

Amended July 8, 2024, at 4:00 p.m.

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, July 9, 2024

1:30 p.m.

### **I. Original Assessment**

- A. Attachment 1 – 2024 Amended Certification of Commercial Aircraft Owned by Others dated 07-09-2024

### **II. Applications for Review**

- A. 21-15725 – Chippewa Center, LLC v. St. Louis County
- B. 21-33020 through 21-33023 – JDHQ Hotels, LLC, et al. v. Greene County

### **III. Stipulations**

- A. Exhibit A., 1 – 19

### **IV. Dismissals**

- A. Exhibit B., 1 – 8

### **V. Form 11s**

- A. Exhibit C., 1

### **VI. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated June 25, 2024,  
and Closed Meeting dated June 25, 2024)
- C. Section Update
- D. 2024 MSAA Conference Attendance Request
- E. MSAA September 2024 School Attendance Request
- F. SHO Todd Wilson CLE Request
- G. FY-2025 Assessment Maintenance Rate Approval
- H. MOARK Invitation
- I. Retention of Previous Valuation Guides Discussion

### **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**

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

**XII. Closed Session**

A. Legal – Section 610.021(1)

B. Personnel – Section 610.021(3) and (13)

**XIII. Open Session**

**XIV. Adjournment**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-15966	AREC 21 LLC	St. Louis	\$2,477,900	\$1,631,040	34.18%	2021-2022
2	22-30006	F Real Foods LLC	Jackson	\$371,213	\$302,854	18.42%	2022
3	23-10321	William Wayne Marsden Marsden Family Revocable Trust	St. Louis	\$104,500	\$83,790	19.82%	2023-2024
4	23-10566	Eric Arenz	St. Louis	\$44,330	\$40,530	8.57%	2023-2024
5	23-10682	Barry Eugene Jones Jones Barry E Tr	St. Louis	\$48,750	\$45,240	7.20%	2023-2024
6	23-110071	Timothy Niere	St. Louis	\$31,350	\$26,680	14.90%	2023-2024
7	23-111298	Nicolas Chambers	St. Louis	\$120,780	\$116,510	3.54%	2023-2024
8	23-11200	Shadawn June Adams	St. Louis	\$46,550	\$40,850	12.24%	2023-2024
9	23-11336	Kelsey Laitinen Richter	St. Louis	\$81,070	\$76,000	6.25%	2023-2024
10	23-20035	100 Broadway Investors LLC	St. Louis City	\$5,765,700	\$4,304,700	25.34%	2023
11	23-20036	Hertz 10 South Broadway LLC	St. Louis City	\$5,415,100	\$4,746,400	12.35%	2023
12	23-20038	PR3 BP Assoc LLC CO Bianco Properties	St. Louis City	\$1,492,990	\$1,329,050	10.98%	2023
13	23-20039	4615 Lindell Corp	St. Louis City	\$1,565,570	\$1,209,350	22.75%	2023
14	23-20041	Midal Restaurant JV LLC CO Midas Hosp	St. Louis City	\$2,486,800	\$2,183,700	12.19%	2023
15	23-20043	Drury Development Corporation	St. Louis City	\$2,044,800	\$1,900,000	7.08%	2023
16	23-20044	Druco Inc	St. Louis City	\$25,900	\$25,900	0.00%	2023
17	23-20107	Watina LLC	St. Louis City	\$207,900	\$128,000	38.43%	2023-2024
18	23-32000	Thomas Michael Mangiaracina	Clay	\$25,180	\$21,050	16.40%	2023
19	23-32535	Concert Whitmore LLC	St. Charles	\$1,008,452	\$733,058	27.31%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-20033	Drury Development Corp	St. Louis City
2	23-20034	Drury Development Corp	St. Louis City
3	23-20040	Midas Cortex LLC CO Midas Hospitality	St. Louis City
4	23-20042	Moops LLC	St. Louis City
5	23-20046	14 Oaks Assoc LLC	St. Louis City
6	23-20047	14 Oaks Assoc LLC	St. Louis City
7	23-32054	NKC Hospitality LLC	Clay
8	23-32588	Streams Edge Properties LLC	St. Charles

Exhibit C. Form 11

#	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
1	DeKalb	59,820,060	-0.04%	14,210,800	-0.05%	93,820,410	0.28%	7,404,880	50.46%	43,268,475	-0.25%	218,524,625	1.47%

FORM 11