

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, July 26, 2022

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 51

- II. Dismissals**
 - A. Exhibit B., 1 – 95

- III. Form 11s**
 - A. Exhibit C., 1 – 31

- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meeting of the State Tax Commission of Missouri dated July 12, 2022, and Closed Meeting Minutes dated July 12, 2022)
 - C. Section Update
 - D. MSAA September School Attendance Request for McGinnis

- V. Legal**
 - A. Section Update
 - B. Request for Legal Section Attendance at Missouri Bar Annual Meeting

- VI. Local Assistance**
 - A. Section Update

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

- VIII. Property Tax/Legislative Items**

- IX. Commission Comments**

- X. Closed Session**
 - A. Personnel – Sections 610.021(3) and (13)

- XI. Open Session**

- XII. Adjournment**

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

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-110444	Rockrimmon Investment Co II LLC	St. Louis	\$23,330	\$10,450	55.21%	2021-2022
2	21-11855	Missouri Affordable Housing LLC	St. Louis	\$6,350	\$5,700	10.24%	2021-2022
3	21-11858	Grantian Llc	St. Louis	\$8,550	\$7,600	11.11%	2021-2022
4	21-11860	Hoog Enterprise LLC	St. Louis	\$6,100	\$5,700	6.56%	2021-2022
5	21-11864	Mitchell Homes Inc	St. Louis	\$8,610	\$7,870	8.59%	2021-2022
6	21-11869	Mitchell Homes Inc	St. Louis	\$7,890	\$7,030	10.90%	2021-2022
7	21-11871	Allied Capital LLC	St. Louis	\$6,040	\$5,230	13.41%	2021-2022
8	21-11872	Allied Capital Llc	St. Louis	\$6,670	\$5,890	11.69%	2021-2022
9	21-12281	Bain Micheal S	St. Louis	\$8,130	\$7,790	4.18%	2021-2022
10	21-12452	RJG Services Inc	St. Louis	\$7,110	\$6,460	9.14%	2021-2022
11	21-12468	DKM Properties LLC	St. Louis	\$7,600	\$6,840	10.00%	2021-2022
12	21-12491	Mona Investments LLC	St. Louis	\$14,060	\$13,490	4.05%	2021-2022
13	21-12805	RKCC2KV LLC	St. Louis	\$37,960	\$36,780	3.11%	2021-2022
14	21-12807	Demetre Frances George HH TRS	St. Louis	\$61,120	\$59,110	3.29%	2021-2022
15	21-12823	Mirly Todd A and Ksenia A HW	St. Louis	\$75,810	\$74,010	2.37%	2021-2022
16	21-12835	Tammineni Dasakumar and Konuri Sireesha	St. Louis	\$44,690	\$42,160	5.66%	2021-2022
17	21-12841	Keller Nancy N Revocable Trust	St. Louis	\$92,780	\$90,290	2.68%	2021-2022
18	21-12847	SandS LLC	St. Louis	\$15,560	\$15,120	2.83%	2021-2022
19	21-13110	Krause Maria C Trustee	St. Louis	\$87,780	\$84,490	3.75%	2021-2022
20	21-13137	Hentschell Mark S Revocable Trust	St. Louis	\$131,100	\$121,600	7.25%	2021-2022
21	21-13157	Yoon Jaeyoung and Khristine TE JT	St. Louis	\$139,880	\$135,850	2.88%	2021-2022

