

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, August 13, 2024

1:30 p.m.

- I. Closed Session**
 - A. Legal – Section 610.021(1)
- II. Stipulations**
 - A. Exhibit A., 1 – 71
- III. Dismissals**
 - A. Exhibit B., 1 – 18
- IV. Nunc Pro Tunc**
 - A. Exhibit C. 1
- V. Form 11s**
 - A. Exhibit D., 1 – 18
- VI. Form 11s Amended**
 - A. Exhibit E., 1 – 2
- VII. Form 11As**
 - A. Exhibit F., 1 – 6
- VIII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated July 9, 2024,
and July 12, 2024, and Closed Meeting dated July 9, 2024)
 - C. Section Update
 - D. FY-2025 PLDA Approval Request – Wilson
 - E. Moving Expenses Approval Request
 - F. 2024 MACCEA Annual Conference Request
 - G. QPS 2024 Q3 STC Results
- IX. Legal**
 - A. Section Update
- X. Local Assistance**
 - A. Section Update
 - B. Saline County- Discussion
- XI. Original Assessment**
 - A. Section Update
- XII. Property Tax/Legislative Items**

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

XIII. Commission Comments

XIV. Closed Session

A. Legal – Section 610.021(1)

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

XV. Open Session

XVI. Adjournment

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	20-66000	Union Electric Company dba Ameren Missouri	Lincoln	\$5,858,837	\$3,745,327	36.07%	2020
2	20-66001	Union Electric Company dba Ameren Missouri	Lincoln				2020
3	20-66002	Union Electric Company dba Ameren Missouri	Lincoln				2020
4	20-66003	Union Electric Company dba Ameren Missouri	Lincoln				2020
5	20-66004	Union Electric Company dba Ameren Missouri	Lincoln				2020
6	20-66005	Union Electric Company dba Ameren Missouri	Lincoln				2020
7	20-66006	Union Electric Company dba Ameren Missouri	Lincoln				2020
8	20-66007	Union Electric Company dba Ameren Missouri	Lincoln				2020
9	20-66008	Union Electric Company dba Ameren Missouri	Lincoln				2020
10	20-66009	Union Electric Company dba Ameren Missouri	Lincoln				2020
11	20-66010	Union Electric Company dba Ameren Missouri	Lincoln				2020
12	20-66011	Union Electric Company dba Ameren Missouri	Lincoln				2020
13	20-66012	Union Electric Company dba Ameren Missouri	Lincoln				2020
14	21-66000	Union Electric Company dba Ameren Missouri	Lincoln	\$6,213,969	\$4,048,191	34.85%	2021
15	21-66001	Union Electric Company dba Ameren Missouri	Lincoln				2021
16	21-66002	Union Electric Company dba Ameren Missouri	Lincoln				2021
17	21-66003	Union Electric Company dba Ameren Missouri	Lincoln				2021
18	21-66004	Union Electric Company dba Ameren Missouri	Lincoln				2021
19	21-66005	Union Electric Company dba Ameren Missouri	Lincoln				2021
20	21-66006	Union Electric Company dba Ameren Missouri	Lincoln				2021
21	21-66007	Union Electric Company dba Ameren Missouri	Lincoln				2021
22	21-66008	Union Electric Company dba Ameren Missouri	Lincoln				2021

23	21-66009	Union Electric Company dba Ameren Missouri	Lincoln				2021
24	21-66010	Union Electric Company dba Ameren Missouri	Lincoln				2021
25	21-66011	Union Electric Company dba Ameren Missouri	Lincoln				2021
26	21-66012	Union Electric Company dba Ameren Missouri	Lincoln				2021
27	23-10104	Andrew T Sharon	St. Louis	\$83,810	\$80,370	4.10%	2023-2024
28	23-10141	Lisa Gutshall	St. Louis	\$75,910	\$71,730	5.51%	2023-2024
29	23-10170	Steve Eric Roth	St. Louis	\$52,250	\$17,670	66.18%	2023-2024
30	23-10367	Michael J Rogers	St. Louis	\$54,640	\$52,970	3.06%	2023-2024
31	23-10419	Der Chyan Hwang	St. Louis	\$100,700	\$95,380	5.28%	2023-2024
32	23-10445	Melvin Joseph Milne and T Oakville Properties Oakville Comms LLC	St. Louis	\$44,520	\$38,000	14.65%	2023-2024
33	23-10446	Melvin Joseph Milne and T Oakville Properties Oakville Comms LLC	St. Louis	\$34,310	\$9,920	71.09%	2023-2024
34	23-10447	Melvin Joseph Milner Sharmel Properties Inc	St. Louis	\$34,310	\$30,860	10.06%	2023-2024
35	23-10523	Charles B Westre Westre Charles B Trustee	St. Louis	\$177,000	\$157,130	11.23%	2023-2024
36	23-10525	Robert E Jones	St. Louis	\$87,830	\$79,800	9.14%	2023-2024
37	23-10721	Robert Patrick Selke	St. Louis	\$21,170	\$17,970	15.12%	2023-2024
38	23-10789	Beverly K Wilson	St. Louis	\$15,730	\$14,380	8.58%	2023-2024
39	23-110062	Stinnett William Ray Jr and Joyce Ann HW Trs	St. Louis	\$45,520	\$42,470	6.70%	2023-2024
40	23-110068	Daniel Cordry	St. Louis	\$64,010	\$57,890	9.56%	2023-2024
41	23-110069	Daniel Cordry	St. Louis	\$77,670	\$72,920	6.12%	2023-2024
42	23-110087	John H Marshall	St. Louis	\$95,360	\$83,600	12.33%	2023-2024
43	23-110094	Richard D Robison	St. Louis	\$117,650	\$104,500	11.18%	2023-2024
44	23-110126	Michael Dean Breneman	St. Louis	\$122,000	\$112,010	8.19%	2023-2024
45	23-110272	Lyle K Nilges	St. Louis	\$65,570	\$59,470	9.30%	2023-2024
46	23-110301	Timothy Pawlow	St. Louis	\$56,870	\$50,500	11.20%	2023-2024

