



# STATE TAX COMMISSION OF MISSOURI

ROOM AT THE INN,	)	
	)	
Complainant,	)	
	)	Appeal No. 21-111500
v.	)	Locator No.: B01502407
	)	
JAKE ZIMMERMAN, ASSESSOR,	)	
ST. LOUIS COUNTY, MISSOURI,	)	
	)	
Respondent.	)	

## DECISION AND ORDER

Room at the Inn (Complainant)(also referred to as “RATT”), appeals the St. Louis County Board of Equalization's (BOE) decision denying the application for exemption for personal property for the tax year 2018. The parties both recommended that the application for exemption be granted, however, the BOE determined that the property was not eligible for exemption because the application for exemption was not filed timely for the 2018 tax year. On or about October 21, 2022, the parties submitted a Joint Stipulation of Facts and exhibits A through F as set out below. The Joint Stipulation of Facts is set out herein in its entirety. The parties agree that the activities of Complainant meet the requirements for exemption as provided in Missouri Constitution, Art. 10, Section 6 and Missouri Revised Statute Section 137.100. The only issue is whether or not the requirement for timely filing of an application for exemption may be waived. The BOE decision is Affirmed.

This matter was assigned for Decision to Senior Hearing Officer Todd D. Wilson on May 28, 2025.

The Exhibits Offered and Received without objection are as follows:

Exhibit	Description	Status
A	Petition for Exemption	Received
B	2018 Declaration	Received
C	Business Personal Property Tax Bill	Received
D	Payment Under Protest	Received
E	BOE Decision	Received
F	Assessor Recommendation to BOE	Received

### **Findings of Fact**

1. RATI is a Missouri Nonprofit Corporation.
2. RATI is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
3. RATI is exempt from Missouri sales and use tax on purchases and sales.
4. RATI's stated mission and purpose is as an "...emergency shelter and a stabilizing support system to women and families in need in St. Louis County, using a collaborative interfaith effort of congregations and organizations throughout the St. Louis region."
5. RATI's services as an emergency shelter for homeless women and their children are offered free of charge.
6. RATI's services are available to the general public.
7. RATI is owned and operated on a not-for-profit basis. RATI generates no profit, presently or prospectively, to individuals or any for-profit corporation.
8. RATI purchased a Ford shuttle van in 2016, vehicle identification number: 1FDWE3FL1GDC38453 ("Shuttle Van").
9. RATI was formerly a part of a separate charitable organization, the Sisters of Divine Providence. RATI was created as a separate entity in 2011.
10. Nevertheless, when RATI initially registered the Shuttle Van in 2016 with the

Missouri Department of Revenue, they were allowed to do so using the Sisters of Divine Providence's tax-exempt account.

11. Prior to the expiration of the Shuttle Van's registration in December 2020, RATI attempted to renew it. However, RATI was unable to do so as they lacked 2018 and 2019 personal property tax receipts or waivers in RATI's name.

12. In order to produce tax receipts, the Assessor created an account for RATI 2018 and 2019. The Assessor then instructed RATI to pay the taxes owed under protest and that RATI could file an exemption petition before the St. Louis County Board of Equalization ("BOE").

13. The Assessor asked RATI to file declarations for the years in question, including the Shuttle Van and other items of personal property, including furniture.

14. Per the Assessor's instructions, RATI filed a petition for exemption with the BOE on December 18, 2020. A true and accurate copy of the petition is attached as *Exhibit A*.

15. On the same date, RATI filed its personal property declarations for 2018, 2019 and 2020. True and accurate copies are attached as *Exhibit B*.

16. The Shuttle Van is used for the transportation of RATI's charitable tenants to and from daily necessities (grocery, medical appointments, school, etc.) and is not available for use by the general public.

17. The furniture and fixtures appearing on the 2018 Declaration consist of items needed in the day-to-day operations of the charity (furniture, computers, appliances etc.) and is not available for use by the general public.

18. On January 19, 2021, the St. Louis County Collector of Revenue issued personal property tax bills to RATI for 2018, 2019 and 2020. True and accurate copies are attached as *Exhibit C*.

19. The due date for RATI's personal property tax bills was February 2, 2021. *Exh. C*.

20. RATI paid the personal property tax bills on January 21, 2021 under protest. True and accurate copies of the payment check and payment under protest letter are attached as *Exhibit D*.

21. At the BOE hearing on this exemption petition, the Assessor's Office recommendation was to grant exemption for 2017 going forward "provided that BOE legal counsel advises that a retroactive exemption (6 years) is consistent with Missouri law." This recommendation and field inspection report by phone interview by the Assessor's Office is attached as *Exhibit F*.

22. On March 9, 2022, the BOE issued its decision granting an exemption for tax year 2019 and forward.

23. However, the BOE "determined that the property is not (sic) eligible for exemption for 2017-2018...Petition for exemption was not filed for this property in 2018 or earlier. It was received 12/18/2020." A true and accurate copy of the BOE's decision is attached as *Exhibit E*.

24. RATI timely filed its complaint with the State Tax Commission on April 5, 2022, requesting exemption for the 2018 personal property account.

### **CONCLUSIONS OF LAW**

1. Evidence. "Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable." *Mo. Church of Scientology v. State Tax Comm'n*, 560 S.W.2d 837, 839 (Mo. Banc 1977). The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly 8 v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015).

2. To the extent the parties are requesting the Commission to make findings and conclusions that would require the application of legal principles to the facts in a manner contrary

to established legal precedent and waive mandatory filing deadlines, we remind the parties that the STC, is a quasi-judicial agency with limited authority under the Missouri Constitution and the Revised Statutes of Missouri and not a court sitting in equity; therefore, it is constrained to apply current Missouri law to the facts as established by the evidence in the record.

