

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, October 15, 2024

1:30 p.m.

- I. Application for Review**
 - A. 19-30227 through 19-30235, 19-30237 through 19-30246, and 19-30248, Country Club Plaza JV LLC v. Jackson County

- II. Stipulations**
 - A. Exhibit A., 1 – 100

- III. Dismissals**
 - A. Exhibit B., 1 – 127

- IV. Form 11s**
 - A. Exhibit C., 1 – 11

- V. Form 11As**
 - A. Exhibit D., 1 – 7

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated October 1, 2024, and Closed Meeting dated October 1, 2024)
 - C. Section Update
 - D. PLDA Approval – Stacy Ingle
 - E. 2025 Commission Meeting Schedule

- 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**

- XII. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)

XIII. Open Session

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

XIV. Adjournment

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

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	16-33012	General Council of the Assemblies of God	Greene	\$2,956,130	\$1,242,430	57.97%	2016
2	16-33013	General Council of the Assemblies of God	Greene				2016
3	16-33014	General Council of the Assemblies of God	Greene				2016
4	16-33015	General Council of the Assemblies of God	Greene				2016
5	16-33016	General Council of the Assemblies of God	Greene				2016
6	16-33017	General Council of the Assemblies of God	Greene				2016
7	16-33018	General Council of the Assemblies of God	Greene				2016
8	16-33019	General Council of the Assemblies of God	Greene				2016
9	16-33020	General Council of the Assemblies of God	Greene				2016
10	16-33021	General Council of the Assemblies of God	Greene				2016
11	16-33022	General Council of the Assemblies of God	Greene				2016
12	22-10080	LGH Investment Company LLC	St. Louis	\$2,336,000	\$1,891,200	19.04%	2022
13	22-10082	PC Redevelopment Corporation	St. Louis	\$69,600	\$30,530	56.14%	2022
14	22-10083	PC Redevelopment Corporation	St. Louis	\$907,940	\$398,270	56.13%	2022
15	22-10092	ET Northpark LLC	St. Louis	\$1,152,000	\$585,600	49.17%	2022
16	22-10094	2435 Rock Island LLC	St. Louis	\$457,280	\$300,800	34.22%	2022
17	22-10095	Pine Lawn Philips Inc	St. Louis	\$387,420	\$249,600	35.57%	2022
18	22-10096	Garfel LLC	St. Louis	\$356,260	\$288,000	19.16%	2022
19	22-10103	Craig Dielman Flex Holdings II LLC	St. Louis	\$659,140	\$608,000	7.76%	2022
20	22-10110	Plaza Inn LLC	St. Louis	\$3,244,420	\$2,381,500	26.60%	2022
21	22-10112	Edison Investors LLC	St. Louis	\$1,016,640	\$707,200	30.44%	2022
22	22-10123	Overmann Raymond V Trustee and Overmann Raymond	St. Louis	\$112,900	\$90,300	20.02%	2022
23	22-10124	Overmann Raymond V Trustee and Overmann Raymond	St. Louis	\$107,780	\$86,210	20.01%	2022
24	22-10125	Overmann Raymond V Trustee and Overmann Raymond	St. Louis	\$105,540	\$84,420	20.01%	2022
25	22-10129	DCD Investors LLC et al	St. Louis	\$407,900	\$316,800	22.33%	2022
26	22-10139	Bedrock Hotel LLC	St. Louis	\$4,039,300	\$2,114,140	47.66%	2022