47	23-110336	Michael J Grzyb	St. Louis	\$72,280	\$67,050	7.24%	2023-2024
48	23-110375	Thomas A Zimmermann	St. Louis	\$69,580	\$62,870	9.64%	2023-2024
49	23-11092	H Bass Bass James H Jr Yolanda M HW	St. Louis	\$28,500	\$23,940	16.00%	2023-2024
50	23-11162	Steven Dale Mandry	St. Louis	\$55,180	\$43,850	20.53%	2023-2024
51	23-11183	Christopher Alan Chaney	St. Louis	\$147,570	\$140,660	4.68%	2023-2024
52	23-111944	James S Rubie	St. Louis	\$132,830	\$121,030	8.88%	2022-2023
53	23-112003	Joel P Kichline	St. Louis	\$105,890	\$93,820	11.40%	2023-2024
54	23-11213	Zhengmin Huang	St. Louis	\$119,510	\$103,510	13.39%	2023-2024
55	23-11236	Edgar Cathers	St. Louis	\$6,120	\$2,770	54.74%	2023-2024
56	23-112431	James Lewis Osman	St. Louis	\$115,560	\$103,910	10.08%	2023-2024
57	23-11287	Donald Heck	St. Louis	\$74,480	\$73,150	1.79%	2023-2024
58	23-11307	Robin King	St. Louis	\$31,350	\$29,530	5.81%	2023-2024
59	23-19828	John Bradley Greenberg	St. Louis	\$242,500	\$134,690	44.46%	2023-2024
60	23-30402	Sarah E Carnes Lemp	Jackson	\$8,942	\$7,000	21.72%	2023
61	23-30490	Sage Door Offices LLC	Jackson	\$49,216	\$31,840	35.31%	2023
62	23-30613	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$97,600	93.74%	2023-2024
63	23-30614	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$89,984	94.23%	2023-2024
64	23-30615	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$104,096	93.33%	2023-2024
65	23-30616	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$55,296	96.45%	2023-2024
66	23-30617	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$96,512	93.81%	2023-2024
67	23-30618	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$162,656	89.57%	2023-2024
68	23-30619	Grace Holdings Independence LLC	Jackson	\$20,422,625	\$8,569,000	58.04%	2023-2024
69	23-30620	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$473,856	69.62%	2023-2024
70	23-32011	Rudolph J Janchar and Dorothy A Janchar Revocable Living Trust	Clay	\$52,740	\$46,740	11.38%	2023
71	23-47500	D and D Cape Investments LP	Cape Girardeau	\$21,805,070	\$16,000,000	26.62%	2023-2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10926	Brandt and Company	St. Louis
2	23-10939	Rock Road Equities LLC	St. Louis
3	23-10940	Rock Road Equities LLC	St. Louis
4	23-10941	Rock Road Equities LLC	St. Louis
5	23-10942	Rock Road Equities LLC	St. Louis
6	23-10943	Rock Road Equities LLC	St. Louis
7	23-110286	Kevin M Smith	St. Louis
8	23-30834	Grant Strieby	Jackson
9	23-30937	Elton B Rust Sr	Jackson
10	23-31869	Jackson C McArthur	Jackson
11	23-31912	Tommy Dean and Connie Baldwin	Jackson
12	23-32030	Vivion Oaks Apartments LLC	Clay
13	23-32031	Vivion Oaks Apartments LLC	Clay
14	23-32032	Northbrook Grdens Apartments	Clay
15	23-32033	Northbrook Grdens Apartments	Clay
16	23-32034	Northbrook Grdens Apartments	Clay
17	23-32052	Balboa Investment Group III LLC Laufer Group International	Christian
18	23-89500	AP&SH Hospitality Inc	Taney

Exhibit C. Nunc Pro Tunc

#	Appeal Number	Name	County	Explanation of NPT
1	23-10693	Kay Emeling	St. Louis	April 16, 2024, approved Stipulation of \$36,840 should be corrected to \$36.770, 23.78% difference.

