

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, December 10, 2024

1:30 p.m.

- I. Original Assessment Certifications**
 - A. Attachment #3, 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 12-10-2024
 - B. Attachment #4, 2024 Amended Certification of Centrally Assessed Private Car Companies dated 12-10-2024

- II. Memorandums of Understanding**
 - A. Adair County – Residential
 - B. Caldwell County – Residential
 - C. Cass County – Residential
 - D. Douglas County – Residential
 - E. Ripley County – Residential

- III. Applications for Review**
 - A. 17-111818 Elda MO WW H LLC, v. St. Louis County
 - B. 17-111556, Forsyth Centre Associates, LLC, v. St. Louis County
 - C. 17-111561, 8182 Maryland Associates, v. St. Louis County
 - D. 17-111564 and 17-111565, 8182 Maryland Associates, v. St. Louis County

- IV. Stipulations**
 - A. Exhibit A., 1 – 35

- V. Dismissals**
 - A. Exhibit B., 1 – 6

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

- VII. Form 11s Amended**
 - A. Exhibit D., 1 and 2

- VIII. Form 11As**
 - A. Exhibit E., 1 – 20

- IX. Form 11A Amended**
 - A. Exhibit F., 1

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

- X. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated November 19, 2024, November 21, 2024, November 22, 2024, and November 27, 2024, and Closed Meetings dated November 19, 2024, November 21, 2024, November 22, 2024, and November 27, 2024)
 - C. Section Update
 - D. IAAO 2025 Membership Renewal
 - E. MSAA March 2025 School Course Approval Request
 - F. Sue Ann Stokes, McDonald County Assessor, Education Request
 - G. TV Mount and Install Request

- XI. Legal**
 - A. Section Update

- XII. Local Assistance**
 - A. Section Update
 - B. LOC/MOU – Discussion

- XIII. Original Assessment**
 - A. Section Update

- XIV. Property Tax/Legislative Items**

- XV. Commission Comments**

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

- XVII. Open Session**

- XVIII. Adjournment**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-20049	St Louis BOA Plaza LLC	St. Louis City	\$9,117,300	\$6,027,300	33.89%	2021-2022
2	21-20051	St Louis BOA Plaza LLC	St. Louis City	\$4,548,100	\$3,009,200	33.84%	2021-2022
3	21-20086	HDH LLC	St. Louis City	\$12,904,300	\$10,240,000	20.65%	2021-2022
4	23-10038	Kellee Crowe	St. Louis	\$102,560	\$96,900	5.52%	2023-2024
5	23-10039	Mary and Dale Curtis	St. Louis	\$124,320	\$110,470	11.14%	2023-2024
6	23-10062	Christina Bryan	St. Louis	\$63,900	\$59,090	7.53%	2023-2024
7	23-10131	Lynne Etta Stoecker	St. Louis	\$61,750	\$57,000	7.69%	2023-2024
8	23-10164	Mathew Paul Bradford	St. Louis	\$190,110	\$166,250	12.55%	2023-2024
9	23-10188	Osamu R Yoshida	St. Louis	\$64,260	\$53,200	17.21%	2023-2024
10	23-10229	Jeff Abaray Etal	St. Louis	\$38,000	\$27,550	27.50%	2023-2024
11	23-10330	Timothy C and Barbara F Bross Trustees	St. Louis	\$84,890	\$81,700	3.76%	2023-2024
12	23-10388	Donn Arlen Rubin	St. Louis	\$307,970	\$251,640	18.29%	2023-2024
13	23-10631	Stephen Fike	St. Louis	\$77,810	\$71,970	7.51%	2023-2024
14	23-10687	Dorothy M Mulligan TOD RLT Barbara R Haegele	St. Louis	\$40,490	\$33,780	16.57%	2023-2024
15	23-10838	Beverly A Schammel Revocable Trust	St. Louis	\$162,010	\$127,300	21.42%	2023-2024
16	23-110064	Bong Phan Phan Bon Thi	St. Louis	\$56,620	\$51,830	8.46%	2023-2024
17	23-110121	Judice Green	St. Louis	\$16,320	\$12,980	20.47%	2023-2024
18	23-110122	Taylor A Rich	St. Louis	\$79,610	\$77,290	2.91%	2023-2024
19	23-110130	Robert Smith	St. Louis	\$209,150	\$124,640	40.41%	2023-2024
20	23-11067	Zurab Gakhutishini Ferguson I LLC	St. Louis	\$13,680	\$8,170	40.28%	2023-2024
21	23-11068	Zurab Gakhutishini Ferguson I LLC	St. Louis	\$12,670	\$9,500	25.02%	2023-2024
22	23-11211	TSG Downtown Chesterfield Redevelopment Staenberg Group Inc	St. Louis	\$171,870	\$100,260	41.67%	2023-2024