22	21-14539	Heinlein Richard P and Theresa P HW	St. Louis	\$132,720	\$126,390	4.77%	2021-2022
23	21-14542	MCL Properties LLC	St. Louis	\$29,700	\$28,540	3.91%	2021-2022
24	21-14553	Hepburn Michael V and Sharon K HW	St. Louis	\$75,090	\$73,130	2.61%	2021-2022
25	21-14560	Helmsing Mary Alice and Robert E HH Trust	St. Louis	\$70,510	\$67,890	3.72%	2021-2022
26	21-14566	Safi Malaz Souheir HW	St. Louis	\$345,970	\$337,250	2.52%	2021-2022
27	21-14579	Sethi Surjit S Revocable Trust	St. Louis	\$229,030	\$218,500	4.60%	2021-2022
28	21-14588	Biangardi Matthias and Marianne HW	St. Louis	\$62,150	\$59,510	4.25%	2021-2022
29	21-15311	Chuffo Frank P and Patricia HW	St. Louis	\$74,540	\$71,250	4.41%	2021-2022
30	21-15324	Basler John D Beth A Joint Revocable	St. Louis	\$64,470	\$63,650	1.27%	2021-2022
31	21-15329	Jansberg Thomas and Friedmann Catherine HW	St. Louis	\$111,150	\$109,250	1.71%	2021-2022
32	21-15332	Pieper Phyllis E Living Trust Indenture	St. Louis	\$125,630	\$123,500	1.70%	2021-2022
33	21-15335	Snyder Robert B Joyce J	St. Louis	\$115,770	\$104,650	9.61%	2021-2022
34	21-15337	Jeffrey Thomas II and Buehrle Jeffrey	St. Louis	\$94,700	\$92,760	2.05%	2021-2022
35	21-15342	Bobnar William B Living Trust	St. Louis	\$135,470	\$131,480	2.95%	2021-2022
36	21-15353	Cassidy Family Revocable Trust	St. Louis	\$58,520	\$53,960	7.79%	2021-2022
37	21-15412	Hagedorn Jarrel P Patricia L HW Trust	St. Louis	\$69,600	\$68,020	2.27%	2021-2022
38	21-15425	Hammelman Thomas Linda L Trustees	St. Louis	\$129,600	\$121,980	5.88%	2021-2022
39	21-15426	Leiendecker Gary Josephine Qualified	St. Louis	\$124,680	\$120,900	3.03%	2021-2022
40	21-15427	Grindler Gerald Murphy Kathy Living	St. Louis	\$131,820	\$129,790	1.54%	2021-2022

