

STATE TAX COMMISSION OF MISSOURI

considered by the Hearing Officer. The parties were given until February 20, 2025, to submit briefs in these matters if they wish to do so, no reply briefs will be received without further Order.

Complainant Offered Exhibit A consisting of 339 pages of information and Exhibit B which was the Index for the documents contained in Exhibit A. Both exhibits were Received without objection.

Respondent presented a written statement that was received, over Complainant's objection, as Exhibit 1. Respondent also presented spreadsheets setting out the prior values as determined by the Assessor for each property, this was received without objection.

Background

Complainant's predecessor, Burge Hospital, was founded in 1923 as a Non-Profit hospital in Springfield, Missouri. The Articles of Association have been amended from time to time, but always kept the Non-Profit status. Complainant is recognized by the Internal Revenue Service as an exempt organization under section 501(c)(3) and as a hospital under sections 509(a)(1) and 170(b)(1)(A)(iii) of the Internal Revenue Code. The Articles have standard provisions for a Not-for-Profit corporation in that there are no members, no part of the net earnings may inure to the benefit of, or be distributable to the Directors, Officers, or other private persons.

These appeals involve four different commercial sites consisting of five parcels, all of which have buildings used as medical clinics by Complainant or a wholly owned subsidiary of Complainant. Appeal 23-89651 is located at 207 Blue Sky Lane in Hollister, Missouri, is parcel number 17-3.0-08-004-002-003.001 and the Assessor determined the

TVM of the property to be \$497,329. Appeal 23-89652 is located at 13852 US Hwy 160 in Forsyth, Missouri, is parcel number 04-4.0-20-002-010-005.000 and the Assessor determined the TVM of the property to be \$342,567. Appeal 23-89653 is located at 890 State Hwy 248, Branson, Missouri, is parcel number 08-9.0-29-000-000-026.000, the Assessor determined the TVM of the property to be \$2,452,146. Appeals 23-89564 and 23-89565 comprise the Branson Heart Center located at 1150 State Hwy 248, Branson, Missouri, are parcel numbers 08-9.0-29-000-000-028.001 and 08-9.0-29-000-000-028.000, respectively, the Assessor determined the TVM of the properties to be \$2,591,495 and \$175,477, respectively. There was no BOE decision. The Assessor asked for a dismissal of the appeals for failure to file with the BOE. Complainant responded. The motion to dismiss was overruled in a separate Order.

These appeals present several issues for determination. The first being, is a medical clinic equivalent to a hospital and entitled to the deferential treatment that the courts have given hospitals? The next issue is, does the Complainant's "charity care" meet the definition of charity as set out in *Salvation Army v. Hoehn*, 188 S.W.2d 830? The final issue, is did Complainant provide substantial and persuasive evidence to prove that each of the properties should be exempt.

1. FINDINGS OF FACT

The Skaggs Community Hospital Association d/b/a Cox Medical Center Branson is a not-for-profit corporation with no members. It timely files form 990 with the IRS and no profit is distributed to any individual person or entity. Complainant's central administration and operational hub is in Springfield, Missouri. The properties in these appeals are located

in Taney County, directly south of Springfield, Missouri. The properties are owned by Complainant or a wholly owned subsidiary of Complainant. Complainant is recognized by the Internal Revenue Service as an exempt organization under section 501(c)(3) and as a hospital under sections 509(a)(1) and 170(b)(1)(A)(iii) of the Internal Revenue Code.

For a hospital to maintain the exemption under 501(c)(3), it must comply with section 501(r) and Revenue Ruling 69-545. Section 501(r) requires four general requirements which are:

1. Establish written financial assistance and emergency medical care policies;
2. Limit amounts charged for emergency or other medically necessary care to individuals eligible for assistance under the hospital's financial assistance policy;
3. Make reasonable efforts to determine whether an individual is eligible for assistance under the hospital's financial assistance policy before engaging in extraordinary collection actions against the individual; and
4. Conduct a community health needs assessment and adopt an implementation strategy at least once every three years.

Revenue Ruling 69-545 specifically removes the requirement of hospitals to care for patients without charge or at rates below cost in order to continue to qualify as an exempt organization under 501(c)(3) of the Internal Revenue Code.

