate Development	Clay	\$184,800	\$125,090	32.31%	2021-2022
39	21-32062	Hunt Midwest Real Estate Development	Clay	\$747,420	\$505,950	32.31%	2021-2022
40	21-32063	Hunt Midwest Real Estate Development	Clay	\$256,000	\$173,280	32.31%	2021-2022
41	21-32064	Hunt Midwest Real Estate Development	Clay	\$90,620	\$61,340	32.31%	2021-2022
42	21-32065	Hunt Midwest Real Estate Development	Clay	\$2,432,000	\$0	100.00%	2021-2022
43	21-32066	Hunt Midwest Real Estate Development	Clay	\$2,210	\$0	100.00%	2021-2022
44	21-32067	Hunt Midwest Real Estate Development	Clay	\$2,110	\$0	100.00%	2021-2022

45	21-32068	Hunt Midwest Real Estate Development	Clay	\$290,780	\$126,660	56.44%	2021-2022
46	21-32069	Hunt Midwest Real Estate Development	Clay	\$655,010	\$275,070	58.01%	2021-2022
47	21-32070	Hunt Midwest Real Estate Development	Clay	\$622,020	\$648,700	-4.29%	2021-2022
48	21-32071	Hunt Midwest Real Estate Development	Clay	\$52,380	\$17,860	65.90%	2021-2022
49	21-32072	Hunt Midwest Real Estate Development	Clay	\$2,166,820	\$1,330,300	38.61%	2021-2022
50	21-32073	Hunt Midwest Real Estate Development	Clay	\$33,250	\$22,500	32.33%	2021-2022
51	21-32074	Hunt Midwest Real Estate Development	Clay	\$188,800	\$127,810	32.30%	2021-2022
52	21-32075	Hunt Midwest Real Estate Development	Clay	\$209,600	\$141,890	32.30%	2021-2022
53	21-32076	Hunt Midwest Real Estate Development	Clay	\$28,800	\$19,490	32.33%	2021-2022
54	21-32077	Hunt Midwest Real Estate Development	Clay	\$328,000	\$222,020	32.31%	2021-2022
55	21-32078	Hunt Midwest Real Estate Development	Clay	\$1,931,260	\$1,029,980	46.67%	2021-2022
56	21-32079	Hunt Midwest Real Estate Development	Clay	\$3,081,340	\$3,008,000	2.38%	2021-2022
57	21-32080	Hunt Midwest Real Estate Development	Clay	\$345,600	\$337,380	2.38%	2021-2022
58	21-32081	Hunt Midwest Real Estate Development	Clay	\$1,272,800	\$861,600	32.31%	2021-2022
59	21-32082	Hunt Midwest Real Estate Development	Clay	\$1,200,000	\$812,320	32.31%	2021-2022
60	21-32083	Hunt Midwest Real Estate Development	Clay	\$701,660	\$374,240	46.66%	2021-2022
61	21-32084	Hunt Midwest Real Estate Development	Clay	\$700,990	\$235,710	66.37%	2021-2022
62	21-32085	Hunt Midwest Real Estate Development	Clay	\$261,280	\$139,360	46.66%	2021-2022
63	21-32086	Hunt Midwest Real Estate Development	Clay	\$48,000	\$25,600	46.67%	2021-2022
64	21-32087	Hunt Midwest Real Estate Development	Clay	\$167,550	\$89,380	46.65%	2021-2022
65	21-32088	Hunt Midwest Real Estate Development	Clay	\$106,850	\$56,990	46.66%	2021-2022
66	21-32094	Hunt Midwest Real Estate Development	Clay	\$2,999,230	\$1,021,950	65.93%	2021-2022

67	21-32095	Hunt Midwest Real Estate Development	Clay	\$1,600,000	\$545,180	65.93%	2021-2022
68	21-32096	Hunt Midwest Real Estate Development	Clay	\$497,600	\$336,830	32.31%	2021-2022
69	21-32097	Hunt Midwest Real Estate Development	Clay	\$530,400	\$359,040	32.31%	2021-2022
70	21-32098	Hunt Midwest Real Estate Development	Clay	\$884,000	\$598,400	32.31%	2021-2022
71	21-32099	Hunt Midwest Real Estate Development	Clay	\$898,780	\$608,420	32.31%	2021-2022
72	21-32100	Hunt Midwest Real Estate Development	Clay	\$999,300	\$676,450	32.31%	2021-2022
73	21-32101	Hunt Midwest Real Estate Development	Clay	\$1,036,610	\$701,700	32.31%	2021-2022
74	21-32102	Hunt Midwest Real Estate Development	Clay	\$715,200	\$484,130	32.31%	2021-2022
75	21-32103	Hunt Midwest Real Estate Development	Clay	\$987,010	\$668,130	32.31%	2021-2022
76	21-32104	Hunt Midwest Real Estate Development	Clay	\$1,002,240	\$341,150	65.96%	2021-2022
77	21-32105	Hunt Midwest Real Estate Development	Clay	\$1,600,000	\$1,083,070	32.31%	2021-2022
78	21-32106	Hunt Midwest Real Estate Development	Clay	\$1,659,460	\$565,440	65.93%	2021-2022
79	21-32107	Hunt Midwest Real Estate Development	Clay	\$892,640	\$304,160	65.93%	2021-2022
80	21-32122	Hunt Midwest Real Estate Development	Clay	\$19,200	\$6,530	65.99%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	21-30063	AL Rubaie and Joseph LLC	Jackson
2	21-32523	N H I Partnership A Missouri General Partnership	St Charles
3	21-32524	Dominion Hospitality LLC	St Charles
4	21-32551	Dominion Hospitality LLC	St Charles
5	21-32611	West Inns Resort Motel LLC	St Charles
6	21-34009	Stanley Saniewski	Jefferson
7	21-92500	Christopher Ward	Webster

