

Amended September 30, 2024, at 3:05 p.m.

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, October 1, 2024

1:30 p.m.

- I. Memorandum of Understanding**
  - A. Franklin County – Residential
  - B. Shelby County – Commercial
  
- II. Stipulations**
  - A. Exhibit A., 1 – 58
  
- III. Dismissals**
  - A. Exhibit B., 1 – 2
  
- IV. Form 11s**
  - A. Exhibit C., 1 – 24
  
- V. Form 11s Amended**
  - A. Exhibit D., 1 and 2
  
- VI. Form 11As**
  - A. Exhibit E., 1 – 11
  
- VII. Form 11As Amended**
  - A. Exhibit F., 1
  
- VIII. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated  
September 24, 2024, and Closed Meeting dated September 24, 2024)
  - C. Section Update
  
- IX. Legal**
  - A. Section Update
  
- X. Local Assistance**
  - A. Section Update
  - B. 2023 – 2024 Ratio Studies Report
  - C. Jackson County – Conversation
  
- 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	19-30227	Country Club Plaza JV LLC	Jackson	\$10,500,000	\$3,360,000	68.00%	2019-2020
2	19-30228	Country Club Plaza JV LLC	Jackson	\$7,150,000	\$2,288,000	68.00%	2019-2020
3	19-30229	Country Club Plaza JV LLC	Jackson	\$1,510,000	\$483,200	68.00%	2019-2020
4	19-30230	Country Club Plaza JV LLC	Jackson	\$4,270,000	\$1,366,400	68.00%	2019-2020
5	19-30231	Country Club Plaza JV LLC	Jackson	\$22,150,000	\$7,088,000	68.00%	2019-2020
6	19-30232	Country Club Plaza JV LLC	Jackson	\$11,000,000	\$3,520,000	68.00%	2019-2020
7	19-30233	Country Club Plaza JV LLC	Jackson	\$11,500,000	\$3,680,000	68.00%	2019-2020
8	19-30234	Country Club Plaza JV LLC	Jackson	\$900,000	\$288,000	68.00%	2019-2020
9	19-30235	Country Club Plaza JV LLC	Jackson	\$3,600,000	\$1,152,000	68.00%	2019-2020
10	19-30237	Country Club Plaza JV LLC	Jackson	\$2,800,000	\$896,000	68.00%	2019-2020
11	19-30238	Country Club Plaza JV LLC	Jackson	\$13,000,000	\$4,160,000	68.00%	2019-2020
12	19-30239	Country Club Plaza JV LLC	Jackson	\$11,800,000	\$3,776,000	68.00%	2019-2020
13	19-30240	Country Club Plaza JV LLC	Jackson	\$11,100,000	\$3,552,000	68.00%	2019-2020
14	19-30241	Country Club Plaza JV LLC	Jackson	\$10,700,000	\$3,424,000	68.00%	2019-2020
15	19-30242	Country Club Plaza JV LLC	Jackson	\$12,320,000	\$3,942,400	68.00%	2019-2020
16	19-30243	Country Club Plaza JV LLC	Jackson	\$12,400,000	\$3,968,000	68.00%	2019-2020
17	19-30244	Country Club Plaza JV LLC	Jackson	\$10,500,000	\$3,360,000	68.00%	2019-2020
18	19-30245	Country Club Plaza JV LLC	Jackson	\$2,250,000	\$720,000	68.00%	2019-2020
19	19-30246	Country Club Plaza JV LLC	Jackson	\$14,900,000	\$4,768,000	68.00%	2019-2020
20	19-30248	Country Club Plaza JV LLC	Jackson	\$5,300,000	\$1,696,000	68.00%	2019-2020
21	21-30153	Country Club Plaza JV LLC	Jackson	\$1,700,000	\$544,000	68.00%	2021-2022
22	21-30154	Country Club Plaza JV LLC	Jackson	\$9,800,000	\$3,136,000	68.00%	2021-2022

