

# State Tax Commission Annual Report - 2005

## CHAPTER VI

### HEARINGS AND DECISIONS

### COUNTIES AND SUBDIVISIONS

July 1, 2005

Be it remembered that between the 20th day of June and the 1st day of July, 2005, the State Tax Commission of Missouri, being regularly in session at its office in the City of Jefferson, County of Cole, State of Missouri, all Members thereof being present, doth thereupon proceed to equalize the valuation of each class of real and tangible personal property among the respective Counties of the State pursuant to the provisions of Section 138.390 RSMo, for the year 2005. The following locally assessed values reflect the valuation of each county as equalized by the State Tax Commission prior to the annual meetings of the County Boards of Equalization.

| County            | Total Rural Lands | Total Incorporated Town Lots | Total Tangible Personal Property | Grand Total For County |
|-------------------|-------------------|------------------------------|----------------------------------|------------------------|
| Adair.....        | 45,830,060        | 101,103,290                  | 52,324,993                       | \$199,258,343          |
| Andrew.....       | 71,397,219        | 46,771,011                   | 41,952,020                       | 160,120,250            |
| Atchison.....     | 30,951,480        | 18,252,600                   | 22,293,428                       | 71,497,508             |
| Audrain.....      | 70,488,137        | 102,726,178                  | 60,524,301                       | 233,738,616            |
| Barry.....        | 158,499,727       | 93,590,593                   | 104,917,464                      | 357,007,784            |
| Barton.....       | 45,698,414        | 45,189,920                   | 53,704,470                       | 144,592,804            |
| Bates.....        | 61,935,115        | 45,829,828                   | 44,981,133                       | 152,746,076            |
| Benton.....       | 102,378,405       | 26,534,859                   | 47,891,039                       | 176,804,303            |
| Bollinger.....    | 51,686,660        | 10,999,900                   | 25,656,545                       | 88,343,105             |
| Boone.....        | 376,587,351       | 1,197,053,582                | 342,271,399                      | 1,915,912,332          |
| Buchanan.....     | 102,862,592       | 597,883,750                  | 261,996,463                      | 962,742,805            |
| Butler.....       | 201,491,232       | 116,636,588                  | 124,426,705                      | 442,554,525            |
| Caldwell.....     | 36,845,520        | 19,314,100                   | 22,467,778                       | 78,627,398             |
| Callaway.....     | 343,446,730       | 119,959,600                  | 145,812,131                      | 609,218,461            |
| Camden.....       | 654,031,270       | 305,253,650                  | 200,487,846                      | 1,159,772,766          |
| Cape Girardeau... | 176,976,260       | 476,499,800                  | 192,811,103                      | 846,287,163            |
| Carroll.....      | 40,972,318        | 25,895,240                   | 21,162,728                       | 88,030,286             |
| Carter.....       | 23,010,970        | 7,003,950                    | 9,392,742                        | 39,407,662             |
| Cass.....         | 247,628,022       | 606,508,127                  | 220,250,317                      | 1,074,386,466          |
| Cedar.....        | 53,172,812        | 33,219,821                   | 37,861,426                       | 124,254,059            |

