

Amended February 19, 2025, at 10:22 am.

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Wednesday, February 19, 2025

1:30 p.m.

- I. Original Assessment Appeals**
 - A. 24-001, Southwest Airlines Company
 - B. 24-002, United Airlines, Inc.
- II. Original Assessment Certification**
 - A. Attachment #4 – 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 02-19-2025
- III. Memorandums of Understanding**
 - A. Atchison County – Residential
 - B. Hickory County – Residential
 - C. Knox County – Residential
 - D. Macon County – Residential
 - E. Marion County – Residential
 - F. New Madrid County – Budget
 - G. New Madrid County – Residential
 - H. Phelps County – Budget
 - I. Ste. Genevieve County – Residential
 - J. Vernon County – Residential
 - K. Warren County – Residential
- IV. Application for Review**
 - A. 14-32002 through 14-32038 and 15-32018 through 15-32097, Laclede Gas Company v. Clay County
- V. Stipulations**
 - A. Exhibit A., 1 – 44
- VI. Dismissals**
 - A. Exhibit B., 1 – 6
- VII. Administration**
 - A. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated February 4, 2025, and Closed Meetings dated February 4, 2025)
 - B. Section Update
- VIII. Legal**
 - A. Section Update
 - B. Revised IAAO 101 Request for Sam Knapper

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

- IX. Local Assistance**
 - A. Section Update
 - B. Realtor Rates Subscription Request
 - C. Assessment Order Flow Chart Discussion
- X. Original Assessment**
 - A. Section Update
- XI. Property Tax/Legislative Items**
 - A. Draft Hancock Op Ed Discussion
- XII. Commission Comments**
 - A. Ray McCarty, Aim, Gas Pipeline Depreciation Discussion
- XIII. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XIV. Open Session**
- XV. 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	18-46000	T-Mobile Central LLC	Caldwell	\$66,360	\$21,235	68.00%	2018
2	18-46001	T-Mobile Central LLC	Caldwell	\$60,930	\$19,498	68.00%	2018
3	18-59500	T-Mobile Central LLC	Henry	\$102,870	\$21,480	79.12%	2018
4	18-59501	T-Mobile Central LLC	Henry	\$74,730	\$18,410	75.36%	2018
5	18-59502	T-Mobile Central LLC	Henry	\$91,710	\$18,300	80.05%	2018
6	18-59503	T-Mobile Central LLC	Henry	\$67,680	\$14,370	78.77%	2018
7	18-59504	T-Mobile Central LLC	Henry	\$122,490	\$24,260	80.19%	2018
8	20-59500	T-Mobile Central LLC	Henry	\$26,516	\$15,030	43.32%	2020
9	20-59501	T-Mobile Central LLC	Henry	\$34,553	\$19,450	43.71%	2020
10	20-59502	T-Mobile Central LLC	Henry	\$23,622	\$13,570	42.55%	2020
11	20-59503	T-Mobile Central LLC	Henry	\$28,711	\$21,710	24.38%	2020
12	20-59504	T-Mobile Central LLC	Henry	\$38,866	\$27,030	30.45%	2020
13	20-59505	T-Mobile Central LLC	Henry	\$33,257	\$17,880	46.24%	2020
14	23-10027	Darlene K Belote	St. Louis	\$68,570	\$54,450	20.59%	2023-2024
15	23-10111	Lawrence Evan Kaiser	St. Louis	\$80,560	\$77,140	4.25%	2023-2024
16	23-10146	Anthony B Blair	St. Louis	\$29,870	\$28,310	5.22%	2023-2024
17	23-110074	Ralph Rudolph	St. Louis	\$40,010	\$31,350	21.64%	2023-2024
18	23-112130	Hoovie LP	St. Louis	\$1,823,140	\$1,379,200	24.35%	2023-2024
19	23-112134	MTP 18081 Chesterfield Airport Road LLC	St. Louis	\$2,774,720	\$2,342,400	15.58%	2023-2024
20	23-112135	Bausch and Lomb Inc	St. Louis	\$1,968,160	\$1,145,600	41.79%	2023-2024
21	23-112139	Jay G Henges Trustee Steve W Schulte Trust	St. Louis	\$1,437,540	\$1,123,200	21.87%	2023-2024
22	23-112144	Hogan Real Estate LP Moltd Ptnsp	St. Louis	\$2,168,670	\$1,804,800	16.78%	2023-2024
23	23-112149	Purcell Properties LP	St. Louis	\$1,430,080	\$1,158,400	19.00%	2023-2024
24	23-112156	Hoffmann Industries LLC	St. Louis	\$2,016,000	\$1,708,800	15.24%	2023-2024
25	23-112161	United States Tape and Label Corporation	St. Louis	\$1,473,310	\$1,289,600	12.47%	2023-2024
26	23-112172	G and I X Industrial MO LLC	St. Louis	\$2,537,600	\$2,144,000	15.51%	2023-2024
27	23-112182	J and R Meyer LLC	St. Louis	\$1,666,210	\$886,400	46.80%	2023-2024