41	21-15435	Cook Danny M and Mary L Revocable Trust	St. Louis	\$132,220	\$127,680	3.43%	2021-2022
42	21-17772	Fenton Commons 16 LLC	St. Louis	\$2,284,610	\$2,192,000	4.05%	2021-2022
43	21-17773	CH Retail Fund I and St Louis Plaza Shops LLC	St. Louis	\$1,531,550	\$1,418,720	7.37%	2021-2022
44	21-30109	Clayton Financial Corp	Jackson	\$11,328,000	\$10,400,000	8.19%	2021-2022
45	21-79057	Amabassador Building LLC	Platte	\$6,400,000	\$5,363,200	16.20%	2021-2022
46	21-110403	Alexa Williams	St. Louis	\$152,210	\$118,750	21.98%	2021-2022
47	21-15910	Andrew G Leahy	St. Louis	\$33,250	\$30,400	8.57%	2021-2022
48	21-15919	Charles Edward Fleming	St. Louis	\$102,030	\$91,050	10.76%	2021-2022
49	21-16691	Steve and Nicole Vehige	St. Louis	\$129,140	\$124,700	3.44%	2021-2022
50	21-32504	Veehu and Puran Luthra	St. Charles	\$85,200	\$82,650	2.99%	2021-2022
51	21-32556	Daniel and Deborah Sweeney	St. Charles	\$43,700	\$38,000	13.04%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10976	10355 RENFREW LLC	St. Louis
2	21-11628	BHT L L C	St. Louis
3	21-11665	BHT LLC	St. Louis
4	21-12405	DOUBLE K PROPERTIES INC	St. Louis
5	21-12445	Second Patch LLC	St. Louis
6	21-12456	BHT LLC	St. Louis
7	21-12629	SECOND CHANCE PROPERTY LLC	St. Louis
8	21-12911	JOREN HOLDINGS L L C	St. Louis
9	21-12928	STL ROUND 2 REAL ESTATE B L L C	St. Louis
10	21-13028	WHITE ELEANOR IRREVOCABLE FAMILY TRUST	St. Louis
11	21-13458	SHACHAM CHAIM	St. Louis
12	21-13690	JARRELL MICHAEL C MARY E HW	St. Louis
13	21-13878	1422 SENSYBIL PROPERTIES LLC	St. Louis
14	21-13950	EATON RYAN	St. Louis
15	21-14033	KICZENSKI LIVING TRUST THE	St. Louis
16	21-14482	WORLEY TIMOTHYCLARK	St. Louis
17	21-14516	Constantine, Roftiel and Liane	St. Louis
18	21-14627	KNOX GARRETT and CARI HW	St. Louis
19	21-14631	OWENS ROBERT H JR and MARGARET L HW	St. Louis
20	21-14955	GROVE TODD G TRUSTEE	St. Louis
21	21-15048	LEDERMAN KARL A and ANN M HW	St. Louis
22	21-15375	CLIFFE LOIS D	St. Louis
23	21-16143	Nidhi Gardens Llc	St. Louis
24	21-16214	Bentley Development Corporation	St. Louis
25	21-16241	Unus Llc	St. Louis
26	21-16242	Unus Llc	St. Louis
27	21-16280	Latigo L C	St. Louis
28	21-16281	Unus Llc	St. Louis
29	21-16282	Les Maison Lc	St. Louis
30	21-16294	Jaccard L L C	St. Louis
31	21-16899	Notre Dame School Sisters OF	St. Louis
32	21-16900	Notre Dame School Sisters OF	St. Louis
33	21-17913	JOHNSTON RICHARD L AND LINN M HW	St. Louis
34	21-17915	STL AIRPORT LODGING LLC	St. Louis
