

Amended July 22, 2025, at 11:25 a.m.

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, July 22, 2025

1:30 p.m.

- I. Original Assessment Certification**
  - A. Document 3 – 2025 Amended Certification of Commercial Aircraft Owned by Others dated 07-22-2025
  
- II. Application for Review**
  - A. 19-20159, 601 Metropolitan Square, LLC v. City of St. Louis Assessor
  
- III. Stipulations**
  - A. Exhibit A., 1 – 40
  
- IV. Dismissals**
  - Exhibit B., 1 – 5
  
- V. Form 11s**
  - A. Exhibit C., 1 – 53
  
- VI. Orders to Boards of Equalization**
  - A. Exhibit D., 1 – 35, Orders to Close
  - B. Carter County Residential Equalization Order
  - C. Cooper County Residential Equalization Order
  - D. DeKalb County Commercial Equalization Order
  - E. McDonald County Residential Equalization Order
  - F. Polk County Residential Equalization Order
  - G. Reynolds County Residential Equalization Order
  - H. Taney County Commercial Equalization Order
  - I. Taney County Residential Equalization Order
  
- VII. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes
    - (Meetings of the State Tax Commission of Missouri dated July 8, 2025, and Closed Meeting Minutes dated July 8, 2025)
  - C. Section Update
  - D. Updated Department Procurement Authority Delegation July 1, 2025
  
- VIII. Legal**
  - A. Section Update
  - B. Senate Bill 199 (NADA) Discussion
  
- IX. Local Assistance**
  - A. Section Update
  - B. New Maintenance Plan Discussion

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

- C. Continuing Education Request for New Appraisers
- X. Original Assessment**
  - A. Section Update
- XI. Legislative Update**
- 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	23-10113	Doric Investment Company LLC Et Al	St. Louis	\$394,250	\$281,200	28.67%	2023-2024
2	23-10118	Stella Douros Costas	St. Louis	\$160,610	\$133,950	16.60%	2023-2024
3	23-10323	Marchant Lumber Company	St. Louis	\$721,540	\$580,800	19.51%	2023-2024
4	23-10802	Adkins Farm Inc Et Al	St. Louis	\$381,600	\$316,800	16.98%	2023-2024
5	23-10803	10923 Olive Partners LLC	St. Louis	\$455,200	\$319,680	29.77%	2023-2024
6	23-10807	48 Worthington LLC	St. Louis	\$448,000	\$281,600	37.14%	2023-2024
7	23-10809	Craigshire Property LLC	St. Louis	\$728,000	\$569,600	21.76%	2023-2024
8	23-10810	Sher Care Corporation	St. Louis	\$1,040,000	\$894,400	14.00%	2023-2024
9	23-10811	Sher Care Corporation	St. Louis	\$713,600	\$647,840	9.22%	2023-2024
10	23-10812	Sher Care Corporation	St. Louis	\$713,600	\$647,840	9.22%	2023-2024
11	23-10813	Sher Care Corporation	St. Louis	\$356,800	\$333,730	6.47%	2023-2024
12	23-10814	Sher Care Corporation	St. Louis	\$356,800	\$333,730	6.47%	2023-2024
13	23-10815	Sher Care Corporation	St. Louis	\$720,000	\$604,800	16.00%	2023-2024
14	23-10816	Sher Care Corporation	St. Louis	\$703,200	\$541,540	22.99%	2023-2024
15	23-10817	Sher Care Corporation	St. Louis	\$55,200	\$33,430	39.44%	2023-2024
16	23-10818	Green Park Care Inc	St. Louis	\$587,200	\$454,400	22.62%	2023-2024
17	23-10820	Clayton 7801 Investors LLC Et Al	St. Louis	\$224,000	\$152,320	32.00%	2023-2024
18	23-10821	Bradfor Center LLC Etal	St. Louis	\$416,000	\$331,840	20.23%	2023-2024
19	23-10822	2525 S Hanley Investors LLC Etal	St. Louis	\$416,000	\$188,800	54.62%	2023-2024
20	23-10823	Hutkin Kennedy LLC	St. Louis	\$544,000	\$370,270	31.94%	2023-2024
21	23-10824	Hutkin Kennedy LLC	St. Louis	\$65,020	\$37,090	42.96%	2023-2024
22	23-10825	Metro Park LLC Etal	St. Louis	\$1,024,000	\$965,760	5.69%	2023-2024
23	23-10826	Winchester Investors LLC Trustee Etal Winchester Investors LLC Trustee Et Al	St. Louis	\$960,000	\$845,440	11.93%	2023-2024

