

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, June 11, 2024

1:30 p.m.

- I. Closed Session**
 - A. Legal – Section 610.021(1)

- II. Original Assessment Certifications**
 - A. Attachment 1 – 2024 Certification of Commercial Aircraft Owned by Airlines dated 06-11-2024
 - B. Attachment 2 – 2024 Certification of Commercial Aircraft Owned by Others dated 06-11-2024

- III. Stipulations**
 - A. Exhibit B., 1 – 39

- IV. Dismissals**
 - A. Exhibit C., 1 – 52

- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meeting of the State Tax Commission of Missouri dated May 28, 2024, May 31, 2024, and June 3, 2024, and Closed Meeting dated May 28, 2024)
 - C. Section Update
 - D. FY-2025 STC Internal Control Plan and Cooperative Agreement
 - E. Missouri Lawyers Weekly Subscription Renewal
 - F. SHRM Conference Request
 - G. Approval for Invoices for Jackson County Deposition Transcripts

- VI. Legal**
 - A. Section Update

- VII. Local Assistance**
 - A. Section Update

- VIII. Original Assessment**
 - A. Section Update
 - B. Draft 2024 Certification of Centrally Assessed Railroad and Utility Companies

- IX. Property Tax/Legislative Items**

- X. Commission Comments**

- XI. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 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

XII. Open Session

XIII. Adjournment

Exhibit A. Stipulations

| # | Appeal Number | Name | County | Current Assd Value | Stipulated Assd Value | Diff | Tax Years |
|----|---------------|---|-------------|--------------------|-----------------------|--------|-----------|
| 1 | 21-15843 | Margretta Cassmeyer | St. Louis | \$122,850 | \$89,680 | 27.00% | 2021-2022 |
| 2 | 22-10075 | Gunnison Properties LLC Et Al | St. Louis | \$82,910 | \$8,000 | 90.35% | 2022 |
| 3 | 22-10078 | Hunter Engineering Co. | St. Louis | \$3,663,180 | \$3,588,620 | 2.04% | 2022 |
| 4 | 22-10081 | Adl Properties LLC | St. Louis | \$40,000 | \$32,850 | 17.88% | 2022 |
| 5 | 22-10100 | Federal-Mogul Vehicle Component | St. Louis | \$288,000 | \$32,000 | 88.89% | 2022 |
| 6 | 22-10369 | Gregory T Iverson | St. Louis | \$31,350 | \$26,370 | 15.89% | 2022 |
| 7 | 23-10023 | Xiaogang Cheng | St. Louis | \$148,710 | \$134,560 | 9.52% | 2023-2024 |
| 8 | 23-10147 | Rick Bibbs | St. Louis | \$29,560 | \$25,250 | 14.58% | 2023-2024 |
| 9 | 23-10218 | Rose A Clark | St. Louis | \$110,200 | \$97,910 | 11.15% | 2023-2024 |
| 10 | 23-10484 | William P. Bottom | St. Louis | \$140,600 | \$124,450 | 11.49% | 2023-2024 |
| 11 | 23-10514 | Angela Rena Brown | St. Louis | \$10,940 | \$7,200 | 34.19% | 2023-2024 |
| 12 | 23-10564 | John Hunzeker Hunzeker Living Trust | St. Louis | \$23,070 | \$16,150 | 30.00% | 2022-2023 |
| 13 | 23-10707 | Steven Thomas Campbell | St. Louis | \$34,830 | \$30,020 | 13.81% | 2023-2024 |
| 14 | 23-10755 | JoAnn Dougherty | St. Louis | \$18,830 | \$16,800 | 10.78% | 2023-2024 |
| 15 | 23-110063 | Hue T Phan | St. Louis | \$61,350 | \$57,820 | 5.75% | 2023-2024 |
| 16 | 23-110123 | Robert William Brangle Jr. | St. Louis | \$132,750 | \$118,750 | 10.55% | 2023-2024 |
| 17 | 23-110133 | Salim Ghuneim | St. Louis | \$86,030 | \$71,570 | 16.81% | 2023-2024 |
| 18 | 23-110134 | Shawket Barwary | St. Louis | \$98,690 | \$79,710 | 19.23% | 2023-2024 |
| 19 | 23-110137 | Jonathan B. Fuller | St. Louis | \$103,930 | \$97,850 | 5.85% | 2023-2024 |
| 20 | 23-110278 | Fred W. Gaskin | St. Louis | \$394,140 | \$348,840 | 11.49% | 2023-2024 |
| 21 | 23-110350 | Susan J. Coleman | St. Louis | \$67,740 | \$63,100 | 6.85% | 2023-2024 |
| 22 | 23-110989 | Robert B. Bentrup | St. Louis | \$79,100 | \$74,500 | 5.82% | 2023-2024 |
| 23 | 23-11100 | Sharon Stotler Floyd | St. Louis | \$29,600 | \$28,040 | 5.27% | 2023-2024 |
| 24 | 23-112015 | Stuart Salvador | St. Louis | \$41,800 | \$40,110 | 4.04% | 2023-2024 |
| 25 | 23-11206 | Collin M Stutz Collin and Leah Living Trust | St. Louis | \$468,730 | \$426,890 | 8.93% | 2023-2024 |
| 26 | 23-112317 | Jamie A. Moffett | St. Louis | \$19,250 | \$14,540 | 24.47% | 2023-2024 |
| 27 | 23-11310 | Jun Liang | St. Louis | \$200,200 | \$180,500 | 9.84% | 2023-2024 |
| 28 | 23-11385 | Richard John Obermeier | St. Louis | \$58,900 | \$39,620 | 32.73% | 2023-2024 |
| 29 | 23-14889 | Arlean Smith | St. Louis | \$34,050 | \$27,740 | 18.53% | 2023-2024 |
| 30 | 23-19840 | Donna Scalise Scalise Donna J Revoc Trust | St. Louis | \$301,990 | \$253,370 | 16.10% | 2023-2024 |
| 31 | 23-19844 | Ryan Roth | St. Louis | \$176,700 | \$171,930 | 2.70% | 2023-2024 |
| 32 | 23-32519 | OM Haven Properties LLC | St. Charles | \$32,782 | \$29,450 | 10.16% | 2023-2024 |
| 33 | 23-32567 | Carole Jamison | St. Charles | \$45,402 | \$41,800 | 7.93% | 2023-2024 |
| 34 | 23-32592 | Kumar Indrajit and Annamalai Devi | St. Charles | \$87,441 | \$79,800 | 8.74% | 2023-2024 |
| 35 | 23-32601 | James and Carolyn Babor | St. Charles | \$73,228 | \$68,400 | 6.59% | 2023-2024 |