35	21-17920	SOFFER DONALD G REVOCABLE TRUST THE	St. Louis
36	21-17923	BEHLMANN DANIEL K AND LILLIAN K HW	St. Louis
37	21-17926	BAJWA RANBIR AND ANN JOINT REVOCABLE	St. Louis
38	21-17948	VANDOVER ERIC SCOTT AND DEBBIE A HW	St. Louis
39	21-17950	V A D LLC	St. Louis
40	21-17958	MUNGENAST DAVID F JR LISA R HW	St. Louis
41	21-17959	MUNGENAST DAVID F AND LISA R HW	St. Louis
42	21-17960	MUNGENAST BARBARA J TRUSTEE	St. Louis

43	21-17961	MUNGENAST DAVID F JR AND LISA R HW	St. Louis
44	21-17962	MUNGENAST BARBARA J TRUSTEE	St. Louis
45	21-17963	MUNGENAST DAVID F JR AND LISA R HW	St. Louis
46	21-17964	MUNGENAST DAVID F AND BARBARA J HW	St. Louis
47	21-17965	MUNGENAST BARBARA J TRUSTEE	St. Louis
48	21-17966	WCH INVESTMENTS LLC	St. Louis
49	21-17967	WCH INVESTMENTS LLC	St. Louis
50	21-17968	WCH INVESTMENTS LLC	St. Louis
51	21-17969	WCH INVESTMENTS LLC	St. Louis
52	21-17970	WCH INVESTMENTS LLC	St. Louis
53	21-17971	WCH INVESTMENTS LLC	St. Louis
54	21-17972	WCH INVESTMENTS LLC	St. Louis
55	21-17973	WCH INVESTMENTS LLC	St. Louis
56	21-17974	WCH INVESTMENTS LLC	St. Louis
57	21-17975	WCH INVESTMENTS LLC	St. Louis
58	21-17976	WCH INVESTMENTS LLC	St. Louis
59	21-17977	WCH INVESTMENTS LLC	St. Louis
60	21-17978	WCH INVESTMENTS LLC	St. Louis
61	21-17979	WCH INVESTMENTS LLC	St. Louis
62	21-17980	WCH INVESTMENTS LLC	St. Louis
63	21-17981	WCH INVESTMENTS LLC	St. Louis
64	21-17982	WCH INVESTMENTS LLC	St. Louis
65	21-17983	WCH INVESTMENTS LLC	St. Louis
66	21-17984	WCH INVESTMENTS LLC	St. Louis
67	21-17985	WCH INVESTMENTS LLC	St. Louis
68	21-17986	WCH INVESTMENTS LLC	St. Louis
69	21-17987	WCH INVESTMENTS LLC	St. Louis
70	21-17988	WCH INVESTMENTS LLC	St. Louis
71	21-17989	WCH INVESTMENTS LLC	St. Louis
72	21-17990	WCH INVESTMENTS LLC	St. Louis
73	21-17991	WCH INVESTMENTS LLC	St. Louis
74	21-17992	WCH INVESTMENTS LLC	St. Louis
75	21-17993	WCH INVESTMENTS LLC	St. Louis
76	21-17994	WCH INVESTMENTS LLC	St. Louis
77	21-17995	WCH INVESTMENTS LLC	St. Louis
78	21-17996	WCH INVESTMENTS LLC	St. Louis
79	21-17997	WCH INVESTMENTS LLC	St. Louis
80	21-17998	WCH INVESTMENTS LLC	St. Louis
81	21-17999	WCH INVESTMENTS LLC	St. Louis
82	21-18000	WCH INVESTMENTS LLC	St. Louis
83	21-18001	WCH INVESTMENTS LLC	St. Louis
84	21-18002	WCH INVESTMENTS LLC	St. Louis
85	21-18003	WCH INVESTMENTS LLC	St. Louis
86	21-18004	WCH INVESTMENTS LLC	St. Louis
87	21-18005	WCH INVESTMENTS LLC	St. Louis
88	21-18006	WCH INVESTMENTS LLC	St. Louis

