

Amended on January 8, 2024, at 3:27 p.m.

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, January 9, 2024

1:30 p.m.

- I. Original Assessment Certification**
 - A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft owned by Others dated 01-09-2024
- II. Stipulations**
 - A. Exhibit A., 1 – 3
- III. Dismissals**
 - A. Exhibit B., 1 - 7
- IV. Form 11As**
 - A. Exhibit C., 1 – 21
- V. Form 11As Amended**
 - A. Exhibit D., 1 – 7
- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated December 12, 2023, December 14, 2023, and December 21, 2023, and Closed Meeting Minutes dated December 12, 2023, and December 14, 2023)
 - C. Section Update
 - D. Assessor Education Request – Michael Dauphin, St. Louis City
 - E. Assessors’ Manual – Chapter 2 Draft Revisions
- VII. Legal**
 - A. Section Update
- VIII. Local Assistance**
 - A. Section Update
- IX. Original Assessment**
 - A. Section Update
- X. Property Tax/Legislative Items**
- XI. Commission Comments**
- XII. Closed Session**
 - A. Legal – Section 610.021(1)

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	21-14327	Louis Asinger and Alexis Asinger	St. Louis	\$98,000	\$83,030	15.28%	2021 and 2022
2	21-14712	Burba, Marilyn S Trustee	St. Louis	\$78,130	\$73,380	6.08%	2021 and 2022
3	21-62000 through 21-62229 and 23-62000 through 23-62237	Doe Run Resources Corporation	Iron	\$74,428,064	\$16,960,000	77.21%	2021 through 2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-10046	DBT Associates LLC	St. Louis
2	22-10053	Julie and Robert Gutherz	St. Louis
3	22-10054	Julie and Robert Gutherz	St. Louis
4	22-10055	Julie and Robert Gutherz	St. Louis
5	22-10062	Aaron Buettner	St. Louis
6	22-10355	Dennis Fanetti and Andrea Boulais	St. Louis
7	23-32576	Casso Enterprises LLC	St. Charles

Exhibit C. 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
<u>FORM 11As</u>													
1	Andrew	170,260,240	3.06%	18,055,500	0.90%	20,914,599	0.59%	6,567,381	-16.47%	80,950,609	-4.16%	296,748,329	1.09%
2	Barton	69,290,330	5.21%	19,087,720	-0.04%	66,743,365	0.59%	9,453,164	-21.84%	52,694,386	-3.89%	217,268,965	0.24%
3	Boone	2,194,451,467	6.43%	26,255,698	-1.06%	695,790,633	0.91%	181,150,563	7.47%	666,860,261	6.31%	3,764,508,622	6.99%
4	Buchanan	563,426,530	0.80%	16,053,120	3.40%	400,694,970	-0.66%	165,623,173	7.08%	272,061,856	-5.79%	1,417,859,649	0.11%
5	Cedar	98,203,290	-0.10%	12,830,851	-0.09%	28,764,510	-1.16%	10,888,014	-2.58%	58,517,721	5.31%	209,204,386	3.51%
6	Clinton	209,265,278	6.27%	18,995,518	-0.20%	26,467,536	-1.84%	5,326,890	10.86%	80,909,650	-4.18%	340,964,872	5.56%
7	Daviess	67,569,037	-0.04%	23,050,885	-0.21%	15,132,218	1.72%	4,899,439	-7.60%	43,178,576	-0.58%	153,830,155	1.29%
8	Howell	283,216,350	5.61%	11,818,220	2.73%	109,175,910	7.84%	33,864,620	-3.02%	129,884,800	-2.35%	567,959,900	4.43%
9	Johnson	395,764,540	4.75%	27,645,492	1.56%	106,038,312	10.47%	28,286,544	-6.13%	153,132,118	7.15%	710,867,006	6.64%
10	Miller	257,754,950	3.25%	10,614,200	0.76%	98,850,640	-0.06%	17,422,060	0.08%	113,673,035	4.28%	498,314,885	4.46%
11	Mississippi	61,504,340	5.09%	28,992,160	1.21%	22,980,420	0.59%	7,474,400	-7.73%	62,521,773	0.58%	183,473,093	2.88%
12	Monroe	64,056,920	10.24%	26,347,360	2.83%	13,778,810	9.02%	2,535,173	7.84%	41,541,360	-4.28%	148,259,623	5.61%
13	Montgomery	100,046,640	3.77%	21,584,010	1.30%	44,723,410	1.14%	15,582,030	0.79%	48,963,552	-3.73%	230,899,642	2.10%
14	Pettis	324,975,180	1.78%	27,817,400	0.42%	125,577,671	2.07%	58,814,229	11.04%	163,918,867	4.03%	701,103,347	3.89%
15	Phelps	382,465,870	-0.02%	8,764,930	-0.94%	144,073,260	0.44%	39,285,800	-2.57%	128,191,229	-5.00%	702,781,089	-0.11%
16	Pulaski	341,276,320	0.55%	4,658,060	0.01%	101,632,781	0.23%	9,244,940	-10.89%	107,716,439	-8.38%	564,528,540	-0.12%
17	Ray	198,667,860	10.15%	21,143,170	2.52%	35,668,140	0.58%	12,319,248	-4.87%	88,475,755	-4.61%	356,274,173	5.23%
18	Ripley	65,560,020	2.03%	5,893,020	-0.75%	20,715,270	8.07%	1,530,205	-5.09%	27,181,917	-5.44%	120,880,432	2.66%
19	St. Louis	21,498,969,090	16.83%	6,746,630	11.54%	7,604,932,990	11.22%	1,472,806,060	0.22%	3,621,209,179	6.87%	34,204,663,949	14.06%
20	Stone	483,727,050	1.29%	5,911,430	1.74%	121,877,100	-0.85%	43,950,308	3.82%	179,254,720	4.22%	834,720,608	4.54%
21	Sullivan	23,360,201	-1.05%	17,466,221	-0.14%	13,064,470	0.73%	17,095,600	5.23%	30,318,674	-0.81%	101,305,166	0.61%

Exhibit D. 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	Carroll	44,891,020	-0.10%	26,398,940	0.05%	17,911,000	-18.55%	3,946,690	-48.45%	34,635,820	-18.22%	127,783,470	-9.95%
2	Christian	1,171,865,800	7.50%	9,491,080	-0.55%	234,343,425	7.70%	33,258,440	3.09%	327,818,771	6.93%	1,776,777,516	11.00%
3	Cole	816,911,810	2.17%	7,212,780	-0.10%	386,901,030	1.15%	95,082,721	5.15%	285,989,003	-3.33%	1,592,097,344	2.55%
4	Harrison	40,853,840	-0.75%	22,274,510	0.18%	24,150,070	-7.13%	7,172,075	-13.48%	40,920,202	3.90%	135,370,697	-0.29%
5	Jackson	10,632,018,441	32.61%	21,587,396	53.08%	4,236,514,328	20.62%	689,866,130	0.07%	2,013,249,362	-7.63%	17,593,235,657	23.67%
6	Platte	2,045,238,257	11.02%	11,480,295	-5.24%	839,037,566	1.28%	185,437,550	3.02%	445,336,895	3.18%	3,526,530,563	8.73%
7	St. Louis City	2,751,819,470	8.89%	3,490	0.58%	1,507,799,300	1.04%	684,309,090	3.15%	635,028,584	6.51%	5,578,959,934	7.24%