

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Wednesday, November 2, 2022

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Monroe County- Residential

- II. Applications for Review**
 - A. 21-16910 Mullen v. St. Louis County

- III. Stipulations**
 - A. Exhibit A., 1 – 24

- IV. Dismissals**
 - A. Exhibit B., 1 – 58

- V. Form 11s**
 - A. Exhibit C., 1 – 13

- VI. Form 11s Amended**
 - A. Exhibit D., 1 – 4

- VII. Form 11As**
 - A. Exhibit E., 1 – 21

- VIII. Form 11As Amended**
 - A. Exhibit F., 1 – 4

- IX. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated
October 18, 2022, and October 25, 2022, and Closed Meeting Minutes
dated October 18, 2022, and October 25, 2022)
 - C. Section Update
 - D. STC Administrative Policy Manual Updates
 - E. 2023 IAAO Memberships

- X. Legal**
 - A. Section Update
 - B. NADA Discussion

- XI. Local Assistance**
 - A. Section Update
 - B. Letters of Concern- Caldwell Residential, Cedar Residential, and Perry Residential.

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

XII. Original Assessment

A. Section Update

XIII. Property Tax/Legislative Items

XIV. Commission Comments

XV. Closed Session

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

XVI. Open Session

XVII. Adjournment

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10022	Steven J Gamel	St. Louis	\$35,930	\$32,680	9.05%	2021-2022
2	21-15684	Karen Roodman Roodman Karen S Trustee	St. Louis	\$374,210	\$321,610	14.06%	2021-2022
3	21-15687	Scott Brandt	St. Louis	\$84,820	\$73,910	12.86%	2021-2022
4	21-15699	Nicholas Potter	St. Louis	\$257,470	\$226,460	12.04%	2021-2022
5	21-15706	Edward M Potter	St. Louis	\$193,990	\$166,230	14.31%	2021-2022
6	21-15708	Sandra Rosen	St. Louis	\$59,380	\$53,680	9.60%	2021-2022
7	21-16178	HELLENIC INVESTMENT GROUP LLC	St. Louis	\$343,230	\$147,200	57.11%	2021-2022
8	21-16910	Micheal E Mullen	St. Louis	\$68,130	\$56,720	16.75%	2021-2022
9	21-18322	MEADOWBROOK COUNTRY CLUB	St. Louis	\$1,057,710	\$342,040	67.66%	2021-2022
10	21-18323	MEADOWBROOK COUNTRY CLUB	St. Louis	\$1,575,860	\$509,540	67.67%	2021-2022
11	21-18324	MEADOWBROOK COUNTRY CLUB	St. Louis	\$1,626,780	\$525,920	67.67%	2021-2022
12	21-18325	Sunset Country Club A Missouri Corp Art Wagner	St. Louis	\$2,126,210	\$835,810	60.69%	2021-2022
13	21-18326	Sunset Country Club Inc	St. Louis	\$1,331,750	\$523,450	60.69%	2021-2022
14	21-18327	Sunset Country Club Inc	St. Louis	\$70,360	\$27,740	60.57%	2021-2022
15	21-18368	Deutsch Geraldine Trustee Etal	St. Louis	\$381,120	\$320,000	16.04%	2021-2022
16	21-18369	Deutsch Geraldine Trustee Etal	St. Louis	\$113,500	\$96,420	15.05%	2021-2022
17	21-18371	Gerstner Real Estate	St. Louis	\$504,000	\$480,000	4.76%	2021-2022
18	21-18372	Kimberly LC	St. Louis	\$776,220	\$736,000	5.18%	2021-2022
19	21-110452	LIMERICK TBB LLC	St. Louis	\$141,120	\$104,000	26.30%	2021-2022

