

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, November 19, 2024

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Bates County – Residential
 - B. Bates County – Commercial
 - C. Gasconade County – Residential
 - D. Stoddard County – Residential

- II. Order of Correction**
 - A. 23-32504, Kohler Ronnie & Dennis v. St. Charles County

- III. Stipulations**
 - A. Exhibit A., 1 – 33

- IV. Dismissals**
 - A. Exhibit B., 1 – 97

- V. Form 11s**
 - A. Exhibit C., 1 – 3

- VI. Form 11As**
 - A. Exhibit D., 1 – 12

- VII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated
October 28, 2024, October 29, 2024, and November 8, 2024, and Closed
Meetings dated October 29, 2024, and November 8, 2024)
 - C. Section Update
 - D. Coffe Maker Request
 - E. Quarterly Pulse Survey Q4 Results

- VIII. Legal**
 - A. Section Update

- IX. Local Assistance**
 - A. Section Update
 - B. Crexi Database Request
 - C. Commissioner Report

- X. Original Assessment**
 - A. Section Update
 - B. 2025 OA Publications and Subscription Request
 - C. 2025 WSATA Training Request

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

- XI. Property Tax/Legislative Items**
 - A. Gov Watch Subscription Renewal Request
- XII. Commission Comments**
- XIII. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XIV. Open Session**
- XV. Adjournment**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10090	Andrew S Lohr Spectaculohr Properties LLC	St. Louis	\$34,900	\$34,010	2.55%	2023-2024
2	23-10214	Matthew Workman	St. Louis	\$69,350	\$46,550	32.88%	2023-2024
3	23-10313	Kevin H Chou	St. Louis	\$41,290	\$38,100	7.73%	2023-2024
4	23-10356	Joshua Thomas Wilson	St. Louis	\$88,980	\$79,190	11.00%	2023-2024
5	23-10377	Richard Farrell Jennings	St. Louis	\$188,060	\$168,150	10.59%	2023-2024
6	23-110290	Paul J Fendler	St. Louis	\$24,620	\$15,960	35.17%	2023-2024
7	23-110292	Paul J Fendler	St. Louis	\$23,430	\$20,900	10.80%	2023-2024
8	23-112022	Charles Broze Belpedio	St. Louis	\$77,250	\$66,500	13.92%	2023-2024
9	23-112153	Missouri American Water	St. Louis	\$777,540	\$604,800	22.22%	2023-2024
10	23-112170	BCP Brandle LLC	St. Louis	\$564,800	\$278,400	50.71%	2023-2024
11	23-112171	Pi Beta Phi Fraternity	St. Louis	\$657,280	\$489,600	25.51%	2023-2024
12	23-112173	Ward Property Management LLC	St. Louis	\$707,780	\$547,200	22.69%	2023-2024
13	23-112179	On Target Investments LLC	St. Louis	\$739,010	\$640,000	13.40%	2023-2024
14	23-112185	Elda MO WWH LLC	St. Louis	\$674,820	\$316,800	53.05%	2023-2024
15	23-112261	Bi State Rubber Inc	St. Louis	\$745,090	\$652,800	12.39%	2023-2024
16	23-112303	Debkar Commercial Holding LLC	St. Louis	\$606,660	\$502,400	17.19%	2023-2024
17	23-112310	3 D LLLC	St. Louis	\$780,420	\$688,000	11.84%	2023-2024
18	23-112311	Simon Trade Center Buildings LLC	St. Louis	\$652,800	\$464,000	28.92%	2023-2024
19	23-112312	Weston United LLC	St. Louis	\$599,360	\$448,000	25.25%	2023-2024
20	23-11291	David Benjamin Granat	St. Louis	\$106,130	\$95,000	10.49%	2023-2024
21	23-11746	Gene F Sprich Jr Trustee	St. Louis	\$343,520	\$300,620	12.49%	2023-2024
22	23-11975	Stephen M Keller and Anna Polizzi Keller	St. Louis	\$128,800	\$125,210	2.79%	2023-2024