28	23-112191	Blue Real Estate LLP	St. Louis	\$2,712,640	\$2,396,800	11.64%	2023-2024
29	23-112197	Frontenac Property Owner LLC	St. Louis	\$2,177,980	\$1,984,000	18.15%	2023-2024
30	23-112200	CW 35 Investors LLC Etal	St. Louis	\$2,224,610	\$1,820,800	18.15%	2023-2024
31	23-112205	Brentwood Industrial Holdings LLC	St. Louis	\$1,280,000	\$1,072,000	16.25%	2023-2024
32	23-112233	4855 NBR JEG LLC TIC ETAL	St. Louis	\$1,595,420	\$1,299,200	18.57%	2023-2024
33	23-112258	DP 111 LLC Etal TC	St. Louis	\$1,580,860	\$1,232,000	22.07%	2023-2024
34	23-112259	DP 111 LLC Etal TC	St. Louis	\$2,880,000	\$2,240,000	22.22%	2023-2024
35	23-112260	DP 111 LLC Etal TC	St. Louis	\$1,693,340	\$1,344,000	20.63%	2023-2024
36	23-112269	Westport 215 LLC	St. Louis	\$1,440,000	\$608,000	57.78%	2023-2024
37	23-112287	Pawpsnon Fenton MO	St. Louis	\$1,495,840	\$1,120,000	25.13%	2023-2024
38	23-112288	John Henry Foster Company of St. Louis Inc	St. Louis	\$2,097,090	\$1,728,000	17.60%	2023-2024
39	23-112299	Schuetz Creek LLC	St. Louis	\$2,097,890	\$1,955,200	6.80%	2023-2024
40	23-112316	Plymouth 4848 Park 370 MO LLC	St. Louis	\$2,507,390	\$1,200,000	52.14%	2023-2024
41	23-12392	Jessica Janko	St. Louis	\$22,690	\$20,500	9.65%	2023
42	23-12551	Neil F Rebbe	St. Louis	\$144,760	\$123,610	14.61%	2023-2024
43	24-300047	Riverfront Homebuyers LLC	Jackson	\$77,269	\$31,920	58.69%	2024
44	24-32000	Disabled American Veterans Ernestine Schumann Heink Missouri Chapter 2	Clay	\$10,940	\$0	100.00%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-112347	Goralnik Holding Company LLC	St. Louis
2	23-112348	Goralnik Holding Company LLC	St. Louis
3	23-11510	Chapel Ridge Community Club	St. Louis
4	23-12644	Jason Rhodes	St. Louis
5	23-18501	Harris Eugene Whitney Revocable Trust	St. Louis
6	23-18979	Jules B and Lorraine Budd Revocable Living Trust	St. Louis