3. Charitable Exemption: Article X, section 6 of the Missouri Constitution provides “all property, real and personal, not held for private or corporate profit and used exclusively . . . for purposes purely charitable . . . may be exempted from taxation by general law.” Consistent with this constitutional provision, Section 137.100(5) exempts from taxation:

All property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable and not held for private or corporate profit, except that the exemption herein granted does not include real property not actually used or occupied for the purpose of the organization but held or used as investment even though the income or rentals received therefrom is used wholly for religious, educational or charitable purposes[.]

“Tax exemptions are construed strictly against the taxpayer, and any doubt must be resolved in favor of application of the tax.” *SEBA, LLC v. Dir. Of Revenue*, 611 S.W.3d 303, 313–14 (Mo. Banc 2020). Exemptions are “allowed only upon clear and unequivocal proof, and any doubts are resolved against the party claiming it.” *Id.* (internal quotation omitted).<sup>1</sup>

To obtain a charitable exemption, the taxpayer must show the property: (1) is “owned and operated on a not-for-profit basis so that there can be no profit, presently or prospectively, to individuals or corporations;” (2) “dedicated unconditionally to the charitable activity” per the definition of “charity” set forth in *Salvation Army v. Hoehn*, 188 S.W.2d 826, 830 (Mo. Banc 1945); and (3) that “the dominant use of the property must be for the benefit of an indefinite number of people” and directly or indirectly benefits society generally. *Sunday School Bd. Of the Southern Baptist Conv. V. Mitchell*, 658 S.W.2d 1, 5 (Mo. Banc 1983) (citing *Franciscan Tertiary Province of Missouri. Inc. v. State Tax Comm’n*, 566 S.W.2d 213 (Mo. Banc 1978)), (hereinafter

“Baptist Bookstore”). The Court thus made it clear that the language of the charitable exemption provisions “makes the use of the property the focus of the exemption” and that the “general nature of owning organization—other than that it is not-for-profit—cannot be <sup>1</sup>said to determine whether the use of the particular property is charitable or not.” *Franciscan*, 566 S.W.2d at 223.

4. Definition of Charity: The definition of “charity” which originated in *Salvation Army v. Hoehn*, 188 S.W.2d 826, 830 and approved by *Franciscan Tertiary Province of Missouri, Inc. v. State Tax Commission*, 566 S.W.2d 213, 220 is:

Probably the most comprehensive and carefully drawn definition of a charity that has ever been formulated is that it is a gift, to be applied consistently with existing laws, for the benefit of an indefinite number of persons, either by bringing their hearts under the influence of education or religion, by relieving their bodies from disease, suffering or constraint, by assisting them to establish themselves for life, or by erecting or maintaining public buildings or works or otherwise lessening the burdens of government. . . A charity may restrict its admission to a class of humanity, and still be public, it may be for the blind, the mute, those suffering under special diseases, for the aged, for infants, for women, for men, for different callings or trades by which humanity earns its bread, and as long as the classification is determined by some distinction which involuntarily affects or may affect any of the whole people, although only a small number may be directly benefited, it is public.

5. Missouri Revised Statute Section 137.340 imposes a duty upon every person, corporation, partnership or association, subject to taxation; to file, no later than April 1 of each year, an itemized return listing all the tangible personal property owned or controlled as of January 1.

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<sup>1</sup> See also *Am. Polled Hereford Ass’n v. City of Kansas City*, 626 S.W.2d 237, 240 (Mo. Banc 1982)(noting the taxpayer bears the burden of establishing a property tax exemption “by unequivocal proof that such release is required by the terms of the statute....”); *City of St. Louis v. State Tax Comm’n*, 524 S.W.2d 839, 845 (Mo. Banc 1975)(noting the taxpayer claiming a charitable exemption must make “a clear and convincing showing that the specific activity in question does fall within an accepted category found in the definition”).

6. Missouri Revised Statute Section 137.385 grants taxpayers the right to appeal to the county board of equalization any assessment of property. The statute sets forth a deadline for filing the appeal of the second Monday in July, which may be extended by the BOE in its discretion.

### **DISCUSSION**

There is no dispute that RATI is a Not-for-profit corporation, that the use of the property is charitable in nature and, if the application for exemption had been filed timely, the property would have been exempt. Failure of Complainant to timely file personal property schedules in accordance with 137.340 does not alleviate the requirement that an appeal of the taxes due thereunder be filed timely in accordance with 137.385. The appeal in this matter was filed within 30 days of the Assessor mailing the notice to taxpayer, however, the appeal was not filed within the appropriate timeframe.

Based on the facts in this matter and the inability of the STC to consider equitable remedies, Complainant has failed to meet its burden of proof.

### **CONCLUSION AND ORDER**

The BOE's decision is Affirmed. The personal property is subject to taxation for the 2018 tax year, Account number B01502407, with TVM of \$13,480 resulting in personal property tax of \$1,410.45.

### **APPLICATION FOR REVIEW**

A party may file an application for review of this decision within 30 days of the mailing date set forth in the certificate of service for this decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432. The application must be in writing, and may be mailed to the State Tax Commission of Missouri, P.O. Box 146, Jefferson City, MO 65102-0146, or emailed to [Legal@stc.mo.gov](mailto:Legal@stc.mo.gov). A copy of the

application must be sent to each person listed below in the certificate of service. *Failure to state specific facts or law upon which the application for review is based will result in summary denial.* Section 138.432.

### **Disputed Taxes**

The Collector of St. Louis County, and the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of an application for review, unless the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED June 6, 2025.

STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson  
Senior Hearing Officer

### Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on June 13<sup>th</sup>, 2025, to: Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy M. Ingle  
Legal Assistant