27	22-10155	Packing Concepts Inc	St. Louis	\$2,588,030	\$1,984,000	23.34%	2022
28	22-10162	Bender Properties LLC	St. Louis	\$401,660	\$256,000	36.26%	2022
29	23-112323	RJK Management LLC	St. Louis	\$11,500	\$6,840	40.52%	2023-2024
30	23-112324	Equity Trust	St. Louis	\$14,990	\$1,900	87.32%	2023-2024
31	23-11752	Stolley Virginia L Trustee	St. Louis	\$192,220	\$170,450	11.33%	2023-2024
32	23-12001	McLaughlin Bernard E and Dorcas McLaughlin	St. Louis	\$125,610	\$114,360	8.96%	2023-2024
33	23-12499	Ivey Marjorie M	St. Louis	\$253,780	\$165,110	34.94%	2023-2024
34	23-18277	Fogle James L and Pattylynn Fogle	St. Louis	\$209,760	\$200,640	4.35%	2023-2024
35	23-18291	Crandon 223 LLC	St. Louis	\$158,440	\$143,580	9.38%	2023-2024
36	23-18292	Crandon 239 LLC	St. Louis	\$165,050	\$154,740	6.25%	2023-2024
37	23-18293	Crandon 245 LLC	St. Louis	\$152,000	\$148,240	2.47%	2023-2024
38	23-18295	Marcial Jorge A and Katherine Herzog	St. Louis	\$169,230	\$167,770	0.86%	2023-2024
39	23-18316	Grumney Cynthia C House Trust	St. Louis	\$859,960	\$823,780	4.21%	2023-2024
40	23-18318	Brown Jarrett and Busjra Diana	St. Louis	\$158,290	\$154,470	2.41%	2023-2024
41	23-18345	Schnuck Scott C	St. Louis	\$660,290	\$635,660	3.73%	2023-2024
42	23-18364	Grossman Richard B and Deborah S Trust	St. Louis	\$193,420	\$184,950	4.38%	2023-2024
43	23-18384	Kanefield Andrew F and Lois Soffer	St. Louis	\$168,440	\$163,700	2.81%	2023-2024
44	23-18411	Boniske Deborah J	St. Louis	\$147,270	\$140,090	4.88%	2023-2024
45	23-18429	Ko Hoo Sang and Kang Sho Yeung	St. Louis	\$114,000	\$105,980	7.04%	2023-2024
46	23-18450	Feutz Edward P and Cheryl L HW Trs	St. Louis	\$252,490	\$239,020	5.33%	2023-2024
47	23-18459	Less Carole B Trustee	St. Louis	\$255,460	\$234,920	8.04%	2023-2024
48	23-18470	Smith Jenna L	St. Louis	\$98,170	\$87,130	11.25%	2023-2024
49	23-18482	Molitor Jake and Julie Molitor	St. Louis	\$125,860	\$119,680	4.91%	2023-2024
50	23-18484	Crump Byron W and Rebekah Crump	St. Louis	\$119,020	\$113,340	4.77%	2023-2024

51	23-18500	Kinsman David D and Catherine Kinsman	St. Louis	\$393,950	\$369,660	6.17%	2023-2024
52	23-18507	Kretmar Gerald and Cynthia Kretmar	St. Louis	\$140,600	\$136,440	2.96%	2023-2024
53	23-18522	Tolen Terry H Revocable Trust Etal	St. Louis	\$142,390	\$136,800	3.93%	2023-2024
54	23-18546	Fishman Frederick P	St. Louis	\$47,500	\$44,650	6.00%	2023-2024
55	23-18575	Blixen John H and Mary Blixen	St. Louis	\$207,610	\$190,890	8.05%	2023-2024
56	23-18587	Haas Bjorn J and Lena Haas	St. Louis	\$396,530	\$347,380	12.40%	2023-2024
79	23-18590	Kecch Roger L and Mary Lou Keech	St. Louis	\$380,000	\$369,720	2.71%	2023-2024
80	23-18609	Sellinger Joseph P and Nancy K Trustees	St. Louis	\$868,150	\$808,010	6.93%	2023-2024
81	23-18621	Walker Gordon A and Amy Walker	St. Louis	\$1,648,500	\$1,102,000	33.15%	2023-2024
82	23-18625	Glaser Joyce Trustee	St. Louis	\$362,480	\$357,180	1.46%	2023-2024
83	23-18696	McNett G and Alexandra McNett	St. Louis	\$175,750	\$168,890	3.90%	2023-2024
84	23-18703	Obedin David and Clare Davis	St. Louis	\$204,250	\$192,280	5.86%	2023-2024
85	23-18726	Marx Kenneth F Trust Etal	St. Louis	\$377,910	\$366,800	2.94%	2023-2024
86	23-18733	Morse Robert E and Susan Trustee	St. Louis	\$116,790	\$110,690	5.22%	2023-2024
87	23-18769	Aulbach James V and Cristina MA	St. Louis	\$48,930	\$44,460	9.14%	2023-2024
88	23-18780	Ross Nancy Ann and Donald Lee HH Trustees	St. Louis	\$1,279,330	\$1,045,000	18.32%	2023-2024
89	23-18790	Pentrex Development Corporation	St. Louis	\$81,360	\$80,240	1.38%	2023-2024
90	23-18806	Birke Matthew K and Christine Birke	St. Louis	\$159,730	\$155,800	2.46%	2023-2024
91	23-18828	Roettger Living Trust	St. Louis	\$144,230	\$135,490	6.06%	2023-2024
92	23-18840	Kirkwood Crestwood Properties LLC	St. Louis	\$68,780	\$62,910	8.53%	2023-2024
93	23-18875	Shieh Stephanie C and Sumon Sen	St. Louis	\$152,990	\$148,790	2.75%	2023-2024
94	23-18895	Gilner Frank H Trustee	St. Louis	\$200,090	\$197,520	1.28%	2023-2024
95	23-18919	Faulhber Francis and Susan Faulhber	St. Louis	\$154,150	\$149,610	2.95%	2023-2024
96	23-18945	Shah Younus and Sumera Shah	St. Louis	\$113,580	\$110,920	2.34%	2023-2024