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|-----------------|-------------------|------------------------------|----------------------------------|------------------------|
| Chariton.....   | 36,015,310        | 14,780,059                   | 26,069,149                       | 76,864,518             |
| Christian.....  | 255,062,840       | 306,614,280                  | 132,726,304                      | 694,403,424            |
| Clark.....      | 31,459,780        | 13,003,300                   | 18,807,648                       | 63,270,728             |
| Clay.....       | 205,567,100       | 2,299,081,540                | 849,982,436                      | 3,354,631,076          |
| Clinton.....    | 85,244,868        | 75,694,834                   | 49,293,013                       | 210,232,715            |
| Cole.....       | 267,079,020       | 597,086,072                  | 230,577,746                      | 1,094,742,838          |
| Cooper.....     | 48,741,770        | 69,585,940                   | 39,103,495                       | 157,431,205            |
| Crawford.....   | 105,031,205       | 55,619,745                   | 54,300,131                       | 214,951,081            |
| Dade.....       | 31,954,990        | 13,514,260                   | 21,278,132                       | 66,747,382             |
| Dallas.....     | 61,153,010        | 21,513,490                   | 32,615,616                       | 115,282,116            |
| Daviess.....    | 50,375,499        | 14,004,191                   | 22,773,579                       | 87,153,269             |
| DeKalb.....     | 36,213,310        | 33,149,140                   | 24,375,687                       | 93,738,137             |
| Dent.....       | 60,306,440        | 32,619,050                   | 35,075,790                       | 128,001,280            |
| Douglas.....    | 48,951,730        | 17,835,940                   | 35,216,097                       | 102,003,767            |
| Dunklin.....    | 89,467,000        | 100,655,800                  | 72,083,949                       | 262,206,749            |
| Franklin.....   | 577,149,561       | 531,906,310                  | 300,507,363                      | 1,409,563,234          |
| Gasconade.....  | 66,540,980        | 49,826,080                   | 45,271,622                       | 161,638,682            |
| Gentry.....     | 24,822,630        | 19,421,600                   | 20,001,258                       | 64,245,488             |
| Greene.....     | 830,125,540       | 1,966,036,940                | 628,832,700                      | 3,424,995,180          |
| Grundy.....     | 24,652,470        | 32,626,340                   | 28,985,738                       | 86,264,548             |
| Harrison.....   | 32,214,160        | 24,795,740                   | 24,269,315                       | 81,279,215             |
| Henry.....      | 73,277,160        | 99,411,640                   | 70,322,736                       | 243,011,536            |
| Hickory.....    | 49,180,880        | 6,244,010                    | 21,369,778                       | 76,794,668             |
| Holt.....       | 28,951,782        | 18,247,398                   | 19,094,380                       | 66,293,560             |
| Howard.....     | 35,644,114        | 21,811,613                   | 22,306,621                       | 79,762,348             |
| Howell.....     | 111,257,480       | 109,398,330                  | 96,921,040                       | 317,576,850            |
| Iron.....       | 69,159,900        | 30,343,140                   | 25,780,702                       | 125,283,742            |
| Jackson.....    | 259,453,708       | 6,860,416,439                | 1,751,850,788                    | 8,871,720,935          |
| Jasper.....     | 251,246,250       | 617,387,830                  | 384,540,270                      | 1,253,174,350          |
| Jefferson.....  | 1,170,450,614     | 529,566,731                  | 582,256,805                      | 2,282,274,150          |
| Johnson.....    | 159,196,568       | 153,450,235                  | 93,618,288                       | 406,265,091            |
| Knox.....       | 24,469,306        | 7,997,017                    | 14,915,694                       | 47,382,017             |
| Laclede.....    | 108,392,500       | 113,581,640                  | 86,254,395                       | 308,228,535            |
| Lafayette.....  | 100,956,136       | 122,678,125                  | 81,279,416                       | 304,913,677            |
| Lawrence.....   | 109,822,760       | 117,241,810                  | 83,952,600                       | 311,017,170            |
| Lewis.....      | 31,319,300        | 20,550,986                   | 26,329,931                       | 78,200,217             |
| Lincoln.....    | 216,835,760       | 127,123,920                  | 127,547,103                      | 471,506,783            |
| Linn.....       | 29,840,170        | 36,960,420                   | 38,467,202                       | 105,267,792            |
| Livingston..... | 35,967,030        | 65,671,235                   | 34,617,080                       | 136,255,345            |
| McDonald.....   | 90,965,210        | 23,830,210                   | 68,139,485                       | 182,934,905            |
| Macon.....      | 46,600,780        | 44,011,380                   | 44,264,245                       | 134,876,405            |