23	23-11212	TSG Downtown Chesterfield Redevelopment Staenberg Group Inc	St. Louis	\$1,993,600	\$1,123,490	43.65%	2023- 2024
24	23-11215	TSG Downtown Chesterfield Redevelopment Staenberg Group Inc	St. Louis	\$2,076,160	\$1,162,400	44.01%	2023- 2024
25	23-11289	TSG Downtown Chesterfield Redevelopment Staenberg Group Inc	St. Louis	\$3,392,000	\$1,745,760	48.53%	2023- 2024
26	23-11325	TSG Downtown Chesterfield Redevelopment Staenberg Group Inc	St. Louis	\$1,884,420	\$936,830	50.29%	2023- 2024
27	23-11388	Kellye Mae Still	St. Louis	\$10,770	\$8,610	20.06%	2023- 2024
28	23-11418	Jeffrey Glennon Redington	St. Louis	\$147,460	\$123,690	16.12%	2023- 2024
29	23-11435	Ken Youngermann	St. Louis	\$8,000	\$3,520	56.00%	2023- 2024
30	23-19837	Robert Paul Benner	St. Louis	\$89,110	\$88,710	0.45%	2023- 2024
31	23-20024	St Louis BOA Plaza LLC	St. Louis City	\$9,117,300	\$5,173,500	43.26%	2023- 2024
32	23-20026	St Louis BOA Plaza LLC	St. Louis City	\$4,548,100	\$2,582,900	43.21%	2023- 2024
33	23-20111	LEK Inc	St. Louis City	\$482,400	\$239,500	50.35%	2023- 2024
34	23-32758	Market South 1 LLC	Jackson	\$1,215,712	\$704,000	42.09%	2023
35	23-42000	EFCO Corporation	Barry	\$5,537,792	\$5,120,000	7.54%	2023- 2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-20050	St Louis BOA Plaza LLC	St. Louis City
2	23-19558	The Emerald Group Inc	St. Louis
3	23-20025	St Louis BOA Plaza LLC	St. Louis City
4	23-33024	Cinema 16 LLC	Greene
5	23-42001	EFCO Corporation	Barry
6	23-42002	EFCO Corporation	Barry

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	Callaway	405,557,908	1.19%	25,513,814	0.76%	331,791,056	4.98%	146,372,535	27.75%	153,186,592	-3.77%	1,062,421,905	5.76%
2	Clinton	212,327,994	-0.66%	19,047,269	-0.23%	26,969,323	0.44%	8,341,450	56.59%	77,904,010	-3.71%	344,590,046	1.06%
3	Greene	3,657,708,140	0.05%	23,606,160	-0.34%	1,890,718,408	0.24%	394,134,280	11.50%	930,788,495	2.50%	6,896,955,483	3.06%
4	Lafayette	254,876,315	-1.59%	22,833,370	-0.17%	56,842,978	-0.60%	11,108,773	-7.98%	127,145,579	-1.61%	472,807,015	0.64%
5	Miller	264,358,790	0.67%	10,860,070	1.28%	102,464,610	0.07%	15,264,800	-12.38%	115,419,344	1.54%	508,367,614	2.02%
6	Osage	123,481,297	1.79%	14,476,621	0.16%	48,545,216	36.43%	5,290,820	15.98%	61,436,141	-9.20%	253,230,095	6.19%
7	Pettis	329,614,600	0.08%	28,231,320	0.01%	126,374,543	-1.64%	33,369,106	-43.26%	142,390,235	-13.13%	659,979,804	-5.87%
8	Schuyler	20,848,370	0.50%	7,864,220	-1.19%	65,370,997	-0.23%	2,365,602	-0.23%	17,588,704	-4.11%	114,037,893	0.27%
9	Vernon	121,304,720	0.36%	25,378,310	-0.05%	46,252,090	3.27%	24,298,710	21.65%	64,140,633	-4.26%	281,374,463	1.87%
10	Washington	120,983,740	1.93%	7,508,050	-1.41%	23,408,995	-12.53%	15,430,585	9.20%	67,835,459	0.81%	235,166,829	2.21%
11	Wright	115,136,880	-0.22%	11,549,040	0.09%	45,319,400	1.18%	7,087,734	23.12%	55,495,924	2.02%	234,588,978	2.94%

