MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, October 1, 2024 1:30 p.m.

I.	Memorandum	of	Understanding	,
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- A. Franklin County Residential
- B. Shelby County Commercial

II. Stipulations

A. Exhibit A., 1-75

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

XIII. Commission Comments

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

XIV. Closed Session

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

XV. Open Session

XVI. Adjournment

Exhibit A. Stipulations

	Appeal			Current	Stipulated Assd		Tax
#	Number	Name	County	Assd Value	Value	Diff	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	19-30240	Country Club Plaza JV LLC	Jackson	\$10,700,000	\$3,424,000	68.00%	2019- 2020
15	19-30241	Country Club Plaza JV LLC	Jackson	\$12,320,000	\$3,942,400	68.00%	2019- 2020
16	19-30242	Country Club Plaza JV LLC	Jackson	\$12,400,000	\$3,968,000	68.00%	2019- 2020
17	19-30243	Country Club Plaza JV LLC	Jackson	\$10,500,000	\$3,360,000	68.00%	2019- 2020
				\$2,250,000	\$720,000		2019-
18	19-30245	Country Club Plaza JV LLC	Jackson	\$14,900,000	\$4,768,000	68.00%	2020
19	19-30246	Country Club Plaza JV LLC	Jackson	\$5,300,000	\$1,696,000	68.00%	2020
20	19-30248	Country Club Plaza JV LLC	Jackson	, ,		68.00%	2020 2021-
21	21-30153	Country Club Plaza JV LLC	Jackson	\$1,700,000	\$544,000	68.00%	2022
22	21-30154	Country Club Plaza JV LLC	Jackson	\$9,800,000	\$3,136,000	68.00%	2021- 2022

