

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, July 8, 2025

1:30 p.m.

- I. Original Assessment Certifications**
 - A. Document 2 – 2025 Amended Certification of Commercial Aircraft Owned by - Others dated 07-08-2025
 - B. Document 2 – 2025 Amended Certification of Commercial Aircraft Owned by Airlines dated 07-08-2025
 - C. Document 2 – 2025 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-08-2025
- II. Stipulations**
 - A. Exhibit A., 1 – 74
- III. Dismissals**
 - Exhibit B., 1 – 3
- IV. Form 11s**
 - A. Exhibit C., 1 – 9
- V. Orders to Boards of Equalization**
 - A. Exhibit D., 1 – 4, Orders to Close
 - B. Audrain County Equalization Order
 - C. Pike County Equalization Order
- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated June 24, 2025, and Closed Meeting Minutes dated June 24, 2025)
 - C. Section Update
 - D. MSAA Physical Inspection Procedures Request Draft Response
 - E. FY-2026 Assessment Maintenance Rate Approval
 - F. MSAA September 2025 Course Approval Request
 - G. 2025 MACCEA Annual Conference Request
 - H. FY-2026 Professional Leadership and Development Award
- VII. Legal**
 - A. Section Update
 - B. Missouri Lawyers Weekly Renewal Request
- VIII. Local Assistance**
 - A. Section Update
 - B. New Maintenance Plan Discussion
 - C. MMA Request

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

- IX. Original Assessment**
 - A. Section Update
- X. Legislative Update**
- XI. Commission Comments**
- XII. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XIII. Open Session**
- XIV. 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	23-10067	DACAS Properties	St. Louis	\$647,410	\$560,500	13.42%	2023-2024
2	23-10307	Viatcheslav Bugaev	St. Louis	\$62,950	\$60,670	3.62%	2023-2024
3	23-110351	Michael Austin	St. Louis	\$52,820	\$46,170	12.59%	2023-2024
4	23-111037	Mullanphy Gardens Acquisitions LLC	St. Louis	\$1,508,770	\$784,000	48.04%	2023-2024
5	23-111038	John H. Berra Sr.Family Limited Ptnshp No. 2	St. Louis	\$1,475,580	\$905,600	38.63%	2023-2024
6	23-111041	Coppergate Square LLC	St. Louis	\$271,300	\$185,090	31.78%	2023-2024
7	23-111042	Coppergate Square LLC	St. Louis	\$934,240	\$637,310	31.78%	2023-2024
8	23-111051	Dierbergs Four Seasons Inc. Etal	St. Louis	\$3,938,940	\$368,330	90.65%	2023-2024
9	23-111052	Dierbergs Four Seasons Inc. Etal	St. Louis	\$2,005,180	\$1,875,070	6.49%	2023-2024
10	23-111053	Caplaco Ten Inc. Etal Capitol Land Co.	St. Louis	\$4,307,520	\$3,638,400	15.53%	2023-2024
11	23-111056	Caplaco Twenty Three Inc. A MO Corp. Etal George K. Capps	St. Louis	\$4,240,740	\$4,121,600	2.81%	2023-2024
12	23-111062	Clubs Centre Partnership MO Gen Ptnsp	St. Louis	\$1,651,970	\$1,174,400	28.91%	2023-2024
13	23-111070	Camera Place LLC Deca Realty	St. Louis	\$972,190	\$668,000	31.29%	2023-2024
14	23-111081	Dierbergs Chesterfield Village Inc.	St. Louis	\$5,105,696	\$4,188,800	17.96%	2023-2024
15	23-111094	Eckelkamp Manchester 270 LLC	St. Louis	\$2,581,120	\$1,993,600	22.76%	2023-2024
16	23-111104	First Community Credit Union	St. Louis	\$3,055,550	\$1,628,800	46.69%	2023-2024
17	23-111112	Nygaard Partners LP A Georgia Limited P	St. Louis	\$1,048,830	\$915,200	12.74%	2023-2024
18	23-111114	Ladue Group LC	St. Louis	\$1,669,730	\$1,120,000	32.92%	2023-2024
19	23-111131	Rock Hill Quarries Co.	St. Louis	\$769,700	\$281,470	63.43%	2023-2024
20	23-111137	Maytag Service Co. of St. Louis Inc.	St. Louis	\$715,810	\$492,800	31.15%	2023-2024
21	23-111138	EBE Holdings LLC	St. Louis	\$903,100	\$643,200	28.78%	2023-2024
22	23-111139	Edelweiss Development LLC	St. Louis	\$785,060	\$521,600	33.56%	2023-2024
23	23-111140	Chesterfield Valley Professional Building Jim Thomas CPA	St. Louis	\$2,255,420	\$777,600	65.52%	2023-2024

