

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, August 23, 2022

1:30 p.m.

- I. Applications for Review**
 - A. 21-10106 Kuhlman v. St. Louis County
 - B. 21-30050 and 21-30051 Welker Ventures LLC v. Jackson County

- II. Stipulations**
 - A. Exhibit A., 1 – 34

- III. Dismissals**
 - A. Exhibit B., 1 – 37

- IV. Form 11s**
 - A. Exhibit C., 1 – 38

- V. Form 11As**
 - A. Exhibit D., 1 – 22

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated August 9, 2022, and Closed Meeting Minutes dated August 9, 2022)
 - C. Section Update
 - D. MOARK Roundtable Questions
 - E. NADA Discussion

- VII. Legal**
 - A. Section Update
 - B. Solar Property Valuation Recommendation and Discussion

- VIII. Local Assistance**
 - A. Section Update
 - B. STC Response to MSAA CAMA Letter Discussion

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

- X. Property Tax/Legislative Items**

- XI. Commission Comments**

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

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

XIII. Open Session

XIV. Adjournment

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10119	Green Park Care Inc Et al	St. Louis	\$1,763,840	\$1,600,000	9.29%	2021-2022
2	21-10224	Frederick Rowland	St. Louis	\$146,830	\$130,720	10.97%	2021-2022
3	21-10225	Stephen J Pieper (Residential)	St. Louis	\$158,590	\$142,500	10.15%	2021-2022
4	21-10225	Stephen J Pieper (Agricultural)	St. Louis	\$7,660	\$7,660	0.00%	2021-2022
5	21-15623	Asbury Automotive St Louis LLC	St. Louis	\$4,490,660	\$4,096,000	8.79%	2021-2022
6	21-15657	James Dalton James Dalton Living Trust	St. Louis	\$152,270	\$133,000	12.66%	2021-2022
7	21-15674	Nutmeg Enterprises LLC	St. Louis	\$452,560	\$304,000	32.83%	2021-2022
8	21-15701	Joseph E Rechter	St. Louis	\$325,600	\$275,200	15.48%	2021-2022
9	21-15864	Marc Patton	St. Louis	\$100,830	\$92,570	8.19%	2021-2022
10	21-16004	Eugene R Tonkovic	St. Louis	\$31,390	\$28,500	9.21%	2021-2022
11	21-16884	Eastgate ML LLC	St. Louis	\$150,230	\$112,440	25.15%	2021-2022
12	21-16885	Eastgate ML LLC	St. Louis	\$134,180	\$112,440	16.20%	2021-2022
13	21-16886	Eastgate ML LLC	St. Louis	\$129,280	\$112,440	13.03%	2021-2022
14	21-16889	Eastgate ML LLC	St. Louis	\$117,720	\$112,440	4.49%	2021-2022
15	21-16897	Lewis Center ML LLC (Residential)	St. Louis	\$1,441,000	\$570,000	60.44%	2021-2022
16	21-16897	Lewis Center ML LLC (Commercial)	St. Louis	\$877,120	\$640,000	27.03%	2021-2022
17	21-16898	Carriage Place Property LP	St. Louis	\$5,657,310	\$5,506,200	2.67%	2021-2022
18	21-18329	CH Retail Fund I St Louis Sappington Square LLC	St. Louis	\$2,160,000	\$1,790,400	17.11%	2021-2022
19	21-110400	Frederick E Willman	St. Louis	\$52,250	\$50,350	3.64%	2021-2022
20	21-110609	Waycliffe Development Corp Etal	St. Louis	\$384,700	\$334,400	13.08%	2021-2022
21	21-110613	Boegerman H M Realty Co Etal	St. Louis	\$440,130	\$399,420	9.25%	2021-2022
22	21-110614	Waycliffe Development Corp Etal	St. Louis	\$329,500	\$270,940	17.77%	2021-2022
23	21-110709	In Crease Ing Propertiesl L C	St. Louis	\$451,300	\$320,000	29.09%	2021-2022
24	21-110727	Najjar Car Care Iv Inc	St. Louis	\$427,390	\$288,000	32.61%	2021-2022
25	21-110875	Korn Investments L p	St. Louis	\$316,700	\$283,200	10.58%	2021-2022
26	21-111140	Ppm Warson Road LLC	St. Louis	\$385,790	\$320,000	17.05%	2021-2022
27	21-111224	Sutton L L C	St. Louis	\$384,450	\$366,400	4.70%	2021-2022
28	21-111272	John Chong	St. Louis	\$93,480	\$76,000	18.70%	2021-2022
29	21-111326	Barton Jeffrey Truitt Living Trust ETAL	St. Louis	\$78,660	\$76,000	3.38%	2021-2022