97	23-18963	Snyder Jason E	St. Louis	\$85,500	\$84,300	1.40%	2023- 2024
98	23-18977	Leiendecker Charlotte	St. Louis	\$95,420	\$92,950	2.59%	2023- 2024
99	23-18980	Roethemeyer Family Trust	St. Louis	\$226,180	\$202,840	10.32%	2023- 2024
100	23-18982	Sherman Stephen J and Kimberly Sherman	St. Louis	\$146,760	\$138,760	5.45%	2023- 2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-10140	Bed Rock Hotel LLC	St. Louis
2	23-11469	NB910 LLC	St. Louis
3	23-11964	Taylor Jennifer M Revocable Living Trust	St. Louis
4	23-12297	Seyer Katherine M Edward Hanneke	St. Louis
5	23-14838	Sun Peng Chen Rong	St. Louis
6	23-15084	Schmidt Bradley	St. Louis
7	23-15090	Lyons Martin J Margaret Lyons	St. Louis
8	23-18276	Hyde Holdings L P	St. Louis
9	23-18282	Trovillion L Carr Ellen Trovillion	St. Louis
10	23-18283	Zebell Diane	St. Louis
11	23-18286	Tillman Mary	St. Louis
12	23-18287	Jackson Melinda L Trustee	St. Louis
13	23-18302	Deutsch Charles J Patsy Stam	St. Louis
14	23-18337	Bommarito Anthony M Anne Bommarito	St. Louis
15	23-18342	Meyers Sara Lynn Trustee	St. Louis
16	23-18347	Cella Louis A Rochelle Cella	St. Louis
17	23-18362	Lefton Jeffrey S Bry Elizabeth	St. Louis
18	23-18380	Shaw Dena David Kovalic	St. Louis
19	23-18382	Charak David Ii Trustee	St. Louis
20	23-18387	Son Hyran R Revocable Trust	St. Louis
21	23-18388	Rubin Irvin S Gst Exempt Trust	St. Louis
22	23-18391	Engelhardt Karl Fredrik Anette Eva	St. Louis
23	23-18393	Maltzman Douglas B	St. Louis
24	23-18397	Moriconi Susan W Tr Moriconi	St. Louis
25	23-18400	Graham John D Trustee Etal	St. Louis
26	23-18406	Streett Donald H Helen Streett	St. Louis
27	23-18410	Rust Greg A	St. Louis
28	23-18425	Ryan Thomas Edward Katherine Ryan	St. Louis
29	23-18430	Carlie Mark S Marie Carlie	St. Louis
30	23-18433	Taylor Joe Emily Taylor	St. Louis
31	23-18435	Shamsham Fadi Carla Geha	St. Louis
32	23-18442	Mullins Tyler	St. Louis
33	23-18446	Rose Micah Tonya Rose	St. Louis
34	23-18448	Weiss Michael Living Trust The	St. Louis
35	23-18451	Keller Christopher Mindy Keller	St. Louis
36	23-18453	Dempsey David Lucie Dempsey	St. Louis
37	23-18475	Benoist Walter F Revocable Trust	St. Louis
38	23-18485	Lu Yanan Minyu Cao	St. Louis
39	23-18497	Carmichael Brendan M Margaret George	St. Louis
41	23-18502	Rafael Robert Revocable Trust	St. Louis