24	23-111148	South County Executive Building LLC	St. Louis	\$1,964,220	\$1,436,800	26.85%	2023-2024
25	23-111149	Wilson PS LLC	St. Louis	\$1,406,370	\$1,110,400	21.04%	2023-2024
26	23-111151	OPOF2020 WG I LLC	St. Louis	\$646,400	\$484,800	25.00%	2023-2024
27	23-111153	WG DST 2	St. Louis	\$747,550	\$529,150	29.22%	2023-2024
28	23-111155	WG DST 2	St. Louis	\$1,118,940	\$755,200	32.51%	2023-2024
29	23-111156	R & S Partnership	St. Louis	\$731,140	\$480,000	34.35%	2023-2024
30	23-111157	MDC Coast 2 LLC	St. Louis	\$1,067,200	\$760,000	28.79%	2023-2024
31	23-111158	WBFEMO001 LLC	St. Louis	\$713,340	\$457,600	35.85%	2023-2024
32	23-111159	Walgreen Co.	St. Louis	\$692,380	\$408,000	41.07%	2023-2024
33	23-111160	Realty Income Properties 31 LLC	St. Louis	\$639,300	\$435,200	31.93%	2023-2024
34	23-111161	Wltrust Properties Inc. c/pWalgreens	St. Louis	\$796,480	\$664,000	16.63%	2023-2024
35	23-111162	Walgreen Co.	St. Louis	\$1,089,180	\$688,000	36.83%	2023-2024
36	23-111163	Exchangeright Net Leased Portfolio 35 Dst	St. Louis	\$859,490	\$560,000	34.85%	2023-2024
37	23-111164	Petri Real Estate Co.	St. Louis	\$752,830	\$520,000	30.93%	2023-2024
38	23-111166	Monroe Eureka LLC	St. Louis	\$644,220	\$516,190	19.87%	2023-2024
39	23-111167	ARG WLGREF1001 LLC	St. Louis	\$592,580	\$320,000	46.00%	2023-2024
40	23-111168	ARG WLGREF1001 LLC	St. Louis	\$709,760	\$384,000	45.90%	2023-2024
41	23-111169	LFI Jennings LLC	St. Louis	\$683,900	\$371,200	45.72%	2023-2024
42	23-111170	Pace Lakewood LLC	St. Louis	\$876,990	\$436,290	50.25%	2023-2024
43	23-111172	Exchangeright Net Leased Portfolio 29	St. Louis	\$673,280	\$440,000	34.65%	2023-2024
44	23-111173	Shapiro Robert E Trustee Etal	St. Louis	\$746,660	\$512,000	31.43%	2023-2024
45	23-111174	Ellisville Associates II LLC	St. Louis	\$985,440	\$552,000	43.98%	2023-2024
46	23-111175	MDC Coastal II LLC	St. Louis	\$830,110	\$390,400	52.97%	2023-2024
47	23-111177	MDC Coastal II LLC	St. Louis	\$993,660	\$484,800	51.21%	2023-2024
48	23-111178	Karma Fund 12 LLC	St. Louis	\$748,420	\$432,000	42.28%	2023-2024