30	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-620-01-01-01-0-00- 000	Jackson	\$0	\$1,838,400		2022
31	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-610-09-01-00-0-00- 000)	Jackson	\$0	\$731,200		2022
32	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-610-08-01-00-0-00- 000)	Jackson	\$0	\$104,960		2022
33	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-620-01-06-00-0-00- 000)	Jackson	\$0	\$431,285		2022
34	21-44546	PREMIER HOTELS GROUP II LLC	Boone	\$1,362,025	\$1,216,000	10.72%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10064	TBL REAL ESTATE LLC	St. Louis
2	21-10065	TBL REAL ESTATE LLC	St. Louis
3	21-10249	Andrew Steven Lohr	St. Louis
4	21-16007	Delbert Sangster	St. Louis
5	21-16452	DELAWARE MCDONALDS CORPORATION	St. Louis
6	21-16882	PARALLEL PROPERTIES LLC	St. Louis
7	21-16883	EASTGATE ML LLC	St. Louis
8	21-16887	EASTGATE ML LLC	St. Louis
9	21-16888	EASTGATE ML LLC	St. Louis
10	21-16890	EASTGATE ML LLC	St. Louis
11	21-16891	WASHINGTON UNIVERSITY THE CAMPUS BOX 1058	St. Louis
12	21-17878	STL PROPERTIES LLC	St. Louis
13	21-17884	TTTS Property LLC	St. Louis
14	21-17887	LEFTON AMY F	St. Louis
15	21-17888	LEFTON EVAN TRUST THE	St. Louis
16	21-17890	MCLAUGHLIN LIVING TRUST	St. Louis
17	21-17891	Pignotti Blase J Judith HW	St. Louis
18	21-17892	Curotto Joseph G Revocable Trust	St. Louis
19	21-17893	Schmidt Stephen D Susanna R HW	St. Louis
20	21-17899	King Bernard Jude	St. Louis
21	21-17906	NORTHPARK PARTNERS ESI 2 LLC (EXPRESS SCRIPTS INC) et al	St. Louis
22	21-17907	NORTHPARK PARTNERS ESI 2 LLC (EXPRESS SCRIPTS INC) et al	St. Louis
23	21-17908	NORTHPARK PARTNERS ESI 2 LLC (EXPRESS SCRIPTS INC) et al	St. Louis
24	21-18330	MACYS RETAIL HOLDINGS LLC	St. Louis
25	21-32180	ASCENDAS REIT US 1 LLC	Clay
26	21-32181	ASCENDAS REIT US 1 LLC	Clay
27	21-32182	ASCENDAS REIT US 1 LLC	Clay
28	21-32510	CHRISTOPER J DILLARD AND AMY R DILLARD	St. Charles
29	21-32804	Kenneth Michael Wilmas	St. Charles
30	21-33013	New Prime Inc	Greene
31	21-44547	RELAX INVESTMENTS INC	Boone
32	21-79066	Ireit Kansas City Burlington Creek LLC	Platte
33	21-79067	Ireit Kansas City Burlington Creek LLC	Platte

34	21-79068	Ireit Kansas City Burlington Creek LLC	Platte
35	21-79069	Ireit Kansas City Burlington Creek LLC	Platte
36	21-79083	ASCENDAS REIT US 1 LLC	Platte
37	21-79084	ASCENDAS REIT US 1 LLC	Platte

