

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, October 29, 2024

1:30 p.m.

- I. Memorandum of Understanding**
  - A. Clay County – Residential
  
- II. 2024-2025 Assessment Maintenance Plans**
  - A. Callaway County
  - B. Chariton County
  
- III. Stipulations**
  - A. Exhibit A., 1 – 5
  
- IV. Dismissals**
  - A. Exhibit B., 1 and 2
  
- V. Form 11s**
  - A. Exhibit C., 1 – 17
  
- VI. Form 11 Amended**
  - A. Exhibit D., 1
  
- VII. Form 11As**
  - A. Exhibit E., 1 – 16
  
- VIII. Form 11As Amended**
  - A. Exhibit F., 1 and 2
  
- IX. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes
    - (Meetings of the State Tax Commission of Missouri dated October 15, 2024, and October 18, 2024, and Closed Meeting dated October 15, 2024)
  - C. Section Update
  - D. PLDA Approval – Stacy Ingle
  - E. Assessor Education Non-Compliance – Brent Johnson
  - F. Replacement Recorder Request
  - G. MAC Invitation and Attendance Request
  - H. STC Conference Room Furnishings Request
  
- X. Legal**
  - A. Section Update
  
- XI. Local Assistance**
  - A. Section Update

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

**XII. Original Assessment**

A. Section Update

**XIII. Property Tax/Legislative Items**

**XIV. Commission Comments**

**XV. Closed Session**

A. Legal – Section 610.021(1)

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

**XVI. Open Session**

**XVII. Adjournment**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-110352	John R Chong	St. Louis	\$109,270	\$94,470	13.54%	2023-2024
2	23-111300	Stephen Rhoads	St. Louis	\$92,950	\$78,340	15.72%	2023-2024
3	23-11305	Benjamin Patrick Brady	St. Louis	\$30,880	\$29,510	4.44%	2023-2024
4	23-11423	Lora Ann Thomas	St. Louis	\$38,460	\$27,550	28.37%	2023-2024
5	23-45503	Oak Grove Development LLC	Butler	\$775,300	\$480,000	38.09%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-15762	C and B Properties	St. Louis
2	23-32561	PPM Horizon LLC	St. Charles

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	Butler	319,772,280	0.16%	19,620,260	-0.12%	201,464,135	-8.81%	32,543,671	-0.06%	122,796,862	-3.66%	696,197,208	-2.55%
2	Marion	229,281,420	0.26%	15,817,420	0.19%	111,793,340	0.79%	31,267,220	-16.81%	171,702,491	72.23%	559,861,891	14.58%
3	Mississippi	62,448,260	0.03%	28,979,080	-0.21%	26,006,080	0.85%	9,374,750	25.42%	60,608,389	-3.06%	187,416,559	2.15%
4	Montgomery	102,161,420	0.02%	21,725,380	-0.02%	45,847,380	0.65%	14,037,580	-9.91%	48,158,075	-1.65%	231,929,835	0.45%
5	Ozark	76,114,340	0.82%	6,396,490	-4.68%	18,888,230	1.91%	2,684,477	39.79%	37,031,704	-0.89%	141,115,241	1.45%
6	Phelps	387,022,460	-0.09%	8,923,600	-0.02%	147,018,420	0.65%	38,240,328	-2.66%	122,879,696	-4.14%	704,084,504	0.19%
7	Pulaski	346,430,512	0.34%	4,881,848	3.75%	103,850,755	1.07%	9,255,950	0.12%	105,238,541	-2.30%	569,657,606	0.91%
8	Randolph	156,515,640	-0.17%	12,670,630	0.49%	170,832,260	0.66%	51,649,390	35.17%	89,015,277	-1.78%	480,683,197	3.72%
9	Ray	204,526,860	1.20%	21,497,100	0.57%	36,191,960	0.52%	14,916,202	21.08%	83,863,049	-5.21%	360,995,171	1.33%
10	Ste. Genevieve	233,915,740	0.19%	13,670,670	0.13%	567,043,050	0.68%	50,860,980	10.19%	95,685,168	0.40%	961,175,608	2.18%
11	Saline	165,051,670	0.14%	27,506,270	0.09%	57,865,778	1.48%	19,973,477	13.45%	85,883,200	-3.95%	356,280,395	1.16%
12	Scotland	25,951,880	-0.65%	18,890,520	-1.01%	8,714,664	-1.10%	3,396,720	3.45%	29,212,654	0.79%	86,166,438	2.35%
13	Scott	221,268,440	-0.18%	18,186,610	-1.09%	98,987,783	-1.54%	54,428,568	29.42%	159,660,467	-0.46%	552,531,868	3.76%
14	Shannon	42,337,260	0.41%	7,761,070	0.02%	15,053,440	0.72%	2,259,282	-7.86%	35,076,531	-0.25%	102,487,583	0.27%
15	Sullivan	23,593,312	-0.24%	17,495,701	0.05%	13,262,372	1.51%	10,476,076	-38.72%	28,672,199	-5.43%	93,499,660	-7.70%
16	Taney	621,476,136	1.63%	6,522,516	-1.08%	553,571,289	11.24%	68,338,843	2.57%	142,019,844	-3.94%	1,391,928,628	5.79%
17	Texas	159,632,150	-0.03%	17,190,120	0.94%	42,377,125	-0.90%	8,517,685	14.58%	77,170,893	0.25%	304,887,973	1.82%