20	21-111133	Holtzman Douglas S and Sabina Hw	St. Louis	\$1,048,400	\$700,150	33.22%	2021-2022
21	22-20000	MTP-909 Chestnut Propco LLC	St. Louis City	\$2,944,000	\$2,080,000	29.35%	2022
22	22-32501	CLINT AND LAUREN EARNEST	St. Charles	\$91,393	\$87,590	4.16%	2022
23	22-79064	Melaleuca Inc (Agricultural)	Platte	\$11,820	\$11,820	0.00%	2022
24	22-79064	Melaleuca Inc (Commercial)	Platte	\$7,572,210	\$6,656,480	12.09%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10232	KAHELA HOSPITALITY LLC	St. Louis
2	21-15943	Xing Wang	St. Louis
3	21-15944	Erwin P Stupp III	St. Louis
4	21-15946	Scott Vogt	St. Louis
5	21-15947	Weldon Roy	St. Louis
6	21-15950	Angela J Mcmanus	St. Louis
7	21-15951	Jack Lasky	St. Louis
8	21-15953	Ronald Ellersick	St. Louis
9	21-15954	Justin Brooks	St. Louis
10	21-15964	Mary Ann Wehrle	St. Louis
11	21-15965	Elizabeth Rossow	St. Louis
12	21-16251	Westport Investment Groupllc	St. Louis
13	21-16252	Wpp Lc	St. Louis
14	21-16331	WATERFRONT CREVE MO LLC	St. Louis
15	21-16704	ERIC MCCALLISTER	St. Louis
16	21-16706	GREAT ONE LLC	St. Louis
17	21-16710	JARIE PROPERTIES LLC	St. Louis
18	21-16713	JARIE PROPERTIES LLC	St. Louis
19	21-16720	RYCO PROPERTIES LLC	St. Louis
20	21-16721	RYCO PROPERTIES LLC	St. Louis
21	21-16722	RYCO PROPERTIES LLC	St. Louis
22	21-16723	RYCO PROPERTIES LLC	St. Louis
23	21-16724	RYCO PROPERTIES LLC	St. Louis
24	21-16741	RFP PROPERTIES LLC	St. Louis
25	21-16744	ARTHUR J. MCMANUS	St. Louis
26	21-16750	CATHY JEAN ROTHSTEIN	St. Louis
27	21-16761	Frank Charles Revocable Living Trust	St. Louis
28	21-16778	JCR INC	St. Louis
29	21-16785	Rosemary Cooper	St. Louis
30	21-16786	Mahay Family Trust	St. Louis
31	21-16813	JO ANN WACHTER	St. Louis
32	21-16814	JARIE PROPERTIES LLC	St. Louis
33	21-16826	Western Continental Investments LLC	St. Louis
34	21-16834	DANIEL SLAVIN LLC	St. Louis
35	21-16843	Westport Investment Group LLC	St. Louis
36	21-17916	ANKIT PATEL	St. Louis
37	21-17918	BEN ABE L L C	St. Louis
38	21-17919	ALEXANDRA HAMMACK	St. Louis
39	21-17922	HALTENHOF DONALD F PAULA M HW	St. Louis