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 11													
1	Webster	267,553,190	8.80%	17,749,372	5.43%	84,112,330	9.73%	885,450	-94.80%	97,505,482	9.92%	467,805,824	7.19%

Exhibit D. – Form 11s 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 11s AMENDED													
1	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%	2,483,803,421	7.15%	29,230,608,541	6.78%
2	Texas	140,878,360	6.09%	15,925,490	-0.25%	37,471,934	-3.30%	7,181,281	-21.24%	63,802,009	9.80%	265,259,074	6.87%

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	Boone	1,972,826,851	4.90%	26,170,066	-3.30%	656,056,551	-0.49%	143,529,579	1.59%	490,049,870	14.83%	3,288,632,917	6.61%
2	Callaway	366,742,200	0.53%	24,654,261	0.21%	294,817,430	0.99%	121,789,998	18.90%	135,547,018	17.82%	943,550,907	5.71%
3	Cedar	92,781,100	3.43%	11,813,571	2.25%	27,123,330	4.35%	11,279,105	1.55%	47,818,424	12.82%	190,815,530	7.06%
4	Holt	29,830,100	-0.01%	20,093,320	-0.19%	21,401,129	1.75%	4,406,750	7.69%	32,858,806	7.11%	108,590,105	4.83%
5	Lincoln	605,079,476	15.55%	20,226,377	-0.31%	111,572,245	7.46%	51,722,566	-2.16%	192,800,843	17.74%	981,401,507	15.64%
6	Macon	94,788,080	1.19%	20,493,590	0.33%	40,967,890	5.95%	8,689,555	-2.97%	56,541,708	8.82%	221,480,823	4.21%
7	Mississippi	57,306,690	0.00%	28,416,110	1.20%	22,805,690	0.96%	7,761,310	-10.35%	51,635,845	8.14%	167,925,645	2.72%
8	Moniteau	106,343,020	5.83%	12,766,880	1.53%	27,185,155	1.47%	7,982,336	-6.51%	50,578,158	13.72%	204,855,549	8.28%
9	Monroe	55,514,530	0.05%	25,307,770	-0.52%	12,122,570	3.34%	1,926,370	-33.99%	33,759,647	5.86%	128,630,887	1.95%
10	Montgomery	92,909,540	7.86%	21,076,920	2.10%	39,526,740	4.68%	10,380,240	6.31%	40,591,413	11.59%	204,484,853	9.58%
11	Newton	426,846,840	7.16%	47,424,960	-3.42%	180,995,260	0.50%	60,728,164	1.68%	180,321,199	15.03%	896,316,423	7.61%
12	Phelps	375,543,120	10.68%	8,721,040	-0.01%	140,579,120	-0.76%	27,970,320	-6.15%	106,306,354	11.17%	659,119,954	7.92%
13	St. Louis	18,248,607,110	7.70%	5,976,630	-6.81%	6,471,883,670	-4.65%	1,382,034,430	-6.23%	2,483,414,831	7.14%	28,591,916,671	4.44%
14	Taney	612,203,547	9.63%	5,830,363	-6.23%	422,257,760	6.33%	67,356,254	5.10%	124,205,647	17.33%	1,231,853,571	10.53%
15	Texas	141,049,630	6.22%	15,926,450	-0.24%	37,471,934	-3.30%	7,191,411	-21.13%	64,220,073	10.52%	265,859,498	7.12%
16	Webster	267,624,900	8.83%	17,751,142	5.44%	83,975,710	9.55%	16,272,574	-4.37%	97,505,482	9.92%	483,129,808	10.70%

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	Carroll	43,808,950	-1.11%	26,015,138	-0.50%	16,822,260	-2.19%	3,130,710	-5.23%	35,150,750	12.43%	124,927,808	3.73%
2	Cole	774,636,420	0.09%	7,101,270	-0.14%	362,748,220	-6.47%	95,530,352	6.37%	238,852,801	17.60%	1,478,869,063	2.89%
3	DeKalb	54,848,860	0.78%	13,849,980	0.91%	85,412,720	-1.90%	4,901,190	0.24%	38,601,542	13.36%	197,614,292	2.50%
4	Greene	3,062,284,130	6.46%	26,043,850	13.07%	1,560,829,902	1.30%	284,421,950	1.31%	752,240,117	23.16%	5,685,819,949	7.95%
5	Jasper	909,829,810	9.12%	27,930,420	2.25%	442,544,880	3.28%	174,210,378	2.73%	305,192,147	7.68%	1,859,707,635	8.82%
6	Platte	1,756,602,754	11.77%	12,458,457	-14.40%	818,615,165	6.31%	182,785,455	1.99%	376,216,951	3.22%	3,146,678,782	10.93%
7	Ripley	60,924,510	5.15%	5,637,350	0.34%	18,543,340	5.15%	1,843,116	24.11%	24,030,131	14.64%	110,978,447	8.13%
8	St. Charles	7,043,411,064	9.61%	23,595,950	2.26%	1,722,806,486	-3.75%	425,967,265	3.81%	1,223,201,364	13.26%	10,438,982,129	8.95%
9	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%
10	St. Louis City	2,458,286,450	5.01%	3,470	0.00%	1,498,057,200	-3.54%	595,612,827	1.61%	460,858,946	5.14%	5,012,818,893	2.90%