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
FORM 11 AMENDED													
1	Buchanan	567,167,000	0.17%	16,065,600	-0.41%	402,007,270	-0.20%	171,323,590	3.44%	258,283,303	-5.06%	1,414,846,763	-0.21%
2	Saline	165,045,330	0.14%	27,506,270	0.09%	57,865,778	1.48%	19,973,477	13.45%	85,883,200	-3.95%	356,274,055	1.16%

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
FORM 11As													
1	Buchanan	567,715,550	0.18%	16,113,400	-0.39%	402,039,380	-0.33%	175,100,070	5.72%	268,880,963	-1.17%	1,429,849,363	0.85%
2	Caldwell	69,148,080	0.87%	14,840,350	0.88%	13,873,660	-0.48%	3,984,601	-14.00%	37,734,980	1.07%	139,581,671	1.62%
3	Clinton	212,474,975	-0.66%	19,092,802	-0.03%	27,131,464	0.44%	7,660,190	43.80%	78,208,210	-3.34%	344,567,641	1.06%
4	Cooper	130,868,980	-0.16%	16,204,960	0.18%	49,908,440	1.16%	10,860,138	-5.65%	66,059,371	-0.60%	273,901,889	1.26%
5	Greene	3,657,201,490	-0.04%	23,608,300	-1.01%	1,880,039,938	-0.26%	395,174,740	11.79%	921,148,110	1.44%	6,877,172,578	2.77%
6	Harrison	42,356,020	0.22%	22,919,970	0.54%	24,701,370	-10.76%	7,385,419	2.97%	39,526,602	-3.41%	136,889,381	1.12%
7	Marion	231,218,560	0.58%	15,900,460	0.37%	111,907,100	0.78%	39,281,880	4.52%	177,750,383	78.30%	576,058,383	17.90%
8	Moniteau	114,242,640	0.82%	13,702,510	0.26%	29,605,170	7.59%	9,009,410	-6.70%	59,634,714	-0.16%	226,194,444	2.81%
9	Pettis	330,102,330	0.25%	28,240,140	0.04%	126,650,773	-1.43%	54,884,596	-6.68%	153,721,074	-6.22%	693,598,913	-1.07%
10	Platte	2,081,717,765	0.15%	11,622,145	1.08%	860,016,609	1.15%	199,876,245	7.79%	416,320,173	-6.52%	3,569,552,937	1.22%
11	Pulaski	346,433,873	0.34%	4,882,304	3.76%	105,169,521	1.04%	10,605,570	14.72%	105,888,701	-1.70%	572,979,969	1.50%
12	Ray	204,526,750	1.20%	21,496,080	0.56%	36,191,960	0.52%	15,566,357	26.36%	86,264,227	-2.50%	364,045,374	2.18%
13	Saline	164,973,630	0.11%	27,514,550	0.12%	57,755,418	1.40%	19,999,947	13.60%	87,566,810	-2.07%	357,810,355	1.59%
14	Schuyler	20,848,370	0.50%	7,864,220	-1.19%	65,370,997	-0.23%	2,365,602	-0.23%	17,588,704	-4.11%	114,037,893	0.27%
15	Scott	221,266,580	-0.18%	18,172,500	-1.17%	98,987,783	-1.54%	54,523,618	29.65%	161,428,057	0.64%	554,378,538	4.10%
16	Vernon	121,304,720	0.36%	25,378,310	-0.05%	46,252,090	0.60%	24,298,810	21.65%	64,650,893	-3.50%	281,884,823	2.05%
17	Warren	473,657,335	-0.17%	17,450,685	0.20%	99,700,663	3.54%	30,705,008	15.94%	138,650,667	-0.14%	760,164,358	3.04%
18	Washington	121,507,490	2.33%	7,505,050	-2.36%	26,233,941	-2.25%	16,244,503	14.96%	69,241,416	2.90%	240,732,400	4.63%
19	Wayne	63,756,910	0.91%	4,353,890	-2.17%	25,503,464	1.28%	9,234,237	-11.04%	36,979,991	-1.85%	139,828,492	0.31%
20	Webster	286,933,320	-0.20%	18,434,072	0.11%	99,520,070	-1.31%	23,688,990	3.09%	120,209,882	-6.88%	548,786,334	-0.42%

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
FORM 11A AMENDED													
1	Christian	1,222,060,260	0.42%	9,627,130	-0.01%	237,824,991	-0.64%	32,681,745	-1.73%	327,016,890	-0.24%	1,829,211,016	2.95%