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 11s													
1	Adair	172,476,550	-0.49%	13,174,170	-0.07%	94,566,539	-6.30%	27,221,143	13.43%	71,319,117	22.29%	378,757,519	3.21%
2	Bates	99,330,340	-0.08%	24,179,170	0.05%	33,808,274	5.49%	3,955,393	3.33%	71,539,333	22.85%	232,812,510	9.12%
3	Boone	2,021,166,143	0.26%	26,274,987	-1.26%	675,610,495	0.20%	166,928,699	16.30%	590,367,062	20.47%	3,480,347,386	5.83%
4	Butler	304,295,660	1.31%	19,302,640	0.13%	183,646,397	1.71%	33,148,164	-1.46%	117,264,347	13.16%	657,657,208	3.65%
5	Cape Girardeau	711,263,810	-0.02%	24,523,420	-0.06%	379,862,516	-6.70%	130,960,215	31.01%	306,442,651	23.50%	1,553,052,612	8.24%
6	Cedar	94,569,040	-0.05%	12,382,370	0.39%	28,187,573	-0.17%	11,085,130	-1.72%	54,661,170	14.31%	200,885,283	5.28%
7	Chariton	48,678,790	-0.13%	20,744,440	-0.10%	16,883,442	3.36%	8,762,720	42.95%	50,219,750	20.41%	145,289,142	10.16%
8	Christian	1,040,459,460	0.58%	9,290,740	-0.38%	211,604,080	1.45%	32,191,234	18.91%	298,528,212	21.43%	1,592,073,726	6.82%
9	Clinton	189,420,618	-1.04%	18,734,698	0.20%	24,986,661	0.08%	43,490,120	695.80%	83,884,560	25.14%	360,516,657	18.73%
10	Dunklin	113,177,020	-0.07%	29,197,570	-0.18%	76,431,630	19.92%	16,527,944	4.17%	94,597,752	21.42%	329,931,916	10.35%
11	Greene	3,132,180,890	-0.07%	25,815,220	-1.84%	1,627,944,853	0.88%	319,351,475	12.28%	804,418,207	6.94%	5,909,710,645	3.94%
12	Holt	30,490,150	-0.40%	20,226,630	-0.12%	25,451,639	-2.57%	3,913,521	-11.19%	37,594,697	14.41%	117,676,637	8.37%
13	Iron	53,798,170	-0.23%	3,843,770	4.97%	83,642,610	-0.10%	28,343,635	3.03%	26,421,208	25.81%	196,049,393	4.25%
14	Johnson	372,898,572	0.42%	27,095,550	-0.18%	94,011,299	0.21%	30,133,530	2.57%	142,901,002	9.24%	667,039,953	3.80%
15	Lincoln	631,000,722	1.18%	20,398,556	-0.19%	110,920,524	-1.21%	54,389,734	5.16%	245,241,466	41.92%	1,061,951,002	8.21%
16	McDonald	119,926,750	-0.61%	18,746,650	-0.87%	53,157,200	-0.08%	34,716,889	-29.67%	61,637,666	15.07%	288,185,155	-1.29%
17	Maries	60,142,620	-0.08%	8,616,260	0.11%	17,463,420	0.62%	19,259,560	0.73%	39,321,780	24.02%	144,803,640	7.08%
18	Miller	243,909,730	0.09%	10,422,930	-0.37%	96,226,370	-11.41%	17,349,030	34.36%	107,583,396	13.35%	475,491,456	5.47%
19	Monroe	55,495,130	0.02%	25,305,250	-0.53%	12,130,310	3.41%	1,926,370	-33.99%	33,132,694	3.89%	127,989,754	1.44%
20	Morgan	369,771,010	-0.07%	24,778,840	-0.25%	58,417,390	7.36%	9,515,426	10.34%	115,098,483	25.07%	577,581,149	6.02%
21	Pemiscot	58,480,120	-1.01%	23,339,078	-0.05%	33,465,719	2.12%	9,373,668	1.69%	48,608,216	21.00%	173,266,801	6.03%
22	Perry	190,003,313	0.27%	13,781,964	0.13%	76,469,880	0.96%	30,899,390	12.15%	98,862,117	22.24%	410,016,664	6.96%
23	Phelps	378,004,480	-0.17%	8,704,890	-0.86%	141,534,560	-1.43%	35,330,040	26.31%	132,130,921	24.29%	695,704,891	5.55%
24	Pike	99,866,970	-0.08%	20,886,140	-0.13%	43,097,986	-4.44%	16,738,829	-3.46%	64,704,112	22.26%	245,294,037	5.73%
25	Putnam	50,528,328	-0.02%	16,709,192	0.03%	8,826,900	0.69%	4,486,760	68.44%	24,371,321	11.65%	104,922,501	5.27%
26	Reynolds	28,163,020	-0.35%	4,541,740	-0.06%	102,892,481	0.17%	16,356,480	-0.95%	19,630,434	2.92%	171,584,155	0.91%
27	St. Clair	58,920,600	-0.34%	15,700,000	0.39%	14,199,825	1.86%	2,594,390	7.00%	33,765,249	8.73%	125,180,064	4.90%
28	St. Francois	467,430,530	0.31%	8,389,220	0.44%	148,249,250	-0.04%	38,472,741	7.28%	182,379,089	19.36%	844,920,830	5.52%
29	Ste. Genevieve	201,493,070	0.01%	12,381,210	-0.02%	541,711,890	0.53%	43,095,490	10.12%	97,315,610	24.83%	895,997,270	4.21%

30	Saline	162,782,220	-0.05%	27,189,940	-0.13%	54,084,420	-0.91%	16,223,784	3.00%	85,159,074	18.13%	345,439,438	4.37%
31	Schuyler	19,443,150	0.89%	7,532,950	-0.11%	63,064,499	0.17%	2,036,570	-26.39%	18,926,693	18.58%	111,003,862	3.46%
32	Shannon	38,293,500	0.54%	7,483,200	0.14%	13,496,210	0.81%	2,499,622	30.81%	35,613,183	23.92%	97,385,715	10.70%
33	Shelby	32,267,271	-0.12%	18,596,542	0.08%	11,077,289	1.04%	6,841,860	4.77%	37,180,967	18.75%	105,963,929	7.36%
34	Sullivan	23,467,166	-0.18%	17,464,421	-0.02%	12,954,331	0.34%	16,245,626	5.62%	30,291,028	16.26%	100,422,572	5.72%
35	Texas	142,848,020	-0.80%	16,006,500	-0.26%	38,530,640	-6.16%	6,635,297	-7.73%	71,965,253	12.06%	275,985,710	3.81%
36	Wayne	61,805,260	-1.01%	4,364,090	-1.10%	23,829,710	-2.63%	12,423,088	3.63%	35,583,215	13.79%	138,005,363	3.30%
37	Wright	101,156,460	0.05%	10,751,700	-0.16%	40,361,200	0.69%	5,357,898	-13.31%	56,405,894	23.61%	214,033,152	6.35%
38	St. Louis City	2,472,958,600	-0.91%	3,470	0.00%	1,462,666,600	-5.39%	556,713,859	-6.53%	356,437,445	-22.66%	4,848,779,974	-3.27%