42	23-18514	Clevinger Brian L Vicki Clevinger	St. Louis
43	23-18525	K & G Rental Properties Llc	St. Louis
44	23-18529	Vatterott Katherine H	St. Louis
45	23-18537	Scaduto Frank John Carly Scaduto	St. Louis
47	23-18543	Aschinger A William Karen Aschinger	St. Louis
48	23-18545	K & G Rental Properties Llc	St. Louis
49	23-18548	Gherardini Trent M	St. Louis
50	23-18549	Wind Edwin C Trustee Etal	St. Louis
51	23-18552	Klein Erica L	St. Louis
52	23-18561	Cantrell Russell C	St. Louis
53	23-18567	Hutchins Pamela J Trustee	St. Louis
54	23-18568	Thompson Robert	St. Louis
55	23-18576	Minkler Robert J Charlotte Minkler	St. Louis
56	23-18579	One Lindworth Investment Llc	St. Louis
57	23-18582	Dimitriades Tom Trustee Etal	St. Louis
58	23-18589	Pernoud Joan M Flavius G H/H Trustees	St. Louis
59	23-18608	Whiting Richard M Jeanne Whiting	St. Louis
60	23-18620	Bussmann Tyler Revocable Trust The	St. Louis
61	23-18623	Rank C Richard Ilonka Rank	St. Louis
62	23-18624	Glaser David Deeanna Glaser	St. Louis
63	23-18632	Weiss Barbara L Qualified Weiss	St. Louis
64	23-18672	K & G Rental Properties Llc	St. Louis
65	23-18679	Wind Edwin C Jr Frances L H/W Trs	St. Louis
66	23-18690	Loynd Robert C Trustee	St. Louis
67	23-18695	Burkhardt Jonathan S Jackie Burkhardt	St. Louis
68	23-18702	Busch August A	St. Louis
69	23-18706	Schnoebelen John E & Joan B Revocable	St. Louis
70	23-18707	Spitzfaden Craig Revocable Living Trust	St. Louis
71	23-18717	Voss Andrew	St. Louis
72	23-18718	Kopp Kenneth J Pamela Kopp	St. Louis
73	23-18722	Cordes Robert G Trustee Et Al	St. Louis
74	23-18725	Baker Charles Trustee Etal	St. Louis
75	23-18728	Greenley Robert Z Judith H H/W Trustee	St. Louis
76	23-18731	Davis Thomas E Melissa Davis	St. Louis
77	23-18739	Planck Ernest & Susan Qualified Spousal	St. Louis
78	23-18741	Sansone Douglas G Living Trust	St. Louis
79	23-18743	Amato Jason B Jennifer Amato	St. Louis
80	23-18753	Gellner David Angela Gellner	St. Louis
81	23-18759	K & G Rental Properties Llc	St. Louis
82	23-18772	Coleman Jeffrey W Kimberly Coleman	St. Louis
83	23-18782	Wind Edwin C Trustee Etal	St. Louis
84	23-18787	Gaal Frank A Sharon Gaal	St. Louis

85	23-18791	Divincen Janice L Living Trust	St. Louis
86	23-18821	Van Ness Eric Nancy Van Ness	St. Louis
87	23-18822	Chiapelas Thomas M Elizabeth Chiapelas	St. Louis
88	23-18823	Perrin 2012 Family Trust	St. Louis
89	23-18826	Aschenbrenner Jeffrey C	St. Louis
90	23-18827	Sellberg Charles W Stacey Sellberg	St. Louis
91	23-18830	Dreyer Stephen W & Melissa A H/W Trs	St. Louis
92	23-18835	Stewart William L Marilyn Stewart	St. Louis
93	23-18836	Cook Charles W Jr Trustee Etal	St. Louis
94	23-18837	Phillips Stephen M & Susan D Living	St. Louis
95	23-18839	Roedel Strong Mary Suzanne Revocable	St. Louis
96	23-18842	Werner Roberts Revocable Trust	St. Louis
97	23-18845	Mclean Mark G Alice Mclean	St. Louis
98	23-18859	Openlander Thomas V Holly Mary	St. Louis
99	23-18860	Dreyer Stephen W Living Trust The Et Al	St. Louis
100	23-18863	Bononi Larry Etal	St. Louis
101	23-18866	Hagan Michael L & Marilyn K H/W Trustees	St. Louis
102	23-18872	Roehm Anne L	St. Louis
103	23-18878	Simhadri Venkata Vijaya Yalamanchill	St. Louis
104	23-18882	Dopuch Norma Jean	St. Louis
105	23-18891	Gamble Bruce F & Marie Renee Living	St. Louis
106	23-18903	Franke Travis Lindsay Franke	St. Louis
107	23-18908	Hummel Patricia W Trust	St. Louis
108	23-18928	French Matthew Cama French	St. Louis
109	23-18935	Doub Wiliam & Jane Revocable Trust	St. Louis
110	23-18936	Landy Donald S & Lily A H/W Trustees	St. Louis
111	23-18946	George Bijoy Geena George	St. Louis
112	23-18950	Cypress Horan Llc	St. Louis
113	23-18968	Bilpush Nicholas Emily Bilpush	St. Louis
114	23-18973	Kaminski William G Phyllis Kaminski	St. Louis
115	23-18974	Carpenter James R Rebecca Carpenter	St. Louis
116	23-18978	Kempf Properties Llc	St. Louis
117	23-18981	Rcm Real Estate L L C	St. Louis
118	23-18983	Mcmanus Marc Jody Mcmanus	St. Louis
119	23-18984	Alt Mark E & Kristin L Revocable Trust	St. Louis
120	23-18995	Harmon Jerry R & Lisa J Indenture Trust	St. Louis
121	23-19504	Bestar LLC	St. Louis
122	23-31153	Randal L Echterling	Jackson
123	23-32551	Dana Fox	St. Charles
124	23-33047	ESS Properties LLC	Greene
125	23-33048	Taja Investments LLC	Greene