23	23-12149	James E and Merry L Mosbacher H W Trustee	St. Louis	\$157,020	\$153,330	2.35%	2023- 2024
24	23-12282	Richard A Halsey and Mary Wochner	St. Louis	\$181,580	\$178,520	1.69%	2023- 2024
25	23-12426	Stephen G and Marcia Voorhees	St. Louis	\$130,910	\$111,190	15.06%	2023- 2024
26	23-12624	KMJ Ren Prop MO1 LLC	St. Louis	\$27,320	\$12,710	53.48%	2023- 2024
27	23-12630	Charles and Jessica Culella	St. Louis	\$19,910	\$13,780	30.79%	2023- 2024
28	23-15072	Dennis L Fanetti and Andrea Boulais	St. Louis	\$90,740	\$88,180	2.82%	2023- 2024
29	23-18640	Michael H and Rita Mooney	St. Louis	\$684,650	\$570,000	16.75%	2023- 2024
30	23-18774	Foerster Property Managemet LLC	St. Louis	\$57,460	\$39,900	30.56%	2023- 2024
31	23-18844	Joan E Park	St. Louis	\$66,500	\$63,750	4.14%	2023- 2024
32	23-20109	Everest 4400 McPherson LLC	St. Louis City	\$1,321,920	\$744,500	43.68%	2024
33	23-20110	Everest 4400 McPherson LLC	St. Louis City	\$1,321,920	\$577,410	56.32%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-17779	Quik Trip Corporation	St. Louis
2	21-17782	Quik Trip Corporation	St. Louis
3	21-17783	Quik Trip Corporation	St. Louis
4	21-17784	Quik Trip Corporation	St. Louis
5	21-17785	Quik Trip Corporation	St. Louis
6	21-17786	Quik Trip Corporation	St. Louis
7	21-17787	Quik Trip Corporation	St. Louis
8	21-17788	Quik Trip Corporation	St. Louis
9	21-17789	Quik Trip Corporation	St. Louis
10	21-17790	Quik Trip Corporation	St. Louis
11	21-17791	Quik Trip Corporation	St. Louis
12	21-17792	Quik Trip Corporation	St. Louis
13	21-17794	Quik Trip Corporation	St. Louis
14	21-17795	Quik Trip Corporation	St. Louis
15	21-17796	Quik Trip Corporation	St. Louis
16	21-17797	Quik Trip Corporation	St. Louis
17	21-17798	Quik Trip Corporation	St. Louis
18	21-17799	Quik Trip Corporation	St. Louis
19	21-17800	Quik Trip Corporation	St. Louis
20	21-17801	Quik Trip Corporation	St. Louis
21	21-17802	Quik Trip Corporation	St. Louis
22	21-17803	Quik Trip Corporation	St. Louis
23	21-17804	Quik Trip Corporation	St. Louis
24	21-17805	Quik Trip Corporation	St. Louis
25	21-17806	Quik Trip Corporation	St. Louis
26	21-17807	Quik Trip Corporation	St. Louis
27	21-17808	Quik Trip Corporation	St. Louis
28	21-17809	Quik Trip Corporation	St. Louis
29	21-17810	Quik Trip Corporation	St. Louis
30	21-17811	Quik Trip Corporation	St. Louis
31	21-17812	Quik Trip Corporation	St. Louis
32	21-17813	Quik Trip Corporation	St. Louis
33	21-17814	Quik Trip Corporation	St. Louis
34	21-17815	Quik Trip Corporation	St. Louis
35	21-17816	Quik Trip Corporation	St. Louis
36	21-17817	Quik Trip Corporation	St. Louis
37	21-17818	Quik Trip Corporation	St. Louis
38	21-17819	Quik Trip Corporation	St. Louis
39	23-11698	Kacena Andrew R Elizabeth Kacena	St. Louis

41	23-11721	Tilley Christopher Erin Tilley	St. Louis
42	23-11745	Pearlstone Anthony C Rebecca Pearlstone	St. Louis
43	23-11751	Rosenblum Robert J Mary Rosenblum	St. Louis
44	23-11759	Bauer Steven E Sarah Bauer	St. Louis
45	23-11762	Brenner Jim	St. Louis
47	23-11794	Tfm Legacy Real Estate L L C	St. Louis
48	23-11797	Boshara Ramon J Lora Boshara	St. Louis
49	23-11799	Fordyce Lisa	St. Louis
50	23-11819	Sommers Thomas S Kathryn Sommers	St. Louis
51	23-11820	7048 Dartmouth L L C	St. Louis
52	23-11851	Freund Robert J Trustee	St. Louis
53	23-11857	Domash Kenneth Aimee Domash	St. Louis
54	23-11864	Sholts Richard A & Young Sun K H/W Trs	St. Louis
55	23-11922	Bean David K Sharon Bean	St. Louis
56	23-11932	Bay Window Properties Llc	St. Louis
57	23-11933	Bay Window Properties Llc	St. Louis
58	23-11986	Peters Jay A Dana Peters	St. Louis
59	23-12012	Williams Donald R Tr Williams	St. Louis
60	23-12016	Patel Kanubhai M Bhargavi Patel	St. Louis
61	23-12032	Huels Hollis A Stuart Huels	St. Louis
62	23-12050	Cabbabe Joint Revocable Trust	St. Louis
63	23-12135	Atkinson Brooke S Trustee	St. Louis
64	23-12146	Mcgarry John D Evelyn Mcgarry	St. Louis
65	23-12147	Groll John R	St. Louis
66	23-12156	Joshi Kailash & Sunita Revocable Living	St. Louis
67	23-12250	Cronin Jerry R Jr & Lauren K Real Estate	St. Louis
68	23-12266	Malan John Daniel	St. Louis
69	23-12403	Cole Daniel F Rhonda Cole	St. Louis
70	23-12441	Orlando Janice R Revocable Living Trust	St. Louis
71	23-12481	Carril Christopher Kathleen Carril	St. Louis
72	23-12500	Cain Jennifer Edward Cain	St. Louis
73	23-12601	Vreeland Juanita M	St. Louis
74	23-12602	Vreeland Juanita M	St. Louis
75	23-12638	Bortscheller Steven Trustee	St. Louis
76	23-12670	Mcclain James Wilma Mcclain	St. Louis
77	23-12671	Fordyce S Wesley	St. Louis
78	23-12737	Phoenix Capital Group Llc	St. Louis
79	23-12798	Love Land Cattle Company	St. Louis
80	23-13305	Taffa Properties L L C	St. Louis
81	23-14338	Seymour Real Estate Llc	St. Louis
82	23-18275	Green Elizabeth L	St. Louis