Exhibit D. Form 11 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 11 AMENDED</b>													
1	Cole	827,032,640	0.19%	7,226,890	-0.20%	388,744,227	-1.15%	104,147,800	9.53%	268,642,926	-6.07%	1,595,794,483	0.23%

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	Barton	70,199,300	0.03%	19,146,590	-0.41%	67,050,270	-1.07%	9,659,110	2.18%	51,357,458	-2.54%	217,412,728	0.07%
2	Benton	180,847,170	0.81%	17,261,800	0.31%	46,091,720	2.23%	5,636,396	-13.72%	97,466,484	-2.88%	347,303,570	0.61%
3	Butler	321,136,140	0.59%	19,637,380	-0.03%	201,001,810	-9.02%	33,053,095	1.50%	125,372,477	-1.64%	700,200,902	-1.99%
4	Carroll	46,164,300	-0.45%	26,707,800	0.13%	18,232,200	-3.78%	5,373,740	36.16%	37,845,165	9.27%	134,323,205	5.12%
5	Christian	1,222,060,260	0.42%	9,627,130	-0.01%	237,815,850	-0.64%	32,663,597	-1.79%	327,016,890	-0.24%	1,829,183,727	2.95%
6	Clark	44,830,470	1.00%	19,176,160	0.77%	15,082,680	0.92%	3,101,650	17.92%	36,113,050	7.72%	118,304,010	4.41%
7	Dallas	103,617,470	0.02%	16,976,264	-0.08%	31,547,965	0.80%	4,047,281	-8.36%	53,043,517	-1.52%	209,232,497	1.06%
8	Gentry	40,558,410	0.54%	16,906,430	0.01%	23,017,970	2.41%	3,983,920	-3.28%	31,501,073	-2.23%	115,967,803	2.24%
9	Jefferson	2,574,989,300	0.95%	13,413,600	-5.84%	611,109,697	0.19%	166,875,300	13.61%	837,284,209	-4.80%	4,203,672,106	1.28%
10	Laclede	229,856,310	0.60%	13,378,050	-0.32%	117,516,040	1.32%	42,762,386	1.78%	110,811,547	-3.63%	514,324,333	1.09%
11	McDonald	125,641,090	-0.12%	18,901,010	-0.68%	58,723,400	1.12%	38,260,717	4.96%	68,598,193	0.73%	310,124,410	1.72%
12	Putnam	52,861,627	-0.37%	17,045,740	0.20%	9,306,301	1.62%	4,138,120	-4.85%	22,752,693	-3.14%	106,104,481	0.51%
13	Reynolds	29,080,980	-0.65%	4,595,960	0.39%	106,508,203	2.01%	20,851,571	6.33%	20,608,210	-0.76%	181,644,924	1.98%
14	Sullivan	23,576,050	-0.27%	17,498,201	0.07%	13,263,622	1.52%	21,177,098	23.87%	28,923,259	-4.60%	104,438,230	3.09%
15	Taney	621,844,431	1.69%	6,522,846	-1.08%	551,032,272	10.72%	70,433,679	5.72%	143,586,094	-2.88%	1,393,419,322	5.90%
16	Worth	10,000,540	0.45%	8,325,515	-0.30%	2,367,666	-33.35%	418,829	-20.14%	13,214,895	1.16%	34,327,445	-0.74%

Exhibit F. Form 11As Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
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<b>FORM 11A AMENDED</b>													
1	Mercer	20,040,536	-0.42%	17,346,157	-0.12%	7,543,905	0.46%	8,161,745	-1.04%	22,101,326	-1.41%	75,193,669	0.47%
2	Oregon	56,443,693	0.57%	9,724,346	1.46%	18,028,362	5.38%	2,718,922	-6.35%	29,384,984	-3.14%	116,300,307	1.81%