23	21-30155	Country Club Plaza JV LLC	Jackson	\$6,685,250	\$2,139,280	68.00%	2021-2022
24	21-30156	Country Club Plaza JV LLC	Jackson	\$1,400,000	\$448,000	68.00%	2021-2022
25	21-30157	Country Club Plaza JV LLC	Jackson	\$3,992,000	\$1,277,440	68.00%	2021-2022
26	21-30158	Country Club Plaza JV LLC	Jackson	\$20,710,000	\$6,627,200	68.00%	2021-2022
27	21-30159	Country Club Plaza JV LLC	Jackson	\$10,285,000	\$3,291,200	68.00%	2021-2022
28	21-30160	Country Club Plaza JV LLC	Jackson	\$10,752,500	\$3,440,800	68.00%	2021-2022
29	21-30161	Country Club Plaza JV LLC	Jackson	\$841,500	\$269,280	68.00%	2021-2022
30	21-30162	Country Club Plaza JV LLC	Jackson	\$3,366,000	\$1,077,120	68.00%	2021-2022
31	21-30163	Country Club Plaza JV LLC	Jackson	\$2,200,000	\$704,000	68.00%	2021-2022
32	21-30164	Country Club Plaza JV LLC	Jackson	\$2,618,000	\$837,760	68.00%	2021-2022
33	21-30165	Country Club Plaza JV LLC	Jackson	\$12,155,000	\$3,889,600	68.00%	2021-2022
34	21-30166	Country Club Plaza JV LLC	Jackson	\$11,033,000	\$3,530,560	68.00%	2021-2022
35	21-30167	Country Club Plaza JV LLC	Jackson	\$10,378,500	\$3,321,120	68.00%	2021-2022
36	21-30168	Country Club Plaza JV LLC	Jackson	\$10,000,000	\$3,200,000	68.00%	2021-2022
37	21-30169	Country Club Plaza JV LLC	Jackson	\$11,500,000	\$3,680,000	68.00%	2021-2022
38	21-30170	Country Club Plaza JV LLC	Jackson	\$11,594,000	\$3,710,080	68.00%	2021-2022
39	21-30171	Country Club Plaza JV LLC	Jackson	\$9,815,500	\$3,140,960	68.00%	2021-2022
40	21-30172	Country Club Plaza JV LLC	Jackson	\$2,103,750	\$673,200	68.00%	2021-2022
41	21-30173	Country Club Plaza JV LLC	Jackson	\$13,931,500	\$4,458,080	68.00%	2021-2022
42	21-30174	Country Club Plaza JV LLC	Jackson	\$19,800,000	\$6,336,000	68.00%	2021-2022
43	21-30175	Country Club Plaza JV LLC	Jackson	\$4,955,500	\$1,585,760	68.00%	2021-2022
44	21-30176	Country Club Plaza JV LLC	Jackson	\$22,500,000	\$7,200,000	68.00%	2021-2022
45	22-10534	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$62,880	\$8,740	86.10%	2022
46	22-10535	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$22,590	\$3,140	86.10%	2022

47	23-11025	Creve Coeur Development LLC	St. Louis	\$1,176,350	\$666,880	43.31%	2023-2024
48	23-111048	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$22,590	\$3,140	86.10%	2023-2024
49	23-111049	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$62,880	\$8,740	86.10%	2023-2024
50	23-30568	First Euclid Transportation	Jackson	\$183,130	\$24,320	86.72%	2023
51	23-30575	FT Investment Properties LLC	Jackson	\$1,374,816	\$816,000	40.65%	2023
52	23-33028	Springfield ZC Essential DT Hy Vee No 2	Greene	\$4,150,720	\$4,025,824	3.01%	2023
53	23-33029	Realty Income Prop 30 LLC Pyramid Foods	Greene	\$957,408	\$896,160	6.40%	2023
54	23-33030	LHV SPFD LLC Hy Vee No 1	Greene	\$3,242,592	\$3,084,976	4.86%	2023
55	23-33031	Springfield BJ Partners LLC Price Cutter	Greene	\$1,577,600	\$1,564,992	0.80%	2023
56	23-33032	AGI Acquisition IV LLC Price Cutter	Greene	\$1,647,584	\$1,552,160	5.79%	2023
57	23-110300	Becky Lynn	St. Louis	\$154,760	\$134,030	13.39%	2023-2024
58	23-30592	Rife Joshua Clay	Jackson	\$15,500	\$11,476	25.96%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-112768	Envision St Louis LLC	St. Louis
2	23-32012	Hoambrecker Properties LLC	Clay

