

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, June 28, 2022

1:30 p.m.

- I. Original Assessment Certifications**
 - A. Attachment 1 – 2022 Certification of Centrally Assessed Railroad and Utility Companies 06-28-2022

- II. Memos of Understanding**
 - A. Lawrence County – Residential
 - B. Lawrence County – Commercial
 - C. Osage County – Residential
 - D. Stoddard County – Residential

- III. Stipulations**
 - A. Exhibit A., 1 – 31

- IV. Dismissals**
 - A. Exhibit B., 1 – 13

- V. Form 11s**
 - A. Exhibit C., 1 and 2

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated
June 14, 2022)
 - C. Section Update

- VII. Legal**
 - A. Section Update

- VIII. Local Assistance**
 - A. Section Update
 - B. Letters of Concern – Residential Letters for Barry, Lincoln, Moniteau, and Polk
 - C. IAAO Solar Webinar Request
 - D. Missouri Mappers Conference Request

- IX. Original Assessment**
 - A. Section Update

- X. Property Tax/Legislative Items**

- XI. Commission Comments**

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

XII. Closed Session

A. Personnel – Sections 610.021(3) and (13)

XIII. Open Session

XIV. Adjournment

Exhibit A. Stipulations

| # | Appeal Number | Name | County | Current Assd Value | Stipulated Assd Value | Diff | Tax Years |
|----|---------------|--|----------------|--------------------|-----------------------|--------|-----------|
| 1 | 21-16361 | Omalley Dena and Kevin TE | St. Louis | \$162,870 | \$157,470 | 3.32% | 2021-2022 |
| 2 | 21-16679 | CAMP SOCO INVESTORS LLC | St. Louis | \$9,500 | \$800 | 91.58% | 2021-2022 |
| 3 | 21-16680 | CAMP SOCO INVESTORS LLC | St. Louis | \$19,510 | \$180 | 99.08% | 2021-2022 |
| 4 | 21-16748 | Barbara Silver | St. Louis | \$73,040 | \$70,210 | 3.87% | 2021-2022 |
| 5 | 21-16753 | Jean Serafin | St. Louis | \$280,820 | \$260,740 | 7.15% | 2021-2022 |
| 6 | 21-16758 | Gary Muck | St. Louis | \$82,610 | \$78,830 | 4.58% | 2021-2022 |
| 7 | 21-16772 | Anthony M Cohen | St. Louis | \$126,790 | \$116,220 | 8.34% | 2021-2022 |
| 8 | 21-16773 | Joshua Reichman | St. Louis | \$318,970 | \$281,700 | 11.68% | 2021-2022 |
| 9 | 21-16783 | Mark Mottaz | St. Louis | \$228,720 | \$195,890 | 14.35% | 2021-2022 |
| 10 | 21-16789 | William Scortino | St. Louis | \$197,130 | \$174,120 | 11.67% | 2021-2022 |
| 11 | 21-16791 | David Beaman | St. Louis | \$159,940 | \$152,340 | 4.75% | 2021-2022 |
| 12 | 21-16792 | Fred Meyland Smith | St. Louis | \$179,570 | \$156,850 | 12.65% | 2021-2022 |
| 13 | 21-16796 | Steven Schlensinger Revocable Trust | St. Louis | \$176,700 | \$167,350 | 5.29% | 2021-2022 |
| 14 | 21-16797 | Alvin Butler | St. Louis | \$655,500 | \$646,000 | 1.45% | 2021-2022 |
| 15 | 21-16798 | Patricia Saenger | St. Louis | \$278,880 | \$228,000 | 18.24% | 2021-2022 |
| 16 | 21-16800 | Weiss Family Qualified Spousal Joint Trust | St. Louis | \$243,120 | \$225,510 | 7.24% | 2021-2022 |
| 17 | 21-16804 | Ruth Hughes | St. Louis | \$43,700 | \$40,850 | 6.52% | 2021-2022 |
| 18 | 21-16808 | 443 East Argonne LLC | St. Louis | \$290,020 | \$267,540 | 7.75% | 2021-2022 |
| 19 | 21-16810 | Paul Martinex Robiolio | St. Louis | \$156,750 | \$142,580 | 9.04% | 2021-2022 |
| 20 | 21-16812 | Charles Finke | St. Louis | \$33,800 | \$30,670 | 9.26% | 2021-2022 |
| 21 | 21-16816 | Marijan Matijasec | St. Louis | \$47,500 | \$43,800 | 7.79% | 2021-2022 |
| 22 | 21-16827 | Western Continental Investments LLC | St. Louis | \$142,120 | \$117,040 | 17.65% | 2021-2022 |
| 23 | 21-17770 | TPS St Louis East LLC | St. Louis | \$2,961,700 | \$2,016,000 | 31.93% | 2021-2022 |
| 24 | 21-17771 | TPS St Louis East LLC | St. Louis | \$1,472,930 | \$1,344,000 | 8.75% | 2021-2022 |
| 25 | 21-18236 | Gc Net Lease Investors LLC co Griffin C | St. Louis | \$6,478,050 | \$5,760,000 | 11.08% | 2021-2022 |
| 26 | 21-30041 | RSS Realty LLC | Jackson | \$1,166,400 | \$1,057,710 | 9.32% | 2021-2022 |
| 27 | 21-30044 | Amirica Investments LLC | Jackson | \$89,920 | \$85,760 | 4.63% | 2021-2022 |
| 28 | 21-30045 | Red Dot Storage 172 LLC | Jackson | \$1,047,040 | \$928,000 | 11.37% | 2021-2022 |
| 29 | 21-30128 | PAV LLC | Jackson | \$245,458 | \$184,000 | 25.04% | 2021-2022 |
| 30 | 21-47506 | ARV Group LLC | Cape Girardeau | \$1,418,344 | \$483,200 | 65.93% | 2021-2022 |
| 31 | 21-89534 | Branson Entertainment Center Branson LLC | Taney | \$5,561,270 | \$1,985,110 | 64.30% | 2021-2022 |

Exhibit B. Dismissals

| # | Appeal Number | Name | County |
|----|---------------|---------------------------------------|-------------------|
| 1 | 21-110663 | 301 Sovereign Court Associates A Ptnp | St. Louis |
| 2 | 21-15909 | Carole Teubner | St. Louis |
| 3 | 21-20009 | IKEA Property Inc | City of St. Louis |
| 4 | 21-30203 | Quincy Building LLC | Jackson |
| 5 | 21-30204 | Asendas Reit US 1 LLC | Jackson |
| 6 | 21-32010 | Genesis Health Clubs of Liberty LLC | Clay |
| 7 | 21-32011 | Genesis Health Clubs of Liberty LLC | Clay |
| 8 | 21-32109 | Gladstone Investors LLC | Clay |
| 9 | 21-32110 | Gladstone Investors LLC | Clay |
| 10 | 21-32126 | HyVee Inc | Clay |
| 11 | 21-32127 | HyVee Inc | Clay |
| 12 | 21-32133 | MN Plaza Properties | Clay |
| 13 | 21-32763 | Global Hospitality LLC | St. Charles |

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 |
| 1 | Carroll | 44,302,720 | -0.13% | 26,174,008 | -0.06% | 21,448,899 | 0.06% | 7,645,370 | 144.21% | 40,586,850 | 15.47% | 140,157,847 | 12.19% |
| 2 | Jefferson | 2,379,085,900 | 0.95% | 9,345,900 | 0.61% | 583,180,350 | 0.44% | 147,798,055 | 7.67% | 730,119,458 | 9.09% | 3,849,529,663 | 3.50% |