

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, August 9, 2022

1:30 p.m.

- I. Memos of Understanding**
 - A. Barry County – Commercial

- II. Application for Review**
 - A. 20-10320 Brennan (St. Louis County)

- III. Stipulations**
 - A. Exhibit A., 1 – 18

- IV. Dismissals**
 - A. Exhibit B., 1 – 145

- 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
July 26, 2022, and Closed Meeting Minutes dated July 26, 2022,
July 27, 2022, and August 2, 2022)
 - C. Section Update

- VII. Legal**
 - A. Section Update

- VIII. Local Assistance**
 - A. Section Update
 - B. Residential Letters of Concern – Franklin, Howell, Jasper, Laclede, Linn, Maries
 - C. Commercial Letters of Concern - Clinton
 - D. CAMA – Computer Minimums Discussion

- IX. Original Assessment**
 - A. Section Update
 - B. Amended 2022 Certification of Commercial Aircraft Owned by Others 8-9-2022
 - C. 2022 Tentative Private Car Values
 - D. Memo Request Fall 2022 Tuition Assistance

- 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	20-10398	Glick Stonebridge LLC	St. Louis	\$24,820	\$24,820	0.00%	2020
2	20-10399	Glick Stonebridge LLC	St. Louis	\$475,910	\$475,910	0.00%	2020
3	20-10400	Glick Stonebridge LLC	St. Louis	\$291,460	\$291,460	0.00%	2020
4	20-10401	Glick Santa Maria LLC	St. Louis	\$1,121,670	\$1,121,670	0.00%	2020
5	20-10402	Glick Santa Maria LLC	St. Louis	\$1,476,590	\$1,476,590	0.00%	2020
6	20-10403	Glick Santa Maria LLC	St. Louis	\$40,140	\$40,140	0.00%	2020
7	21-15844	Nanette Albert	St. Louis	\$28,500	\$24,450	14.21%	2021-2022
8	21-15971	8001 MACKENZIE LLC	St. Louis	\$560,000	\$470,400	16.00%	2021-2022
9	21-16041	TANDC Properties Missouri LLC	St. Louis	\$2,099,500	\$1,425,000	32.13%	2021-2022
10	21-17780	QUIK TRIP CORPORATION	St. Louis	\$345,340	\$286,590	17.01%	2020-2021
11	21-17793	VGW GROUP LLC	St. Louis	\$715,840	\$627,840	12.29%	2020-2021
12	21-17865	MDC Bonhomme LLC	St. Louis	\$3,401,120	\$2,284,130	32.84%	2021-2022
13	21-17868	County National Realty Corp	St. Louis	\$8,077,020	\$6,976,420	13.63%	2021-2022
14	21-17874	ROADSIDE TRAILER SERVICES INC	St. Louis	\$240,030	\$183,580	23.52%	2021-2022
15	21-17876	FELFAM OAKVILLE LLC	St. Louis	\$3,243,780	\$2,400,000	26.01%	2021-2022
16	21-30034	G and G Ventures LLC	Jackson	\$128,000	\$116,800	8.75%	2021-2022
17	21-32614	Berry Themetta Liv Trust	St. Charles	\$272,940	\$245,295	10.13%	2021-2022
18	21-32617	Berry Themetta Liv Trust	St. Charles	\$54,562	\$26,600	51.25%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-11320	GUALTIERI NICK and BRANDI TE	St. Louis
2	21-11842	Missouri Affordable Housing Llc	St. Louis
3	21-11848	GUALTIERI NICK and BRANDI TE	St. Louis
4	21-11849	Grantian Llc	St. Louis
5	21-11854	GUALTIERI NICK and BRANDI TE	St. Louis
6	21-11859	Bht Llc	St. Louis
7	21-12223	Saturn Properties L C	St. Louis
8	21-12229	Venus Properties Lc	St. Louis
9	21-12230	Bastille Holdings Llc	St. Louis
10	21-12231	Dac Associates Enterprises Llc	St. Louis
11	21-12234	Bain Michael S	St. Louis
12	21-12239	Jmb Homes Llc	St. Louis
13	21-12260	Pikul Roger T and Barbara	St. Louis
14	21-12264	Mona Investment Llc	St. Louis
15	21-12267	Allied Capital Llc	St. Louis
16	21-12268	Gale Creation Llc	St. Louis
17	21-12271	Comfortable Living Solutions Llc	St. Louis
18	21-12277	3120 Elsworth Llc	St. Louis
19	21-12279	Clouds II LLC	St. Louis
20	21-12280	Bht Llc	St. Louis
21	21-12297	Jones Eileen	St. Louis
22	21-12300	Bain Michael S	St. Louis
23	21-12301	Bain Michael	St. Louis
24	21-12307	Roach Daniel J and Maureen	St. Louis
25	21-12460	Access It Properties Llc	St. Louis
26	21-12472	Gale Creation Llc	St. Louis
27	21-12493	Yang Jun	St. Louis
28	21-12497	Yang Jun	St. Louis
29	21-12507	Edward Gocke Real Estateco	St. Louis
30	21-12806	Ruvinov Samir Julia Spouseste	St. Louis
31	21-12814	Overmann Raymond V Trustee	St. Louis
32	21-12816	Hcd Properties Llc	St. Louis
33	21-12828	Shah Investments Llc	St. Louis
34	21-12829	Shannah Thomas P	St. Louis
35	21-12838	Kitchen Kathy L Tr	St. Louis
36	21-12840	Vernon James W and Alicia	St. Louis
37	21-12849	Seebeck Rentals Llc	St. Louis
38	21-12977	Scholl Revocable Trust The	St. Louis
39	21-12978	Muchnick Todd I and Melanie	St. Louis
40	21-12991	Friedman Jeremy Adam	St. Louis
41	21-13000	Gant Lawrence A and Noreen	St. Louis
42	21-13015	Bergmann Daniel J Debra A Dill Tr	St. Louis
43	21-13019	Siemer Revocable Trust	St. Louis
44	21-13021	Fjone Loren L Claudia Valentine Tr	St. Louis
45	21-13115	Hiemenz Margaret H Trustee	St. Louis
46	21-13133	Zebell Diane	St. Louis
47	21-13156	Bush Brian J and Meg	St. Louis