40	21-17927	ACKERMANN PATRICIA S AND GARY A TE	St. Louis
41	21-17928	SOFFER DONALD G TRUSTEE	St. Louis
42	21-17932	PRUELLAGE JOHN K TRUSTEE	St. Louis
43	21-17934	SOFFER MARY ELISABETH P REVOCABLE TRUST	St. Louis
45	21-17936	HAMMACK MICHAEL AND MARY BETH HW	St. Louis
44	21-17938	NEWELL MARIELLE E REVOCABLE TRUST THE	St. Louis
46	21-17942	BAJWA CURRAN AND LAUREN HW	St. Louis
47	21-17952	RAYMOND J MUNGENAST	St. Louis
48	21-17954	RAINERI PETER AND JUNE HW TRUSTEES	St. Louis
49	21-18365	ARCH ENERGY LCA MO LTD	St. Louis
50	21-18379	RJCA LLC	St. Louis
51	21-18383	WALLIS PETROLEUM LC	St. Louis
52	21-19828	West Port Investment Group Llc	St. Louis
53	21-19829	Wpp Llc	St. Louis
54	21-19830	Wpp Llc	St. Louis
55	21-19832	Wpp Llc	St. Louis
56	21-19833	Wpp Llc	St. Louis
57	21-19834	Wpp Llc	St. Louis
58	21-19835	Wpp 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 11s													
1	Caldwell	63,086,130	0.22%	14,424,090	0.23%	12,166,920	1.29%	3,105,810	-0.38%	37,825,220	22.86%	130,608,170	8.09%
2	Camden	1,190,336,550	0.41%	13,671,250	2.97%	217,302,750	-0.41%	32,662,960	2.91%	375,192,470	15.37%	1,829,165,980	3.92%
3	Cooper	115,907,180	0.99%	15,791,910	0.46%	48,945,931	0.34%	10,406,063	0.33%	67,028,002	25.17%	258,079,086	7.59%
4	DeKalb	56,068,290	-0.06%	13,958,650	-0.17%	93,056,550	0.57%	5,532,950	12.89%	46,137,426	19.52%	214,753,866	8.67%
5	Grundy	47,259,450	-0.04%	13,588,050	0.15%	16,517,360	0.53%	6,393,051	2.31%	33,408,601	20.33%	117,166,512	7.01%
6	Knox	21,371,955	-0.48%	17,616,454	0.14%	8,147,708	-10.71%	6,802,795	96.43%	26,599,045	8.29%	80,537,957	7.45%
7	Lafayette	237,983,663	0.17%	22,766,455	-0.07%	53,974,005	4.97%	9,339,852	-0.41%	123,513,764	15.90%	447,577,739	6.02%
8	Lewis	46,442,210	-0.42%	19,379,570	-0.11%	23,736,060	-12.86%	6,903,760	-4.77%	42,987,290	17.91%	139,448,890	2.72%
9	Moniteau	107,290,820	-1.23%	12,904,320	-0.94%	25,554,340	-8.84%	8,677,754	8.71%	57,725,642	14.13%	212,152,876	3.56%
10	New Madrid	92,759,980	-0.24%	36,203,350	-0.43%	176,028,280	0.94%	39,876,748	7.81%	87,354,918	22.81%	432,223,276	5.54%
11	Ralls	95,097,980	0.31%	15,081,520	-0.46%	45,005,050	-7.01%	42,043,450	-8.85%	54,228,456	23.51%	251,456,456	2.03%
12	Vernon	112,732,290	0.18%	24,522,220	-0.05%	44,313,650	0.70%	18,716,800	6.83%	70,510,996	21.55%	270,795,956	6.45%
13	Washington	113,718,920	-0.82%	7,394,570	-0.21%	20,386,273	-2.62%	10,942,792	17.81%	63,165,125	10.92%	215,607,680	3.91%

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	Crawford	187,001,837	-0.07%	8,662,790	-0.25%	62,739,545	2.78%	18,999,845	19.82%	79,867,115	23.71%	357,271,132	7.65%
2	Monroe	56,667,880	0.01%	25,433,910	-0.06%	12,535,480	1.43%	2,065,502	7.22%	42,819,254	26.84%	139,522,026	8.47%
3	Phelps	378,004,480	-0.17%	8,704,890	-0.86%	141,534,250	-1.43%	36,424,450	30.23%	132,130,921	24.29%	696,798,991	5.72%
4	Polk	212,132,540	0.30%	22,582,220	-0.11%	56,120,108	-0.62%	16,048,940	60.37%	91,019,720	18.22%	397,903,528	7.10%