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| County             | Total Rural Lands | Total Incorporated Town Lots | Total Tangible Personal Property | Grand Total For County |
|--------------------|-------------------|------------------------------|----------------------------------|------------------------|
| Madison.....       | 42,636,620        | 25,798,880                   | 23,988,405                       | 92,423,905             |
| Maries.....        | 48,204,150        | 13,673,180                   | 23,614,552                       | 85,491,882             |
| Marion.....        | 63,363,060        | 137,081,180                  | 94,098,215                       | 294,542,455            |
| Mercer.....        | 23,309,700        | 4,378,930                    | 20,938,357                       | 48,626,987             |
| Miller.....        | 105,396,660       | 129,065,620                  | 57,442,699                       | 291,904,979            |
| Mississippi.....   | 41,720,760        | 35,451,760                   | 31,888,805                       | 109,061,325            |
| Moniteau.....      | 46,158,949        | 46,823,696                   | 39,930,431                       | 132,913,076            |
| Monroe.....        | 43,869,626        | 20,001,700                   | 27,123,265                       | 90,994,591             |
| Montgomery.....    | 60,834,180        | 43,348,130                   | 30,003,073                       | 134,185,383            |
| Morgan.....        | 256,562,800       | 49,205,630                   | 70,471,481                       | 376,239,911            |
| New Madrid.....    | 146,494,080       | 78,049,620                   | 127,206,345                      | 351,750,045            |
| Newton.....        | 153,175,140       | 242,019,096                  | 151,397,863                      | 546,592,099            |
| Nodaway.....       | 76,306,780        | 83,231,050                   | 79,795,756                       | 239,333,586            |
| Oregon.....        | 31,441,496        | 12,385,336                   | 21,759,177                       | 65,586,009             |
| Osage.....         | 83,226,450        | 16,287,830                   | 38,335,151                       | 137,849,431            |
| Ozark.....         | 41,152,150        | 8,584,390                    | 22,200,340                       | 71,936,880             |
| Pemiscot.....      | 41,910,190        | 50,846,032                   | 37,252,699                       | 130,008,921            |
| Perry.....         | 82,135,339        | 78,881,607                   | 81,839,339                       | 242,856,285            |
| Pettis.....        | 139,421,248       | 149,306,764                  | 119,971,096                      | 408,699,108            |
| Phelps.....        | 102,877,400       | 145,797,015                  | 89,446,211                       | 338,120,626            |
| Pike.....          | 64,154,795        | 42,117,030                   | 50,641,563                       | 156,913,388            |
| Platte.....        | 253,220,727       | 915,681,616                  | 307,552,806                      | 1,476,455,149          |
| Polk.....          | 87,997,960        | 70,422,150                   | 54,318,404                       | 212,738,514            |
| Pulaski.....       | 106,733,230       | 104,005,340                  | 52,360,013                       | 263,098,583            |
| Putnam.....        | 35,193,789        | 8,647,710                    | 14,823,690                       | 58,665,189             |
| Ralls.....         | 68,916,677        | 25,103,530                   | 47,101,020                       | 141,121,227            |
| Randolph.....      | 104,480,130       | 85,199,250                   | 70,991,222                       | 260,670,602            |
| Ray.....           | 89,003,970        | 77,895,970                   | 55,931,461                       | 222,831,401            |
| Reynolds.....      | 63,818,100        | 7,922,951                    | 23,017,329                       | 94,758,380             |
| Ripley.....        | 40,513,827        | 13,128,680                   | 17,124,974                       | 70,767,481             |
| St. Charles.....   | 1,251,870,830     | 3,900,805,130                | 960,907,566                      | 6,113,583,526          |
| St. Clair.....     | 42,006,086        | 12,000,300                   | 22,388,374                       | 76,394,760             |
| St. Francois.....  | 112,000,020       | 240,209,760                  | 115,846,290                      | 468,056,070            |
| Ste. Genevieve.... | 156,027,430       | 48,503,390                   | 72,727,705                       | 277,258,525            |
| St. Louis.....     | 4,100,414,750     | 13,097,151,810               | 3,553,345,570                    | 20,750,912,130         |
| Saline.....        | 49,127,890        | 92,860,770                   | 53,339,264                       | 195,327,924            |
| Schuyler.....      | 12,946,620        | 7,243,870                    | 10,585,940                       | 30,776,430             |
| Scotland.....      | 20,348,080        | 8,604,390                    | 14,267,654                       | 43,220,124             |
| Scott.....         | 69,877,350        | 161,729,290                  | 103,090,910                      | 334,697,550            |
| Shannon.....       | 26,505,270        | 9,737,790                    | 20,505,603                       | 56,748,663             |
| Shelby.....        | 30,035,439        | 19,557,916                   | 22,646,629                       | 72,239,984             |

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|---------------------|-------------------------|------------------------------|----------------------------------|-------------------------|
| Stoddard.....       | 117,783,383             | 87,309,108                   | 98,071,732                       | 303,164,223             |
| Stone.....          | 238,350,260             | 71,058,300                   | 84,108,013                       | 393,516,573             |
| Sullivan.....       | 30,134,840              | 10,929,568                   | 22,113,457                       | 63,177,865              |
| Taney.....          | 215,201,620             | 382,123,650                  | 119,638,362                      | 716,963,632             |
| Texas.....          | 66,716,257              | 35,336,220                   | 46,905,943                       | 148,958,420             |
| Vernon.....         | 68,352,125              | 63,495,569                   | 58,188,658                       | 190,036,352             |
| Warren.....         | 170,140,016             | 150,768,434                  | 80,084,471                       | 400,992,921             |
| Washington.....     | 74,603,462              | 17,003,422                   | 37,781,306                       | 129,388,190             |
| Wayne.....          | 48,095,633              | 13,311,284                   | 27,804,891                       | 89,211,808              |
| Webster.....        | 116,481,710             | 73,169,650                   | 62,838,067                       | 252,489,427             |
| Worth.....          | 10,033,790              | 3,414,660                    | 6,839,550                        | 20,288,000              |
| Wright.....         | 53,242,160              | 40,207,420                   | 35,306,682                       | 128,756,262             |
| St. Louis City..... | 0                       | 2,784,558,700                | 1,047,946,221                    | 3,832,504,921           |
| <b>TOTALS.....</b>  | <b>\$18,491,531,919</b> | <b>\$43,462,953,221</b>      | <b>\$16,959,005,958</b>          | <b>\$78,913,491,098</b> |

It is therefore ordered that such percentage of increase and reduction be applied to the valuation of the real and tangible personal property, by classes, in the respective counties, as set forth in said schedule.

ATTEST:  
Sandy Wankum, Administrative Secretary

Bruce E. Davis, Chairman  
Sam D. Leake, Commissioner  
Jennifer Tidwell, Commissioner