49	23-111179	G & J Pro 102 LLC	St. Louis	\$906,400	\$489,600	45.98%	2023-2024
50	23-111180	CS Loan Pool V LLC	St. Louis	\$993,860	\$582,400	41.40%	2023-2024
51	23-111181	ARG WLGREF1001 LLC	St. Louis	\$599,650	\$384,000	35.96%	2023-2024
52	23-111182	Menlo Realty Income Properties 27 LLC	St. Louis	\$674,110	\$489,600	27.37%	2023-2024
53	23-111183	St. Louis Retail Dst	St. Louis	\$843,000	\$568,000	32.62%	2023-2024
54	23-111185	Exchangeright Net Leased Portfolio 16 Dst	St. Louis	\$837,400	\$530,020	36.71%	2023-2024
55	23-111202	Kharrazi Izak	St. Louis	\$852,260	\$512,000	39.92%	2023-2024
56	23-111203	Watson Plaza LLC	St. Louis	\$781,380	\$552,000	29.36%	2023-2024
57	23-111204	Baldrige Dorsett LLC	St. Louis	\$834,300	\$624,000	25.21%	2023-2024
58	23-111205	Muckler Davis Family LLC	St. Louis	\$767,170	\$640,000	16.58%	2023-2024
59	23-111207	LHV Properties LLC	St. Louis	\$765,630	\$601,600	21.42%	2023-2024
60	23-111208	Cole WG Country Club Hills MO LLC	St. Louis	\$624,060	\$400,000	35.90%	2023-2024
61	23-111209	Realty Income Properties 7 LLC	St. Louis	\$843,550	\$390,400	53.72%	2023-2024
62	23-111210	Page Warson LLC III	St. Louis	\$718,270	\$480,000	33.17%	2023-2024
63	23-111211	RBS Investments LLC	St. Louis	\$1,039,940	\$630,400	39.38%	2023-2024
64	23-111212	CFV Ashby Inc.	St. Louis	\$716,700	\$484,800	32.36%	2023-2024
65	23-111257	DeHart Family Limited Partnership No. 1	St. Louis	\$466,850	\$291,200	37.62%	2023-2024
69	23-11168	Nicolas Antonie Ganim	St. Louis	\$33,250	\$32,110	3.43%	2023-2024
70	23-11219	Alan M. Needle	St. Louis	\$45,580	\$41,740	8.42%	2023-2024
71	24-10363	Thomas George Lucas	St. Louis	\$113,940	\$71,250	37.47%	2024
72	24-300012	DB Commercial Realty LLC	Jackson	\$133,984	\$102,400	23.57%	2024
73	24-43000	DGD Racing LLC	Bates	\$2,950,490	\$1,843,360	37.52%	2024
74	**23-112131**	**Hickock Holdings LLC**	St. Louis	\$2,794,340	\$2,051,200	26.59%	2023-2024

**Asterik indicated Stipulation was approved on 06/24/2025 -- Added to current Commission Agenda due to name change of Complainant as per Chief Counsel's Order

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-11300	Leonard DeMoor	St. Louis
2	23-11309	Jane Schlosser	St. Louis
3	23-11315	Ryan Roe	St. Louis

Exhibit C. Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	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	Buchanan	621,069,720	8.61%	16,268,310	0.12%	413,787,590	1.80%	186,401,735	6.45%	294,511,792	9.53%	1,532,039,147	7.15%
2	Dade	61,081,150	12.06%	10,755,050	3.31%	28,147,387	5.45%	5,948,335	-12.62%	39,426,002	6.93%	145,357,924	9.26%
3	Dent	106,860,770	-0.17%	6,733,780	-0.23%	31,440,430	0.63%	12,437,390	-8.17%	52,956,668	6.52%	210,429,038	2.60%
4	Howard	64,131,360	-0.17%	15,127,360	-0.03%	13,323,735	-3.98%	4,456,020	27.35%	47,351,787	8.59%	144,390,262	4.37%
5	Mercer	23,052,849	12.82%	17,362,252	-0.13%	7,887,093	2.47%	8,818,144	8.04%	22,287,337	0.84%	79,407,675	5.60%
6	Stoddard	223,335,619	7.39%	44,479,104	0.12%	91,786,575	5.19%	73,008,840	-0.44%	141,987,180	4.22%	574,597,318	5.47%
7	Stone	541,468,370	1.13%	6,636,250	3.47%	161,705,570	1.14%	47,894,763	8.65%	185,812,530	-4.73%	943,517,483	2.59%
8	Sullivan	24,038,648	0.05%	17,299,641	-1.53%	13,592,499	0.93%	20,774,780	-1.90%	29,906,519	3.40%	105,612,087	1.12%
9	Warren	563,939,922	15.68%	18,366,412	4.41%	126,544,718	21.97%	88,651,642	188.72%	149,380,361	7.74%	946,883,055	24.56%

Exhibit D. Orders to Boards of Equalization to Close

#	County Name
1.	Dade County
2.	Mercer County
3.	Stoddard County
4.	Warren County