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	Andrew	163,492,040	1.33%	17,489,780	0.28%	20,236,999	-3.46%	7,862,409	13.98%	84,461,778	23.85%	293,543,006	7.85%
2	Audrain	137,970,290	-0.08%	32,439,160	0.82%	68,983,010	11.79%	30,351,610	40.20%	90,464,729	21.12%	360,208,799	10.99%
3	Barry	285,168,541	2.17%	27,354,892	-0.23%	106,417,225	0.09%	35,846,490	-5.43%	136,918,216	19.25%	591,705,364	6.04%
4	Benton	167,061,850	0.94%	16,706,480	0.02%	41,273,820	-0.14%	4,869,646	17.52%	88,955,821	25.09%	318,867,617	7.97%
5	Buchanan	556,828,850	0.33%	15,365,380	0.42%	400,669,940	-2.53%	154,665,200	10.13%	288,787,785	19.09%	1,416,317,155	4.22%
6	Camden	1,191,280,690	0.49%	13,684,450	3.05%	217,364,480	-0.08%	32,780,710	3.28%	377,964,950	16.22%	1,833,075,280	4.14%
7	Carter	42,611,863	0.07%	3,076,020	0.33%	18,574,522	-0.61%	2,737,781	-5.19%	21,929,541	24.62%	88,929,727	6.45%
8	Chariton	48,772,700	0.07%	20,741,960	-0.12%	16,883,442	3.36%	8,789,520	43.38%	50,504,710	21.10%	145,692,332	10.47%
9	Christian	1,040,913,740	0.62%	9,290,120	-0.39%	211,624,040	1.46%	32,262,794	19.17%	306,565,301	24.70%	1,600,655,995	7.40%
10	Clark	42,531,990	-0.10%	18,754,360	0.02%	14,699,420	-0.56%	2,397,690	25.18%	35,279,990	23.53%	113,663,450	8.27%
11	Clay	3,407,711,270	0.00%	13,669,330	-1.53%	1,205,449,097	0.11%	313,045,062	7.19%	874,041,185	29.91%	5,813,915,944	5.86%
12	Dunklin	113,192,180	-0.06%	29,178,070	-0.25%	76,457,880	19.96%	18,358,081	15.70%	94,910,802	21.83%	332,097,013	11.07%
13	Henry	217,665,300	-0.33%	19,467,710	0.29%	76,183,810	-0.22%	13,728,452	-4.68%	99,422,534	25.13%	426,467,806	5.78%
14	Linn	58,216,766	0.39%	15,639,367	-0.19%	19,931,975	-4.48%	10,905,683	-4.77%	53,443,037	21.58%	158,136,828	5.93%
15	Pike	99,812,240	-0.09%	20,875,620	-0.21%	42,773,936	-4.94%	16,812,929	-3.04%	65,164,747	23.13%	245,439,472	5.79%
16	Putnam	50,505,965	-0.06%	16,714,336	0.06%	8,798,506	0.33%	4,490,260	68.57%	24,814,391	13.68%	105,323,458	5.67%
17	Ralls	95,097,980	0.31%	15,081,520	-0.46%	45,005,050	-7.01%	42,043,450	-8.85%	54,228,456	23.51%	251,456,456	2.03%
18	St. Charles	7,189,012,946	0.71%	23,578,144	0.14%	1,746,921,183	-0.69%	412,282,421	-3.21%	1,581,552,416	29.30%	10,953,347,110	4.93%
19	Scott	208,053,560	-0.10%	18,039,610	-0.17%	84,986,900	0.06%	52,638,094	7.31%	156,046,870	22.15%	519,765,034	7.41%
20	Sullivan	23,464,565	-0.19%	17,463,351	-0.03%	12,948,920	0.30%	16,245,626	5.62%	30,564,915	17.32%	100,687,377	6.00%
21	Washington	113,792,660	-0.76%	7,393,480	-0.22%	20,393,733	-2.58%	11,048,962	18.96%	64,595,318	13.43%	217,224,153	4.69%

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	Barton	64,890,050	0.02%	18,981,340	-0.07%	65,952,415	-2.83%	12,094,652	15.95%	54,824,409	19.31%	216,742,866	5.28%
2	Jefferson	2,386,178,900	0.97%	9,358,400	0.75%	582,601,650	0.35%	148,046,135	7.85%	751,772,633	12.32%	3,877,957,718	4.26%
3	Mercer	19,173,409	0.10%	17,148,028	-0.02%	9,027,660	-9.03%	8,383,504	19.12%	25,450,888	14.99%	79,183,489	8.81%
4	Polk	212,085,830	0.28%	22,582,220	-0.11%	56,120,108	-0.62%	16,048,940	60.37%	91,019,720	18.22%	397,856,818	7.09%