Exhibit C. 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
<b>FORM 11s</b>													
1	Adair	176,776,750	-0.26%	13,486,180	-0.90%	97,983,003	-1.04%	29,027,386	11.35%	66,529,747	-3.05%	383,803,066	1.17%
2	Carroll	46,217,560	-0.33%	26,717,410	0.17%	18,290,430	-3.46%	5,288,390	34.00%	37,609,545	8.59%	134,123,335	4.96%
3	Chariton	50,392,680	-0.08%	21,046,660	-0.09%	16,985,310	3.10%	8,054,675	2.73%	46,946,090	-2.32%	143,425,415	0.68%
4	Cooper	130,601,830	-0.37%	16,212,330	0.23%	49,908,440	1.16%	10,557,574	-8.28%	64,415,826	-3.07%	271,696,000	0.44%
5	Dallas	103,615,810	0.02%	16,976,864	-0.08%	31,547,865	0.80%	4,019,031	-9.00%	51,991,122	-3.47%	208,150,692	0.53%
6	Daviess	69,305,109	-0.11%	23,165,497	-0.21%	15,830,028	1.37%	5,827,577	18.94%	42,221,809	-2.22%	156,350,020	1.64%
7	Douglas	103,189,040	-0.04%	10,073,040	-0.06%	24,968,779	0.32%	14,368,735	-11.25%	40,557,507	-0.11%	193,157,101	1.30%
8	Dunklin	118,899,940	0.01%	29,206,590	-0.10%	65,203,280	-0.98%	21,255,044	13.62%	83,603,877	-5.29%	318,168,731	-0.41%
9	Franklin	1,301,307,591	0.29%	53,139,428	-1.02%	457,190,129	2.45%	153,358,923	13.80%	359,315,113	-4.19%	2,324,311,184	2.54%
10	Grundy	47,835,900	0.49%	13,908,870	1.34%	15,265,716	-3.03%	6,956,904	12.69%	31,398,343	-3.29%	115,365,733	0.15%
11	Harrison	42,356,930	0.23%	22,919,100	0.54%	24,701,370	-10.76%	7,344,269	2.40%	39,001,232	-4.69%	136,322,901	0.70%
12	Hickory	82,877,480	-0.14%	6,499,890	-0.22%	18,389,370	1.39%	2,385,964	-2.17%	42,803,025	-1.86%	152,955,729	1.03%
13	Johnson	408,863,715	0.48%	27,737,339	-0.28%	109,479,295	2.30%	46,548,911	64.56%	141,422,849	-7.65%	734,052,109	3.26%
14	Laclede	229,863,190	0.60%	13,378,980	-0.31%	117,513,820	1.32%	44,642,955	6.26%	110,142,584	-4.21%	515,541,529	1.33%
15	Lawrence	280,072,090	0.90%	24,554,030	0.65%	105,830,380	6.83%	38,499,482	64.65%	121,499,061	-6.05%	570,455,043	4.54%
16	Lincoln	708,444,249	0.48%	20,783,376	-0.46%	119,434,039	2.37%	49,472,755	-11.23%	233,352,623	-1.70%	1,131,487,042	1.25%
17	Linn	61,496,335	-0.37%	16,087,716	-0.31%	24,854,861	0.64%	12,679,941	17.83%	49,860,349	-2.50%	164,979,202	1.25%
18	Livingston	93,467,770	0.07%	16,623,960	0.15%	41,024,340	-0.15%	15,710,260	13.22%	49,521,967	-2.91%	216,348,297	1.14%
19	Maries	63,325,180	-0.15%	8,856,700	-2.18%	18,669,860	1.70%	22,738,650	5.65%	37,679,070	0.41%	151,269,460	2.56%
20	Moniteau	114,151,400	0.74%	13,703,200	0.27%	29,755,024	8.15%	10,230,269	5.94%	59,110,621	-1.04%	226,950,514	3.15%
21	Morgan	383,497,810	0.22%	25,410,110	-0.17%	62,062,160	1.93%	8,800,469	11.24%	111,824,160	-1.96%	591,594,709	0.91%
22	Newton	474,436,470	0.67%	46,089,510	0.46%	199,858,250	-0.34%	78,772,746	17.31%	205,426,461	-2.09%	1,004,583,437	2.41%
23	Pemiscot	61,095,790	-0.74%	23,436,270	-0.18%	36,291,328	-0.09%	9,552,788	-12.87%	43,291,878	-4.41%	173,668,054	-0.78%
24	St. Louis City	2,785,873,960	-0.41%	3,490	0.00%	1,540,368,600	-0.22%	629,369,964	-8.03%	526,231,979	-17.13%	5,481,847,993	-1.74%