48	21-13183	Deplanty Jeffery A and Stephanie	St. Louis
49	21-13187	Brockland Thomas W and Agatha	St. Louis
50	21-13196	Tzinberg Leslie	St. Louis
51	21-13198	Morganstern Lois L	St. Louis
52	21-13215	Dozier Marjorie Himes Trustee	St. Louis
53	21-13228	Kaufman Yavitz Louise Trustee Etal	St. Louis
54	21-13247	Hannah Victoria Anika	St. Louis
55	21-13258	Zych Christine M	St. Louis
56	21-13264	Wong Living Trust The	St. Louis
57	21-13266	Mullins Birch M and Catherine	St. Louis
58	21-13283	McKenna Charles D and Dorene McClain	St. Louis
59	21-13286	Subramanian Thyagarajan Hamsa	St. Louis
60	21-13293	Sokolik Richard M Trustee	St. Louis
61	21-13296	Scaduto Frank and Carly	St. Louis
62	21-13332	Sturm James M	St. Louis
63	21-13338	Wetzel Anne B Trustee	St. Louis
64	21-13341	Gallant Paul J Diane T Trustees	St. Louis
65	21-13343	Duffy Alice M Trustee	St. Louis
66	21-13345	Mace Deette L Indenture Trust	St. Louis
67	21-13356	Kreh Kent Q Trustee Etal	St. Louis
68	21-13360	Haueisen David C and Maryelle	St. Louis
69	21-13745	Knobloch Martin T	St. Louis
70	21-13750	Evans Gail M	St. Louis
71	21-13751	Wang Yun and Ning He	St. Louis
72	21-13762	Buchmueller Donald W and Penny J Revocable Trust	St. Louis
73	21-13763	Kyramarios Savas M and Zafera	St. Louis
74	21-13765	Hogland Christopher S	St. Louis
75	21-13779	Carr William and Patricia	St. Louis
76	21-14473	Shreves Family Limited Partnership	St. Louis
77	21-14474	Bell Richard H and Donna	St. Louis
78	21-14475	Becker Family Trust The	St. Louis
79	21-14501	Freeland Daniel P and Ranalletta	St. Louis
80	21-14510	Donis Craig K and Mary	St. Louis
81	21-14512	Martin Diane M	St. Louis
82	21-14515	Cooksey David C and Carol	St. Louis
83	21-14520	Cobb Alan C and Lindsey	St. Louis
84	21-14528	Bissell Hubert O Trustee	St. Louis
85	21-14529	Marden Jeffrey J and Marsha	St. Louis
86	21-14530	Mulroy Janet Eileen Revocable Trust	St. Louis
87	21-14531	Rkc Rentals Llc	St. Louis
88	21-14538	Pelligreen Christopher W and Joanna	St. Louis
89	21-14548	Marron George E and Nancy	St. Louis
90	21-14549	Sheahan John J and Bridget	St. Louis
91	21-14561	Holtz Ronald and Margaret	St. Louis
92	21-14568	Benitez Carmen L Living Trust	St. Louis
93	21-14571	Zichella Nicholas R and Tracy Anne	St. Louis
94	21-14583	Geismann Joint Revocable Trust	St. Louis
95	21-14586	Hauri Cynthia Revocable Living Tr	St. Louis
96	21-14590	Xiong Chengjie	St. Louis