89	21-18007	HENSON STEVEN M AND STEWARTLESLIE A HW	St. Louis
90	21-18220	KURT A MUNGENAST TRUSTEE OF THE KURT A MUNGENAST REVOCABLE TRUST	St. Louis
91	21-19579	RJK Management LLC	St. Louis
92	21-19591	GROWTH DEVELOPMENTS L L C	St. Louis
93	21-19593	GROWTH DEVELOPMENTS L L C	St. Louis
94	21-32161	Sterling Office and Industrial Properties LLLP	Clay
95	21-32172	NP Office HQ LLC	Clay

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 11													
1	Atchison	29,501,150	0.04%	27,464,076	-0.11%	88,559,378	-1.96%	4,040,529	-39.43%	41,291,179	21.46%	190,856,312	20.54%
2	Barry	284,713,742	2.01%	27,351,500	-0.24%	106,394,409	0.07%	35,427,095	-6.54%	136,143,737	18.58%	590,030,483	5.74%
3	Barton	64,886,920	0.29%	18,981,290	-0.07%	65,951,225	-2.83%	12,170,892	16.68%	54,481,115	18.57%	216,471,442	5.15%
4	Bollinger	78,465,900	-0.42%	9,832,650	-0.05%	20,931,660	-0.56%	3,124,490	-6.15%	47,737,625	21.73%	160,092,325	6.91%
5	Buchanan	556,107,370	0.30%	15,347,900	0.34%	400,916,640	-2.47%	151,819,050	8.10%	279,178,615	15.13%	1,403,369,575	3.27%
6	Carter	42,630,223	0.12%	3,073,990	0.26%	18,574,522	-0.61%	2,715,691	-5.96%	21,121,368	20.03%	88,115,794	5.48%
7	Cole	784,530,780	0.07%	7,145,580	-0.04%	373,927,362	-0.03%	65,518,580	-31.42%	286,807,944	20.08%	1,517,930,246	2.64%
8	Crawford	187,011,798	-0.06%	8,662,790	-0.25%	62,739,545	2.78%	18,999,845	19.82%	79,867,115	23.71%	357,281,093	7.65%
9	Dade	48,333,980	-0.26%	10,363,340	-0.18%	22,118,715	-0.39%	3,546,233	7.30%	34,974,531	12.74%	119,336,799	4.51%
10	Dallas	93,743,540	-0.08%	15,477,860	-0.12%	27,668,890	0.84%	3,220,542	-2.72%	53,550,206	22.67%	193,661,038	7.11%
11	Dent	100,199,510	-0.68%	6,489,910	-0.13%	25,967,280	3.02%	5,309,620	13.90%	53,449,760	27.74%	191,416,080	8.45%
12	Franklin	1,232,417,594	0.21%	52,219,820	1.22%	426,557,384	6.03%	135,843,847	3.49%	390,430,781	25.77%	2,237,469,426	6.30%
13	Gasconade	134,842,680	0.21%	9,243,490	0.05%	40,330,259	6.13%	11,004,390	-3.37%	62,296,589	23.89%	257,717,408	6.79%
14	Gentry	36,409,980	0.83%	16,386,520	0.22%	19,533,540	0.17%	4,439,780	-23.24%	33,061,280	21.91%	109,831,100	6.62%
15	Harrison	40,436,840	-0.76%	22,053,700	-0.71%	22,480,684	7.37%	6,615,480	-17.84%	39,072,673	18.13%	130,659,377	5.78%
16	Henry	217,377,560	-0.35%	19,429,950	0.23%	75,735,150	-0.63%	12,669,351	-12.03%	92,009,457	15.80%	417,221,468	3.49%
17	Howard	59,115,830	-0.32%	14,385,330	0.04%	11,871,888	-2.37%	3,397,090	10.73%	40,076,327	11.23%	128,846,465	4.92%
18	Jasper	930,736,650	-0.04%	27,948,710	-0.29%	453,709,690	-0.89%	196,376,832	12.72%	392,681,469	28.67%	2,001,453,351	7.62%
19	Laclede	215,710,590	1.09%	12,989,750	-0.05%	111,766,670	2.43%	41,048,007	7.25%	118,897,952	23.93%	500,412,969	7.72%
20	Linn	58,098,016	0.30%	15,620,936	-0.11%	19,935,463	-4.46%	10,892,921	-4.88%	53,054,673	20.69%	157,602,009	5.57%
21	Livingston	85,093,810	0.14%	16,013,340	0.06%	39,096,830	3.23%	16,383,820	27.57%	53,852,538	25.36%	210,440,338	9.09%
22	Mercer	19,173,409	0.10%	17,148,026	-0.02%	8,843,205	-11.38%	8,329,684	18.36%	25,307,079	14.34%	78,801,403	8.29%
23	Newton	436,257,590	0.68%	46,417,850	-2.59%	187,032,740	1.05%	61,566,915	1.38%	198,409,556	10.03%	929,684,651	3.72%
24	Nodaway	137,669,680	0.06%	36,873,540	-0.03%	95,800,540	-2.18%	24,093,320	2.35%	81,005,480	22.51%	375,442,560	4.55%
25	Oregon	52,723,320	2.77%	9,126,731	4.59%	16,805,377	9.33%	2,751,243	9.25%	31,768,545	22.12%	113,175,216	10.44%
26	Pettis	314,913,630	0.13%	26,592,240	-0.29%	122,093,281	1.06%	34,593,110	-24.88%	105,883,330	-15.31%	604,075,591	-3.82%
27	Platte	1,796,966,329	-0.02%	12,212,973	-2.78%	823,978,465	-0.84%	185,577,656	1.53%	406,543,459	8.06%	3,225,278,882	2.50%
28	Polk	212,132,540	0.30%	22,582,220	-0.11%	56,120,108	-0.62%	16,048,940	60.37%	91,019,362	18.22%	397,903,170	7.10%
29	Scotland	24,260,770	-0.62%	18,517,120	-0.36%	8,034,270	0.67%	2,945,960	15.91%	29,845,946	18.85%	83,604,066	8.82%
30	Scott	208,084,870	-0.09%	18,039,610	-0.17%	84,986,900	0.00%	56,082,577	14.34%	154,772,280	21.15%	521,966,237	7.87%
31	Stoddard	187,704,506	0.08%	43,899,861	0.00%	80,359,299	0.62%	62,845,590	61.53%	138,764,250	17.21%	513,573,506	10.94%