83	23-18294	Katzman Mark P Hilary Skirboll	St. Louis
84	23-18310	Swift Bryan M Lindsey Swift	St. Louis
85	23-18314	Paramount Bond & Mortgage Co Inc	St. Louis
86	23-18320	Gallardo Living Trust	St. Louis
87	23-18386	Cohen Jane E Revocable Trust	St. Louis
88	23-18401	Schnuck Craig D Nancy Schnuck	St. Louis
89	23-18467	Briscoe Edward D	St. Louis
90	23-18511	Mccullen Rosanne Patricia Trustee	St. Louis
91	23-18536	Saeger Jeffrey D Kathi Saeger	St. Louis
92	23-18628	Murphy John G Revocable Living Trust	St. Louis
93	23-18669	Pball Properties L L C	St. Louis
94	23-18693	Gluck William B Yvonne Gluck	St. Louis
95	23-18700	Turquoise Water Trust	St. Louis
96	23-18761	K & G Rental Properties Llc	St. Louis
97	23-18843	Shreves Family Limited Partnership	St. Louis

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	Camden	1,239,615,410	0.97%	13,668,550	-0.20%	227,531,790	1.33%	35,191,610	3.73%	426,140,652	6.78%	1,942,148,012	3.15%
2	Clay	4,048,480,560	-0.10%	13,000,240	-2.35%	1,405,254,120	1.31%	378,424,025	5.52%	795,412,759	-8.48%	6,640,571,704	0.27%
3	Platte	2,081,175,631	0.20%	11,620,800	1.07%	873,521,021	2.76%	199,876,245	7.79%	416,320,173	-6.52%	3,582,513,870	1.59%

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	Andrew	172,506,370	0.17%	18,245,750	0.30%	21,435,332	1.86%	6,220,952	-5.27%	80,154,481	-0.98%	298,562,885	0.61%
2	Cole	827,888,500	0.19%	7,231,620	-0.13%	388,086,597	-1.32%	104,409,620	9.81%	272,479,594	-4.72%	1,600,095,931	0.50%
3	Grundy	47,845,910	0.51%	13,909,440	1.34%	15,244,176	-3.17%	6,965,284	12.83%	31,766,568	-2.15%	115,731,378	0.47%
4	Montgomery	102,580,140	0.08%	21,891,010	0.45%	45,705,820	0.34%	14,493,500	-6.99%	49,389,621	0.87%	234,060,091	1.37%
5	Ralls	100,127,600	0.22%	15,187,260	-0.70%	49,677,286	0.11%	40,637,523	-17.91%	50,187,060	-3.43%	255,816,729	-2.81%
6	Randolph	156,515,640	-0.17%	12,670,630	0.49%	170,832,260	0.66%	51,649,390	35.17%	89,040,657	-1.75%	480,708,577	3.72%
7	St. Charles	9,120,507,705	0.72%	24,177,772	-3.25%	1,973,213,173	-0.01%	475,604,616	3.89%	1,554,280,895	-4.84%	13,147,784,161	1.41%
8	St. Francois	488,742,030	0.86%	8,638,940	1.48%	156,652,300	-0.31%	43,260,720	6.63%	178,169,775	-0.65%	875,463,765	1.69%
9	Ste. Genevieve	233,920,640	0.18%	13,679,940	0.20%	567,002,990	0.68%	51,119,250	10.75%	96,672,158	1.44%	962,394,978	2.31%
10	Scotland	25,951,880	-0.65%	18,890,520	-1.01%	8,714,664	-1.10%	3,396,720	3.45%	29,221,584	0.82%	86,175,368	2.36%
11	Shannon	42,338,640	0.41%	7,761,930	0.03%	15,054,110	0.73%	2,241,512	-8.59%	35,204,141	-200.11%	102,600,333	0.38%
12	Texas	159,636,100	-0.03%	17,190,100	0.94%	42,377,125	-0.90%	8,721,965	17.33%	77,870,027	1.16%	305,795,317	2.13%