24	23-10935	Marys LLC	St. Louis	\$210,210	\$163,200	22.36%	2023-2024
25	23-110291	Paul J Fendler Paul J Fendler Sr	St. Louis	\$25,020	\$11,400	54.44%	2023-2024
26	23-110293	Larry Thornton	St. Louis	\$45,090	\$38,760	14.04%	2023-2024
27	23-110600	Mary Brent Building Partnership	St. Louis	\$2,075,840	\$1,328,000	36.03%	2023-2024
28	23-11079	Joseph M Touhill Touhill Joseph M and Blanche H W Trustee	St. Louis	\$135,010	\$95,000	29.63%	2023-2024
29	23-111274	Barron Investments Company LLC A Misso	St. Louis	\$286,690	\$239,400	16.50%	2023-2024
30	23-111275	Barron Investments Company LLC A Misso	St. Louis	\$286,690	\$239,400	16.50%	2023-2024
31	23-111276	Barron Investments Company LLC A Misso	St. Louis	\$273,520	\$239,400	12.47%	2023-2024
32	23-11160	North Sugar Creek LLC	St. Louis	\$357,020	\$262,750	26.40%	2023-2024
33	23-11281	Francis M. Shull	St. Louis	\$37,620	\$34,900	7.23%	2023-2024
34	23-11413	Sheldon Weiss	St. Louis	\$32,970	\$31,410	4.73%	2023-2024
35	23-30737	Kevin Higdon	Jackson	\$56,240	\$6,650	88.18%	2023
36	23-30738	Kevin Higdon	Jackson	\$35,312	\$6,650	81.17%	2023
37	23-30739	Kevin Higdon	Jackson	\$55,366	\$6,650	87.99%	2023
38	23-30740	Kevin Higdon	Jackson	\$82,048	\$16,321	80.11%	2023
39	23-89508	Ganeshram Tahoe Inc	Taney	\$499,840	\$401,600	19.65%	2023
40	24-10004	IK Whan G Kwon	St. Louis	\$170,150	\$143,260	15.80%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-11165	Maria Withington	St. Louis
2	23-11231	Richard Franis	St. Louis
3	23-112967	Steve Krepps	St. Louis
4	24-10070	Michael Fioretti	St. Louis
5	24-10267	Wes Geissal	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
<b>FORM 11s</b>													
1	Adair	200,062,980	11.29%	14,091,190	0.82%	192,849,599	1.02%	29,771,432	2.52%	71,611,013	5.86%	508,386,214	32.08%
2	Andrew	194,444,630	10.89%	18,462,410	0.09%	24,937,271	9.09%	9,195,965	47.82%	84,580,566	5.52%	331,620,842	11.07%
3	Atchison	39,105,111	14.31%	28,950,238	4.32%	93,087,651	0.89%	4,366,388	-14.89%	45,342,574	5.33%	210,851,962	5.73%
4	Barry	343,362,135	8.45%	28,295,875	1.65%	116,669,896	1.36%	44,684,118	8.38%	149,311,152	6.89%	682,323,176	8.06%
5	Benton	202,574,260	10.54%	19,217,000	4.66%	49,360,129	5.62%	5,320,211	-5.61%	100,164,261	2.77%	376,635,861	8.45%
6	Bollinger	104,726,759	14.64%	11,175,688	6.21%	25,610,187	4.73%	1,140,470	-78.81%	37,053,255	-20.25%	179,706,359	1.05%
7	Caldwell	77,996,280	10.01%	15,125,480	0.77%	15,270,230	6.54%	3,846,520	-3.47%	39,711,680	5.24%	151,950,190	8.86%