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|----|----------|---------------------|----------|-----------|-----------|--------|-----------|
| 36 | 23-57000 | LL Acquisitions LLC | Franklin | \$697,100 | \$317,530 | 54.45% | 2021 |
| 37 | 23-57001 | LL Acquisitions LLC | Franklin | \$216,250 | \$98,500 | 54.45% | 2021 |
| 38 | 23-57002 | LL Acquisitions LLC | Franklin | \$614,720 | \$280,000 | 54.45% | 2021 |
| 39 | 23-93000 | Evanell Havener | Worth | \$38,010 | \$31,350 | 17.52% | 2023-2024 |

Exhibit B. Dismissals

| # | Appeal Number | Name | County |
|----|---------------|--|-----------|
| 1 | 22-10197 | KLM Property Investments LLC Series B | St. Louis |
| 2 | 23-10186 | Blair Motchan | St. Louis |
| 3 | 23-112919 | James A. Wand | St. Louis |
| 4 | 23-112920 | James A. Wand | St. Louis |
| 5 | 23-112921 | James A. Wand | St. Louis |
| 6 | 23-30133 | Mory Sanderson | Jackson |
| 7 | 23-302080 | Brett K & Schnorf McCully Kristi | Jackson |
| 8 | 23-302554 | John S & Vickie E Stanley | Jackson |
| 9 | 23-30619 | Johansen Trust #8160 | Jackson |
| 10 | 23-30695 | Art McCollom | Jackson |
| 11 | 23-30706 | Todd S & Lisa N Coffey | Jackson |
| 12 | 23-30745 | Ron & Vicki Myrick | Jackson |
| 13 | 23-30804 | Curtis Thomsen | Jackson |
| 14 | 23-30819 | Troy Shannon Jeffries | Jackson |
| 15 | 23-30820 | Troy Shannon Jeffries | Jackson |
| 16 | 23-30821 | Troy Shannon Jeffries | Jackson |
| 17 | 23-30823 | Troy Shannon Jeffries | Jackson |
| 18 | 23-30824 | Troy Shannon Jeffries | Jackson |
| 19 | 23-30825 | Troy Shannon Jeffries | Jackson |
| 20 | 23-30826 | Troy Shannon Jeffries | Jackson |
| 21 | 23-30829 | G. Karl & Nancy K. Kuhlmann | Jackson |
| 22 | 23-30852 | Katrina Clark | Jackson |
| 23 | 23-30925 | John W. & Margaret Gordon | Jackson |
| 24 | 23-30929 | Mitchell L. & Caroline L. Powell | Jackson |
| 25 | 23-30936 | Deborah Baker | Jackson |
| 26 | 23-30952 | Ernest L Burrous & Christina Schlosser | Jackson |
| 27 | 23-30978 | Matrika Hornsby | Jackson |
| 28 | 23-31006 | Robert E. Rice | Jackson |
| 29 | 23-31071 | Brandy L McGuire | Jackson |
| 30 | 23-31127 | Christopher & Jessica Hickman | Jackson |
| 31 | 23-31193 | Molly Turner | Jackson |
| 32 | 23-31205 | Michael O & Kimberly A Roberts | Jackson |
| 33 | 23-31232 | William & Sandra K Lunceford | Jackson |
| 34 | 23-31233 | Daniel J & Sheryl L Hartman | Jackson |
| 35 | 23-31276 | Alma Divina Ducot | Jackson |
| 36 | 23-31279 | Frederick J & Mary J West | Jackson |
| 37 | 23-31307 | Ryle T & Stacey M Deister | Jackson |
| 38 | 23-31332 | Steven Bradley Leach | Jackson |
| 39 | 23-31352 | Raymond E and Denise R Hinton | Jackson |

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| 41 | 23-31354 | Scott Intagliata | Jackson |
| 42 | 23-31428 | Scott Intagliata | Jackson |
| 43 | 23-31732 | AHG LLC | Jackson |
| 44 | 23-31851 | Stephen Stanberry | Jackson |
| 45 | 23-31871 | Jessica A and Ryan J Kennedy | Jackson |
| 47 | 23-31927 | Penny Ursino | Jackson |
| 48 | 23-32557 | Anthony G Davis | St. Charles |
| 49 | 23-32590 | Jaycee Fairgrounds Village | St. Charles |
| 50 | 23-32599 | John Zuccarello | St. Charles |
| 51 | 23-32664 | William H & Kathline Cox | Jackson |
| 52 | 23-32681 | Linda L. Kanai | Jackson |