97	21-14592	Patton Carey L	St. Louis
98	21-14594	Thompson Stephen B and Christine	St. Louis
99	21-14595	Champion Lee A	St. Louis
100	21-14596	Birkel Thomas A	St. Louis
101	21-14598	Birkel Holdings Ii Llc	St. Louis
102	21-14599	Birkel Thomas A Tr	St. Louis
103	21-14600	3 Ridges Holdings Llc	St. Louis
104	21-14923	Sipes Patrick F Carol A Trustees	St. Louis
105	21-14924	Franke Travis and Lindsay	St. Louis
106	21-14926	Coulter Estate 611 Llc	St. Louis
107	21-14932	Kirkwood Crestwood Properties Llc	St. Louis
108	21-14935	Reinkemeyer Harvey H and Carolyn	St. Louis
109	21-14942	Miller George R and Terry	St. Louis
110	21-14966	Cornell Kent T and Kathy	St. Louis
111	21-14970	Benedick Louis A and Roselyn Caring	St. Louis
112	21-14984	Oleksiw Gary S Trustee	St. Louis
113	21-15052	Green Hilaria M Family Irrevocable Trust	St. Louis
114	21-15054	Op Holdings Llc	St. Louis
115	21-15055	Borghesi Virginia L Trustee	St. Louis
116	21-15059	Cab Llc	St. Louis
117	21-15300	Dallman Properties Llc	St. Louis
118	21-15302	Kingfish Partners Llc	St. Louis
119	21-15303	Kingfish Partners Llc	St. Louis
120	21-15350	Walden Investments Llc	St. Louis
121	21-15351	Black Donald W	St. Louis
122	21-15352	Black Donald W	St. Louis
123	21-15366	Servius Stlco Llc	St. Louis
124	21-15413	Pan Chun Yan	St. Louis
125	21-15430	Schaff Thomas A and Mary	St. Louis
126	21-15431	Montana Michael J and Jacqueline	St. Louis
127	21-15432	Woods Mary Mcguire Revocable Living	St. Louis
128	21-15436	Johnson Donald P and Cindy	St. Louis
129	21-15438	Cripps James R and Michelle Krull	St. Louis
130	21-15443	Coors Joint Revoc Living Trust	St. Louis
131	21-15445	Canavera John P and Patricia	St. Louis
132	21-15447	Exler Larry M and Kaye	St. Louis
133	21-15607	Klotz James E and Mary	St. Louis
134	21-15609	Avery Stephen M and Kathleen	St. Louis
135	21-16196	McDonalds South Florissant Road Development	St. Louis
136	21-17847	Cornerstone Industrial Fund I LLC	St. Louis
137	21-17866	Commerce Bank of Saint Louis NA	St. Louis
138	21-17867	Commerce Bank	St. Louis
139	21-17900	WORLD WIDE TECHNOLOGY HOLDING	St. Louis
140	21-17901	CHAPTER 100 ST LOUIS COUNTY (WORLD WIDE TECHNOLOGY)	St. Louis
141	21-17902	CHAPTER 100 ST LOUIS COUNTY (WORLD WIDE TECHNOLOGY)	St. Louis
142	21-17903	CHAPTER 100 ST LOUIS COUNTY (WORLD WIDE TECHNOLOGY)	St. Louis
143	21-18439	KG Missouri CC Owner LLC	St. Louis

144	21-30108	Aptuit LLC	Jackson
145	21-110272	BRASWELLS CAPITAL INVESTMENT LLC	St. Louis

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	Pulaski	333,393,319	0.20%	4,573,077	-0.03%	99,273,052	-0.16%	10,374,550	4.61%	117,011,203	27.65%	564,625,201	6.71%
2	St. Charles	7,189,037,161	0.71%	23,578,144	0.14%	1,747,048,336	-0.68%	412,965,537	-3.05%	1,563,654,147	27.83%	10,936,283,325	4.76%