8	Cape Girardeau	860,724,060	4.72%	25,335,140	1.23%	438,424,851	4.20%	160,781,796	7.93%	310,749,667	8.18%	1,796,015,514	7.33%
9	Chariton	51,240,410	-0.21%	21,150,910	-0.06%	17,766,670	3.21%	8,610,373	6.03%	50,101,400	5.46%	148,869,763	3.30%
10	Christian	1,355,756,733	6.80%	9,678,860	-0.35%	261,886,387	4.62%	31,479,475	-3.68%	338,761,865	3.59%	1,997,563,320	9.20%
11	Clark	51,186,300	12.76%	19,333,080	0.06%	15,049,060	-0.35%	2,828,540	-8.81%	36,743,340	1.75%	125,140,320	5.78%
12	Clay	4,646,604,150	12.95%	12,724,640	-2.76%	1,580,241,852	8.47%	458,901,755	19.69%	779,472,941	-8.39%	7,477,945,338	11.50%
13	Clinton	239,602,511	10.80%	19,307,725	0.11%	26,598,115	-2.31%	7,641,710	-0.24%	85,053,980	8.75%	378,204,041	9.76%
14	Dallas	116,286,710	9.08%	18,219,003	4.42%	34,831,581	6.56%	3,901,493	-3.60%	57,487,448	8.38%	230,726,235	10.27%
15	Daviess	80,744,106	13.08%	24,080,672	3.11%	20,573,211	12.35%	8,471,174	45.36%	44,964,752	6.50%	178,833,915	14.38%
16	Dunklin	121,947,880	1.86%	29,246,840	-0.03%	67,578,280	2.96%	20,997,215	-1.52%	85,625,720	0.90%	325,395,935	1.85%
17	Franklin	1,480,442,140	11.00%	58,509,411	9.63%	472,592,902	0.03%	187,271,538	22.06%	386,980,220	6.78%	2,585,796,211	11.11%
18	Gasconade	152,202,190	8.13%	9,631,270	0.97%	40,649,480	1.93%	11,865,888	-0.76%	63,883,879	8.33%	278,232,707	7.32%
19	Gentry	45,664,640	8.81%	17,178,860	-0.04%	30,943,600	-18.14%	3,963,084	-0.52%	33,825,497	7.38%	131,575,681	13.46%
20	Harrison	47,951,800	9.91%	23,047,310	-0.72%	24,174,600	-7.92%	7,971,301	7.93%	40,671,551	2.90%	143,816,562	5.06%
21	Henry	282,289,820	15.47%	23,660,680	3.36%	102,008,860	8.62%	19,639,465	9.48%	102,183,774	5.98%	529,782,599	12.60%
22	Hickory	91,662,590	7.89%	6,837,560	3.23%	19,412,190	4.68%	2,544,501	6.64%	44,655,382	3.14%	165,112,223	7.60%
23	Holt	32,681,090	0.85%	20,888,840	0.42%	25,917,289	0.14%	3,486,103	-13.99%	40,316,034	3.67%	123,289,356	1.94%
24	Jasper	1,100,465,550	12.19%	28,241,850	1.64%	498,715,600	1.55%	247,392,598	15.29%	395,181,431	1.28%	2,269,997,029	8.69%
25	Johnson	457,195,537	8.99%	29,041,348	3.71%	115,555,343	4.27%	42,710,179	-8.25%	161,718,093	14.35%	806,220,500	9.81%
26	Laclede	261,587,820	11.56%	14,261,390	5.51%	127,577,730	7.32%	43,651,740	2.08%	119,881,813	8.19%	566,960,493	10.23%
27	Lawrence	312,129,280	9.70%	27,011,990	9.74%	114,130,070	7.20%	36,528,344	-5.13%	129,948,257	5.74%	619,747,941	8.39%