							2021-
23	21-30155	Country Club Plaza JV LLC	Jackson	\$6,685,250	\$2,139,280	68.00%	2022
				\$1,400,000	\$448,000		2021-
24	21-30156	Country Club Plaza JV LLC	Jackson	Ψ1,400,000	Ψ++0,000	68.00%	2022
25	21-30157	Country Club Plaza JV LLC	Jackson	\$3,992,000	\$1,277,440	68.00%	2021- 2022
23	21-30137	Country Club Flaza JV LLC	Jackson			08.00%	2021-
26	21-30158	Country Club Plaza JV LLC	Jackson	\$20,710,000	\$6,627,200	68.00%	2022
				\$10,285,000	\$3,291,200		2021-
27	21-30159	Country Club Plaza JV LLC	Jackson	\$10,203,000	Ψ3,271,200	68.00%	2022
20	21 20160	Country Club Place IVIII C	Loalraan	\$10,752,500	\$3,440,800	69.000/	2021- 2022
28	21-30160	Country Club Plaza JV LLC	Jackson			68.00%	2022
29	21-30161	Country Club Plaza JV LLC	Jackson	\$841,500	\$269,280	68.00%	2022
					. ,		2021-
30	21-30162	Country Club Plaza JV LLC	Jackson	\$3,366,000	\$1,077,120	68.00%	2022
	21 201 62		T 1	\$2,200,000	\$704,000	60.000/	2021-
31	21-30163	Country Club Plaza JV LLC	Jackson	, , ,	, , , , , , , , ,	68.00%	2022
32	21-30164	Country Club Plaza JV LLC	Jackson	\$2,618,000	\$837,760	68.00%	2021-
32	21 30101	Country Class I lazar 3 v EEC	Juckson	#12.177.000	# 2 000 c00	00.0070	2021-
33	21-30165	Country Club Plaza JV LLC	Jackson	\$12,155,000	\$3,889,600	68.00%	2022
							2021-
34	21-30166	Country Club Plaza JV LLC	Jackson	\$11,033,000	\$3,530,560	68.00%	2022
35	21-30167	Country Club Plaza JV LLC	Jackson	\$10,378,500	\$3,321,120	68.00%	2021- 2022
33	21-30107	Country Club I laza J V ELC	Jackson	\$10,578,500	φ3,321,120	08.0070	2021-
36	21-30168	Country Club Plaza JV LLC	Jackson	\$10,000,000	\$3,200,000	68.00%	2022
							2021-
37	21-30169	Country Club Plaza JV LLC	Jackson	\$11,500,000	\$3,680,000	68.00%	2022
20	21 20170	Country Club Place IVIII C	To alvo an	\$11.504.000	¢2.710.000	69.000/	2021-
38	21-30170	Country Club Plaza JV LLC	Jackson	\$11,594,000		08.00%	2022 2021-
39	21-30171	Country Club Plaza JV LLC	Jackson	\$9,815,500	\$3,140,960	68.00%	2022
							2021-
40	21-30172	Country Club Plaza JV LLC	Jackson	\$2,103,750	\$673,200	68.00%	2022
	21 20172		T 1	ф12 021 5 00	Φ4.4 5 0.000	60.000/	2021-
41	21-30173	Country Club Plaza JV LLC	Jackson	\$13,931,500	\$4,458,080	68.00%	2022
42	21-30174	Country Club Plaza JV LLC	Jackson	\$19,800,000	\$6,336,000	68.00%	2021- 2022
72	21 JUI/T	Country Class Later V EDC	Juckson			30.0070	2021-
43	21-30175	Country Club Plaza JV LLC	Jackson	\$4,955,500	\$1,585,760	68.00%	2022
				\$22,500,000	\$7,200,000		2021-
44	21-30176	Country Club Plaza JV LLC	Jackson	<i>\$22,500,000</i>	Ψ1,200,000	68.00%	2022
45	22-10080	LGH Investment Company LLC	St. Louis	\$5,910,000	\$1,891,200	68.00%	2022
43	22-10000	LOTT Investment Company LLC	St.	ψυ,910,000	ψ1,091,200	00.0070	2022
46	22-10082	PC Redevelopment Corporation	Louis	\$95,400	\$30,530	68.00%	2022
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			St.				
47	22-10083	PC Redevelopment Corporation	Louis	\$1,244,600	\$398,270	68.00%	2022
		•	St.	. , ,	,		
48	22-10092	ET Northpark LLC	Louis	\$1,830,000	\$585,600	68.00%	2022
			St.				
49	22-10094	2435 Rock Island LLC	Louis	\$940,000	\$300,800	68.00%	2022
~0	22 10005	D. T. Dill. T	St.	Φ 7 00 000	Φ240.600	60.000/	2022
50	22-10095	Pine Lawn Philips Inc	Louis	\$780,000	\$249,600	68.00%	2022
51	22-10096	Garfel LLC	St. Louis	\$900,000	\$288,000	68.00%	2022
31	22-10070	Garlet ELC	St.	\$700,000	Ψ200,000	00.0070	2022
52	22-10103	Craig Dielman Flex Holdings II LLC	Louis	\$1,900,000	\$608,000	68.00%	2022
		<u> </u>	St.	. , , ,	. ,		
53	22-10110	Plaza Inn LLC	Louis	\$7,442,200	\$2,381,500	68.00%	2022
			St.				
54	22-10112	Edison Investors LLC	Louis	\$2,210,000	\$707,200	68.00%	2022
	22 10122	Overmann Raymond V Trustee and	St.	Ф202 200	фоо 2 00	60.000/	2022
55	22-10123	Overmann Raymond	Louis	\$282,200	\$90,300	68.00%	2022
56	22-10124	Overmann Raymond V Trustee and Overmann Raymond	St. Louis	\$269,400	\$86,210	68.00%	2022
30	22-10124	Overmann Raymond V Trustee and	St.	\$209,400	\$60,210	08.0070	2022
57	22-10125	Overmann Raymond	Louis	\$263,800	\$84,420	68.00%	2022
	22 10120	0 / 4 2211 4 2111	St.	+200,000	Ψο.,.20	00.0070	
58	22-10129	DCD Investors LLC et al	Louis	\$990,000	\$316,800	68.00%	2022
			St.				
59	22-10139	Bedrock Hotel LLC	Louis	\$6,606,700	\$2,114,140	68.00%	2022
			St.		*		
60	22-10155	Packing Concepts Inc	Louis	\$6,200,000	\$1,984,000	68.00%	2022
61	22 10162	Dandan Duamantias II.C	St.	\$800,000	\$256,000	68.00%	2022
61	22-10162	Bender Properties LLC Dierbergs Fenton Crossing LLC and	Louis St.	\$600,000	\$230,000	08.00%	2022
62	22-10534	Caplaco Forty Two Inc	Louis	\$62,880	\$8,740	86.10%	2022
02	22 10331	Dierbergs Fenton Crossing LLC and	St.	Ψ02,000	φο,7 το	00.1070	2022
63	22-10535	Caplaco Forty Two Inc	Louis	\$22,590	\$3,140	86.10%	2022
			St.				2023-
64	23-11025	Creve Coeur Development LLC	Louis	\$1,176,350	\$666,880	43.31%	2024
	23-	Dierbergs Fenton Crossing LLC and	St.	40.5	.	0.46	2023-
65	111048	Caplaco Forty Two Inc	Louis	\$22,590	\$3,140	86.10%	2024
66	23-	Dierbergs Fenton Crossing LLC and	St.	\$60,000	\$0.740	96 100/	2023-
66	111049	Caplaco Forty Two Inc	Louis	\$62,880	\$8,740	86.10%	2024
67	23-30568	First Euclid Transportation	Jackson	\$183,130	\$24,320	86.72%	2023
68	23-30575	FT Investment Properties LLC	Jackson	\$1,374,816	\$816,000	40.65%	2023
69	23-33028	Springfield ZC Essential DT Hy Vee No 2	Greene	\$4,150,720	\$4,025,824	3.01%	2023
		Realty Income Prop 30 LLC Pyramid					
70	23-33029	Foods	Greene	\$957,408	\$896,160	6.40%	2023
71	23-33030	LHV SPFD LLC Hy Vee No 1	Greene	\$3,242,592	\$3,084,976	4.86%	2023
		Springfield BJ Partners LLC Price					
72	23-33031	Cutter	Greene	\$1,577,600	\$1,564,992	0.80%	2023

73	23-33032	AGI Acquisition IV LLC Price Cutter	Greene	\$1,647,584	\$1,552,160	5.79%	2023
	23-		St.				2023-
74	110300	Becky Lynn	Louis	\$154,760	\$134,030	13.39%	2024
75	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

		Residential		esidential Agricultural		Comn	Commercial		s Personal perty	Persona	l 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
	1	T	T			T	FORM 11s	1	T	T	T	T	
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

		Residential		Residential Agricu		Agricultural Commercial		Business Personal 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
						FOR	M 11s AMENDE	<u>D</u>					
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

		Residential		Agricultural		Comm	Commercial		Business Personal 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 11As							
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

		Residential Agricultural		Comn	Commercial		Business Personal Property		Property	Total			
#	Total Assessment Assessed Growth (w/o		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
						FORI	M 11A AMENDE	D					
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%