126	23-33049	Wiese Enterprises Inc	Greene
127	23-89650	76 Marketplace Lot 3 LLC dba Jubilee Foods Rhodes Family Price Chopper	Taney

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
FORM 11s													
1	Andrew	172,459,350	0.12%	18,247,340	0.31%	21,435,652	1.86%	6,219,292	-5.30%	78,840,331	-2.61%	297,201,965	0.15%
2	Knox	24,468,347	-0.41%	18,090,399	-0.14%	9,267,401	-3.08%	3,246,861	-12.02%	35,844,880	12.16%	90,917,888	5.14%
3	Macon	104,313,350	-2.27%	21,216,440	-0.66%	37,445,950	-0.71%	8,709,155	0.00%	70,506,816	1.58%	242,191,711	0.49%
4	Monroe	65,130,720	0.52%	26,638,340	0.62%	13,901,260	-0.22%	2,053,150	-19.01%	41,312,641	-0.55%	149,036,111	0.52%
5	Perry	203,771,094	0.24%	14,072,447	0.09%	84,383,577	5.77%	40,155,441	24.30%	91,372,759	-4.66%	433,755,318	2.94%
6	Reynolds	29,080,980	-0.65%	4,596,200	0.39%	106,505,453	2.00%	20,802,947	6.09%	20,516,280	-1.20%	181,501,860	1.89%
7	Ripley	66,270,120	-0.06%	5,974,750	1.06%	20,404,930	-1.50%	1,905,996	24.56%	24,976,815	-8.11%	119,532,611	-1.12%
8	St. Clair	64,148,800	-0.39%	15,970,900	-0.52%	16,885,900	11.29%	2,426,073	3.41%	35,747,054	0.17%	135,178,727	2.98%
9	St. Louis	21,615,920,540	0.13%	6,137,550	-9.08%	7,694,228,510	0.57%	1,572,128,750	6.74%	3,400,244,560	-6.10%	34,288,659,910	0.25%
10	Stone	511,425,990	0.46%	6,302,680	3.00%	177,910,778	15.96%	44,105,286	0.35%	172,323,624	-3.87%	912,068,358	9.27%
11	Wayne	63,707,230	0.83%	4,411,530	-0.86%	25,478,994	1.18%	9,211,169	-11.26%	35,503,926	-5.77%	138,312,849	-0.78%

Exhibit D. 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	Chariton	50,452,390	0.04%	21,047,410	-0.08%	16,984,950	3.10%	8,120,605	3.57%	47,508,150	-1.15%	144,113,505	1.16%
2	Holt	31,839,310	-0.29%	20,631,970	-0.04%	25,530,545	-3.65%	4,053,111	-25.73%	38,888,998	3.59%	120,943,934	0.03%
3	Howard	62,904,410	-0.16%	15,038,290	-0.17%	13,289,928	-0.57%	3,498,953	8.76%	43,606,924	-0.77%	138,338,505	2.52%
4	Linn	61,749,795	-0.44%	16,359,894	1.39%	24,749,501	1.02%	12,682,643	17.85%	50,433,880	-1.38%	165,975,713	1.86%
5	Nodaway	152,176,220	0.22%	38,154,240	0.23%	102,022,440	0.45%	21,517,670	-4.63%	80,506,990	2.60%	394,377,560	1.33%
6	Pemiscot	61,095,790	-0.74%	23,436,270	-0.18%	36,291,328	-0.09%	9,553,288	-12.87%	43,777,088	-3.34%	174,153,764	-0.50%
7	Polk	233,070,590	-0.02%	23,765,850	-0.16%	66,607,010	1.95%	17,043,280	-16.18%	94,758,610	0.98%	435,245,340	2.37%