28	Lewis	55,015,470	12.96%	19,591,280	-0.06%	27,852,655	-1.73%	6,034,105	-0.44%	45,464,103	6.47%	153,957,613	6.58%
29	Lincoln	786,506,545	8.64%	21,977,786	4.56%	129,530,831	6.50%	36,734,088	-25.76%	254,789,066	8.58%	1,229,538,316	8.49%
30	Linn	65,505,687	2.59%	16,433,462	-0.33%	25,061,586	0.77%	12,556,776	-0.99%	53,078,211	5.24%	172,635,722	4.01%
31	Livingston	100,714,100	6.36%	17,168,200	1.09%	47,366,400	14.91%	14,661,110	-6.68%	52,054,521	4.26%	231,964,331	7.00%
32	Madison	80,795,130	-0.08%	5,281,270	-0.15%	22,618,430	-4.92%	8,549,496	64.49%	39,959,793	4.57%	157,204,119	3.92%
33	Maries	71,707,550	11.07%	9,440,110	5.64%	22,289,450	2.59%	24,388,270	7.25%	38,876,850	2.66%	166,702,230	10.00%
34	Moniteau	117,293,230	0.92%	14,341,176	0.12%	31,150,880	2.13%	10,801,827	19.89%	63,761,326	6.92%	237,348,439	4.93%
35	Morgan	441,279,090	13.58%	28,224,630	9.05%	66,856,370	6.66%	8,483,146	-3.61%	119,291,040	6.00%	664,134,276	12.13%
36	Nodaway	161,685,940	5.33%	38,771,810	1.54%	114,948,930	11.21%	29,374,520	36.51%	81,376,900	1.08%	426,158,100	8.06%
37	Oregon	59,246,792	4.11%	10,153,409	2.81%	18,241,414	-0.22%	2,780,956	-0.69%	32,198,497	9.44%	122,621,068	5.26%
38	Ozark	84,464,860	9.97%	6,640,960	3.41%	20,703,070	8.71%	3,093,901	16.20%	40,056,520	7.34%	154,959,311	9.58%
39	Pemiscot	62,714,070	1.96%	23,535,920	0.07%	43,649,444	17.73%	10,496,276	9.87%	44,138,155	0.82%	184,533,865	5.96%
40	Phelps	439,823,130	11.99%	9,168,750	0.27%	148,902,200	-0.04%	35,971,890	-6.22%	128,522,959	1.99%	762,388,929	7.76%
41	Pulaski	393,986,293	11.82%	5,218,917	4.82%	116,506,298	9.20%	9,913,070	-6.53%	114,500,178	8.13%	640,124,756	11.72%
42	Putnam	58,537,598	9.51%	16,427,104	-4.03%	13,613,148	44.69%	4,279,110	3.41%	22,944,873	0.84%	115,801,833	9.14%
43	Randolph	175,475,380	7.24%	12,731,680	0.00%	174,163,790	-0.35%	48,556,000	-5.99%	89,252,913	0.24%	500,179,763	4.05%
44	Ray	221,254,770	5.99%	22,185,490	1.53%	36,760,310	0.87%	16,937,789	8.81%	89,207,352	3.41%	386,345,711	6.13%
45	Ripley	74,197,640	10.37%	6,260,770	4.55%	21,864,270	7.08%	2,042,673	7.17%	26,775,688	-1.40%	131,141,041	7.76%
46	St. Charles	10,016,157,054	8.54%	25,084,079	4.22%	2,097,741,457	3.74%	510,119,723	7.26%	1,473,543,008	-5.19%	14,122,645,321	7.41%
47	Ste. Genevieve	271,622,610	13.26%	14,359,930	4.06%	597,573,970	2.17%	55,719,650	9.00%	101,818,870	5.32%	1,041,095,030	8.18%
48	Schuyler	21,819,680	0.70%	8,194,430	-0.15%	64,997,012	-0.69%	2,351,153	-0.61%	19,085,549	8.51%	116,447,824	2.11%
49	Scotland	29,473,160	11.41%	19,883,930	2.81%	8,715,774	-0.29%	3,531,725	3.97%	30,979,846	6.02%	92,584,435	7.44%
50	Scott	249,326,810	10.82%	18,127,380	-0.65%	107,958,430	454.00%	59,145,140	8.48%	158,626,720	-1.74%	593,184,480	7.00%
51	Texas	162,761,550	-0.16%	17,506,790	0.41%	42,922,090	-2.93%	10,292,390	18.01%	84,805,391	8.91%	318,288,211	4.09%
52	Vernon	139,908,630	13.82%	25,723,360	0.07%	47,181,320	0.16%	29,439,790	21.16%	68,554,916	6.04%	310,808,016	10.26%
53	St. Louis City	3,231,661,310	14.55%	166,540	0.00%	1,568,120,700	1.49%	662,062,382	-15.24%	534,124,236	-10.87%	5,996,135,168	5.75%

Exhibit D. Orders to Boards of Equalization to Close

#	County Name
1.	Adair County
2.	Andrew County
3.	Atchison County
4.	Barry County
5.	Benton County
6.	Bollinger County
7.	Caldwell County
8.	Cape Girardeau County
9.	Clark County
10.	Clay County
11.	Clinton County
12.	Dallas County
13.	Daviess County
14.	Franklin County
15.	Gasconade County
16.	Hickory County
17.	Jasper County
18.	Johnson County
19.	Laclede County
20.	Lawrence County
21.	Lincoln County
22.	Livingston County
23.	Maries County
24.	Morgan County
25.	Ozark County
26.	Phelps County
27.	Putnam County
28.	Pulaski County
29.	Randolph County
30.	Ripley County
31.	Ste. Genevieve County

32.	Scotland County
33.	Scott County
34.	Vernon County
35.	St. Louis City