# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, July 9, 2024 1:30 p.m.

#### I. 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

#### **II.** Stipulations A. Exhibit A., 1 - 19

**III. Dismissals** A. Exhibit B., 1 – 8

#### IV. Form 11s

A. Exhibit C., 1

#### V. 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

#### VI. Legal

A. Section Update

# VII. Local Assistance

A. Section Update

- VIII. Original Assessment A. Section Update
- 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

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# Exhibit A. Stipulations

	Appeal	News	Garanta	Current	Stipulated	Diff	Ter Verm
#	Number	Name	County	Assd Value	Assd Value	Diff	Tax Years
1	01.15066			\$2,477,900	\$1,631,040	24 100/	2021-
1	21-15966	AREC 21 LLC	St. Louis	<b>\$251.212</b>	<b>\$202.054</b>	34.18%	2022
2	22-30006	F Real Foods LLC	Jackson	\$371,213 \$302,854		18.42%	2022
		William Wayne Marsden Marsden		\$104,500	\$83,790	10.000	2023-
3	23-10321	Family Revocable Trust	St. Louis	+	+ • • • • • •	19.82%	2024
4	02 10566		C ( I )	¢ 4 4 220	¢ 40, 520	0.570	2023-
4	23-10566	Eric Arenz	St. Louis	\$44,330	\$40,530	8.57%	2024
-	22 10692 Derry Eugene Janes Janes Derry E		St Louis	\$48,750	\$45,240	7.20%	2023- 2024
5	23-10682	Barry Eugene Jones Jones Barry E Tr	St. Louis			7.20%	2024
6	23-110071	Timothy Niere	St. Louis	\$31,350	\$26,680	14.90%	2023-2024
0	25 110071	Thirdity There	Dt. Louis	ψ51,550	φ20,000	14.9070	2024
7	23-111298	Nicolas Chambers	St. Louis	\$120,780	\$116,510	3.54%	2024
							2023-
8	23-11200	Shadawn June Adams	St. Louis	\$46,550	\$40,850	12.24%	2024
							2023-
9	23-11336	Kelsey Laitinen Richter	St. Louis	\$81,070	\$76,000	6.25%	2024
10	22 20025		St. Louis	\$5,765,700	\$4,304,700	25 240/	2022
10	23-20035	100 Broadway Investors LLC	City			25.34%	2023
11	22 20026	Used = 10 Courth Days schemer LLC	St. Louis	\$5,415,100	\$4,746,400	12 250/	2023
11	23-20036	Hertz 10 South Broadway LLC	City			12.35%	2025
10	22 20028	PR3 BP Assoc LLC CO Bianco	St. Louis City	\$1,492,990	\$1,329,050	10.98%	2023
12	23-20038	Properties	St. Louis			10.98%	2023
13	23-20039	4615 Lindell Corp	City	\$1,565,570	\$1,209,350	22.75%	2023
15	25-20059		St. Louis			22.1370	2023
14	23-20041	Midal Restaurant JV LLC CO Midas Hosp	City	\$2,486,800	\$2,183,700	12.19%	2023
14	23-20041	11050	St. Louis			12.17/0	2023
15	23-20043	Drury Development Corporation	City	\$2,044,800	\$1,900,000	7.08%	2023
15	23-20043	Drury Development Corporation	St. Louis			7.0070	2023
16	23-20044	Druco Inc	City	\$25,900	\$25,900	0.00%	2023
			St. Louis	\$207.000	\$128,000		2023-
17	23-20107	Watina LLC	City	\$207,900	\$128,000	38.43%	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

		Residential Agricultural		ultural	Business Personal Commercial Property			Personal Property		Total			
#	County	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 11						
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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%