Exhibit D. 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
<b>FORM 11s AMENDED</b>													
1	Benton	180,882,160	0.83%	17,258,770	0.29%	46,099,880	2.24%	5,776,916	-11.57%	95,949,110	-4.39%	345,966,836	0.23%
2	Clark	44,844,150	1.06%	19,166,510	0.72%	15,082,680	0.92%	3,101,650	17.92%	36,113,050	7.72%	118,308,040	4.42%



Exhibit E. 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
<b>FORM 11As</b>													
1	Barry	308,961,019	0.20%	27,718,784	-0.40%	113,830,926	1.88%	41,227,224	9.06%	139,680,814	-2.46%	631,418,767	1.22%
2	Crawford	192,029,357	-0.15%	8,646,380	-0.34%	64,254,674	0.58%	19,585,782	0.42%	85,204,893	1.69%	369,721,086	1.43%
3	Dunklin	118,894,960	0.01%	29,206,670	-0.10%	65,203,280	-0.98%	21,321,874	13.98%	84,858,755	-3.87%	319,485,539	0.00%
4	Franklin	1,301,604,298	-1.04%	53,147,291	-1.56%	456,697,573	2.33%	153,420,798	13.84%	362,397,599	-3.37%	2,327,267,559	2.67%
5	Hickory	82,872,900	-0.15%	6,500,010	-0.22%	18,389,650	1.40%	2,385,964	-2.17%	43,297,931	-0.73%	153,446,455	1.35%
6	Lewis	48,036,840	-0.11%	19,512,030	-0.13%	28,146,530	-0.50%	6,060,850	-6.41%	42,701,976	1.38%	144,458,226	0.77%
7	Lincoln	708,971,643	0.49%	20,781,861	-0.47%	119,413,917	2.36%	49,476,975	-11.22%	234,665,961	-1.14%	1,133,310,357	1.41%
8	Livingston	93,492,720	0.10%	16,624,120	0.15%	41,024,340	-0.15%	15,710,260	13.22%	49,928,887	-2.11%	216,780,327	1.34%
9	Maries	63,418,840	-0.12%	8,863,110	-0.31%	18,666,760	0.76%	22,738,650	5.65%	37,866,090	0.91%	151,553,450	2.75%
10	Newton	474,383,960	0.66%	46,089,970	0.46%	199,834,690	-0.35%	78,773,446	17.31%	206,627,536	-1.52%	1,005,709,602	2.53%
11	St. Louis City	2,779,445,490	-0.48%	166,540	4671.92%	1,537,881,224	-0.72%	676,914,049	-1.08%	550,138,656	-13.37%	5,544,545,959	-0.62%

Exhibit F. Form 11A 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
<b>FORM 11A AMENDED</b>													
1	Bates	110,063,120	-2.09%	25,274,800	-0.23%	48,055,278	16.61%	5,814,926	8.44%	78,385,887	12.07%	267,594,011	6.37%