Exhibit D. 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	Barton	64,889,300	0.17%	18,981,070	-0.07%	65,951,765	-2.83%	12,170,892	16.68%	54,395,049	18.38%	216,388,076	5.11%
2	Bates	99,330,340	-0.08%	24,179,170	0.05%	33,808,274	5.49%	3,955,393	3.33%	71,539,333	22.85%	232,812,510	9.12%
3	Bollinger	78,545,090	-0.44%	9,831,780	-0.06%	20,914,050	-0.65%	3,660,670	9.96%	47,983,205	22.35%	160,934,795	7.48%
4	Carroll	44,309,300	-0.11%	26,176,008	-0.05%	21,425,319	-0.08%	7,645,540	144.21%	40,926,200	16.43%	140,482,367	12.45%
5	Dent	100,175,700	-0.71%	6,490,690	-0.11%	25,943,420	2.92%	5,309,220	13.89%	53,726,260	28.41%	191,645,290	8.58%
6	Gasconade	134,813,300	0.19%	9,242,310	0.04%	40,331,939	6.13%	11,004,390	-3.37%	62,296,589	23.89%	257,688,528	6.78%
7	Gentry	36,409,690	0.83%	16,385,790	0.22%	19,533,540	0.17%	4,439,780	-23.24%	33,061,280	21.91%	109,830,080	6.62%
8	Holt	30,491,770	-0.40%	20,226,200	-0.12%	25,455,099	-2.55%	3,862,861	-12.34%	37,662,157	14.62%	117,698,087	8.39%
9	Jasper	930,730,370	-0.04%	27,942,150	-0.31%	453,690,960	-0.89%	181,774,661	4.34%	392,619,472	28.65%	1,986,757,613	6.83%
10	Jefferson	2,383,254,200	0.96%	9,346,300	0.62%	582,594,850	0.34%	147,748,405	7.64%	739,530,591	10.49%	3,862,474,346	3.85%
11	Laclede	215,719,850	1.10%	12,985,820	-0.08%	111,760,170	2.42%	41,047,433	7.24%	120,038,690	25.12%	501,551,963	7.96%
12	Maries	60,165,850	-0.08%	8,637,960	0.22%	17,463,420	0.62%	19,259,560	0.73%	39,589,540	24.86%	145,116,330	7.32%
13	Mercer	19,173,409	0.10%	17,148,026	-0.02%	9,027,660	-9.03%	8,329,684	18.36%	25,276,889	14.21%	78,955,668	8.50%
14	Morgan	369,790,400	-0.07%	24,778,550	-0.26%	58,407,820	7.34%	9,538,743	10.61%	116,326,687	26.40%	578,842,200	6.25%
15	Nodaway	137,669,390	0.06%	36,873,540	-0.03%	95,800,600	-2.18%	24,097,370	2.36%	81,278,310	22.92%	375,719,210	4.62%
16	Pemiscot	58,476,150	-1.01%	23,339,087	-0.05%	33,465,719	2.12%	9,373,408	1.68%	48,927,106	21.79%	173,581,470	6.23%
17	Platte	1,797,522,325	-0.03%	12,186,906	-2.98%	822,650,293	-1.01%	185,577,656	1.53%	406,543,459	8.06%	3,224,480,639	2.47%
18	Polk	212,085,830	0.28%	22,582,220	-0.11%	56,120,108	-0.62%	16,048,940	60.37%	91,019,362	18.22%	397,856,460	7.09%
19	St. Francois	467,691,600	0.33%	8,393,370	0.49%	148,114,600	-0.13%	38,502,431	7.36%	183,421,319	20.04%	846,123,320	5.67%
20	Ste. Genevieve	201,863,550	0.02%	12,381,900	-0.02%	541,624,670	0.53%	43,264,810	10.56%	98,359,970	26.17%	897,494,900	4.38%
21	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%
22	Shelby	32,283,155	-0.09%	18,597,610	0.09%	11,077,289	1.04%	6,866,280	5.15%	37,220,837	18.88%	106,045,171	7.44%