

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 – 43
- VI. Orders to Boards of Equalization**
 - A. Exhibit D., 1 – 28, 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
 - C. Continuing Education Request for New Appraisers

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

- 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**

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 | 23-10113 | 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

| | | 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 | 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 | 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% |
| 14 | 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% |
| 15 | 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% |
| 16 | Gasconade | 152,202,190 | 8.13% | 9,631,270 | 0.97% | 40,649,480 | 1.93% | 11,865,788 | -0.76% | 63,883,879 | 8.33% | 278,232,607 | 7.32% |
| 17 | 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% |
| 18 | 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% |
| 19 | 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% |
| 20 | 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% |
| 21 | 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% |
| 22 | 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% |
| 23 | 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% |
| 24 | 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% |
| 25 | 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% |
| 26 | 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% |
| 27 | 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% |

| | | | | | | | | | | | | | |
|----|----------------|----------------|--------|------------|--------|---------------|---------|-------------|---------|---------------|---------|----------------|--------|
| 28 | 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% |
| 29 | 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% |
| 30 | 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% |
| 31 | 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% |
| 32 | 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% |
| 33 | 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% |
| 34 | 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% |
| 35 | 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% |
| 36 | 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% |
| 37 | 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% |
| 38 | 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% |
| 39 | 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% |
| 40 | 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% |
| 41 | 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% |
| 42 | 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% |
| 43 | 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. | Dallas County |
| 12. | Daviess County |
| 13. | Gasconade County |
| 14. | Hickory County |
| 15. | Jasper County |
| 16. | Johnson County |
| 17. | Laclede County |
| 18. | Livingston County |
| 19. | Maries County |
| 20. | Morgan County |
| 21. | Phelps County |
| 22. | Pulaski County |
| 23. | Ripley County |
| 24. | Ste. Genevieve County |
| 25. | Scotland County |
| 26. | Scott County |
| 27. | Vernon County |
| 28. | St. Louis City |