Exhibit D. Form 11s

#	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 11													
1	Caldwell	69,167,290	0.84%	14,837,430	0.86%	13,873,660	-1.44%	3,984,601	-14.00%	37,732,370	1.06%	139,595,351	1.63%
2	Cape Girardeau	802,546,990	0.16%	24,974,480	0.08%	412,062,327	0.10%	149,361,675	-1.06%	286,599,589	-2.02%	1,675,545,061	1.97%
3	Carter	44,644,217	0.25%	3,064,670	-1.52%	20,705,210	4.18%	2,906,899	11.00%	19,853,992	-2.85%	91,174,988	2.74%
4	Clark	44,844,150	1.06%	19,166,510	0.72%	15,082,680	0.92%	3,101,650	17.92%	36,117,430	7.73%	118,312,420	4.42%
5	Dent	104,277,120	-0.23%	6,684,300	0.22%	30,888,290	6.24%	13,543,940	55.54%	49,543,760	-3.04%	204,937,410	4.73%
6	Henry	241,688,640	-0.21%	21,698,200	0.67%	92,440,720	0.52%	17,921,315	-0.07%	95,236,509	-1.09%	468,985,384	0.98%
7	Howell	284,949,750	-0.17%	11,862,190	0.02%	111,057,660	0.59%	34,719,350	2.52%	124,548,240	-4.11%	567,137,190	-0.14%
8	Jasper	972,119,870	0.75%	27,440,210	-0.48%	484,598,390	0.50%	243,114,172	19.78%	390,184,592	-2.75%	2,117,457,234	2.81%
9	Lewis	47,903,250	-0.25%	19,513,100	-0.10%	28,154,920	-0.47%	6,060,700	-6.41%	42,685,436	1.34%	144,317,406	0.67%
10	McDonald	125,388,690	-0.32%	18,892,540	-0.73%	58,569,150	0.85%	38,264,365	4.97%	65,768,732	-3.43%	306,883,477	0.65%
11	Madison	79,326,040	0.52%	5,276,041	-0.14%	23,257,096	4.17%	5,197,628	5.24%	38,214,394	-0.71%	151,271,199	2.09%
12	Nodaway	152,209,040	0.24%	38,168,140	0.26%	102,022,740	0.45%	21,517,670	-4.63%	80,259,350	2.29%	394,176,940	1.28%
13	Putnam	52,555,491	-0.36%	17,031,520	0.17%	9,086,386	-0.80%	4,137,250	-4.87%	22,384,203	-4.71%	105,194,850	-0.35%
14	Ralls	100,127,600	0.22%	15,187,260	-0.70%	49,677,286	0.11%	40,633,363	-17.92%	49,521,120	-4.71%	255,146,629	-3.06%
15	St. Francois	488,463,460	0.86%	8,638,490	1.48%	156,611,570	-0.34%	43,240,560	6.58%	176,345,972	-1.67%	873,300,052	1.44%
16	Shelby	35,808,366	-0.10%	19,029,764	-0.04%	11,683,782	0.60%	6,764,770	6.61%	34,845,243	-4.44%	108,131,925	-0.19%
17	Webster	286,933,320	-0.20%	18,434,072	0.11%	99,520,070	-1.31%	23,688,990	3.09%	120,209,882	-6.88%	548,786,334	-0.42%
18	Worth	10,000,200	0.55%	8,326,195	-0.30%	2,372,546	-33.19%	417,829	-20.33%	13,185,835	0.93%	34,302,605	-0.81%

Exhibit E. Form 11s 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 11s AMENDED													
1	Gentry	40,484,490	0.81%	16,906,140	0.00%	23,009,530	3.23%	3,983,860	-3.28%	31,339,531	-2.73%	115,723,551	2.02%
2	Oregon	56,443,693	0.57%	9,724,346	1.46%	18,107,084	5.84%	2,800,337	-3.55%	29,421,594	-3.02%	116,497,054	1.98%

Exhibit F. 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
FORM 11As													
1	Bollinger	91,027,440	-0.82%	10,516,300	-0.34%	24,452,395	-2.06%	5,381,650	34.47%	46,462,890	-4.20%	177,840,675	0.49%
2	Dent	104,268,940	-0.24%	6,683,730	0.21%	30,886,500	6.23%	13,543,840	55.54%	49,715,850	-2.71%	205,098,860	4.81%
3	Gasconade	139,136,560	0.00%	9,475,390	0.03%	39,715,310	-8.17%	11,956,233	14.97%	58,970,115	-1.27%	259,253,608	0.00%
4	Iron	55,869,090	-0.02%	3,675,190	-0.07%	68,239,355	-22.76%	29,814,762	12.53%	25,048,320	-4.01%	182,646,717	-8.34%
5	Jasper	972,114,070	0.75%	27,667,390	0.35%	483,901,650	0.35%	214,591,321	5.72%	390,184,817	-2.75%	2,088,459,248	1.40%
6	Shelby	35,796,068	-0.14%	19,028,135	-0.05%	11,683,782	0.60%	6,764,700	6.61%	34,849,973	-4.43%	108,122,658	-0.20%