Complainant has a Financial Assistance Program (FAP) which was not directly set

out in an Exhibit, but was referenced in Complainant's brief at Page 3 and in Exhibit A. There are also explanations of the Charity Care Policy in the schedules of the Form 990 submitted as part of Exhibit A. Relevant parts of the explanation of the policy found on pages 161 and 162 of Exhibit A are as follows:

Eligibility for free care:

In general, the organization's charity care policy does not provide for discounts of 100%. Therefore, it is expected that the patient or guarantor will hold a responsibility for payment of at least a portion of the services, regardless of the level of eligibility. It is our intention to work with individuals on their out-of-pocket responsibility to establish feasible monthly payments when necessary.

In the event that a patient or guarantor is determined to have no means of paying the amount indicated as their responsibility due to extenuating circumstances, consideration may be given to waiving deductibles and/or increasing the discount up to a 100% discount of the patient portion. These extenuating cases are subject to the discretion and approval of the PFS director and/or the chief financial officer within the approval limits defined at the end of the policy.

Other criteria used to determine financial assistance eligibility: Medical hardship may also be used to determine financial eligibility. Coxhealth shall make a decision about a patient/guarantor's medical hardship by reviewing the financial assistance application, including accompanying financial documentation, in addition to other relevant documentation that supports the medical hardship of the patient.

Exhibit A, page 172 also gives an explanation of the organization's charity care:

Eligibility for Free Care:

In general, the organization's charity care policy does not provide for discounts of 100%. Therefore, it is expected that the patient or guarantor will hold a responsibility for payment of at least a portion of the services, regardless of the level of eligibility. It is our intention to work with individuals on their out-of-pocket responsibility to establish feasible monthly payments when necessary.

In the event that a patient or guarantor is determined to have no means of paying the amount indicated as their responsibility due to extenuating circumstances, consideration may be given to waiving deductibles and/or increasing the

discount up to a 100% discount of the patient portion. These extenuating cases are subject to the discretion and approval of the PFS director and/or the chief financial officer within the approval limits defined at the end of the policy.

Exhibit A, page 215 further sets out:

Community Benefit

Medicare, Medicaid and uninsured subsidies

\$229,011,941 CMC

\$260,018,950 System-Wide

This figure includes the estimated unpaid costs of providing c(sic) to Medicare and Medicaid patients and represents the shortfall between the cost of providing care and the payments received by the government and covered individuals. Also, it includes the estimated unpaid cost of providing free or discounted care to persons who cannot afford to pay for any or all of the services they receive and who are not eligible for public programs.

Exhibit A at Page 339 sets out the number of patients seen at three of the clinics that are the subject of these appeals, including Charity patients and Medicaid patients. The facility at 13852 US Hwy 160, Forsyth is the property in Appeal 23-89652; in 2022 the facility saw 3 Charity Patients and 126 traditional Medicaid Patients. The facility at 1150 State Hwy 248, Branson is the properties in Appeals 23-89654 and 23-89655; in 2022 the facility saw 45 Charity Patients and 1234 traditional Medicaid Patients. The facility at 890 State Hwy 248, Branson is the property in Appeal 23-89653; in 2022 the facility saw 10 Charity Patients and 202 traditional Medicaid Patients.

Exhibit A at pages 153 to 161, sets out the goals and activities of the Local Ozarks Health Commission and the outreach programs that Complainant has implemented in furtherance of the goals of the Commission. These include but are not limited to reducing

avoidable hospital readmission, tobacco use, nutrition and increasing detection and treatment of early stage lung cancer.

No evidence was presented as to the amount of Charity Care or Medicaid patients that the facility located at 207 Blue Sky Lane, Hollister, Missouri in Appeal 23-89651 provided. Complainant's brief states that all of the facilities provide charity care and provide for Medicaid patients, but after a thorough review of the exhibits, no evidence was found regarding the facility in Hollister.

The clinics in these appeals are not emergent health facilities, they do not provide for overnight stays in the facility, and are open only for set office times.

Payments to healthcare providers for Medicaid patients are significantly less than payments from private insurance companies.

2. Complainant's Argument

Complainant maintains that the properties meet the three factors of the *Franciscan Tertiary Province of Missouri, Inc. v. State Tax Commission*, 566 S.W.2d 213, 219 (Mo. 1978) and its progeny which are: (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.

Complainant maintains that it meets the first factor, the clinics are owned and operated on a not-for-profit basis, because it is a not-for-profit, charitable organization recognized for exemption under Section 501(c)(3) of the Internal Revenue Code.

Complainant maintains that it meets the second factor, exclusive use of the property for charitable purposes by providing healthcare services that are medically necessary to any patient irrespective of the patient's ability to pay.

Complainant maintains that it meets the third factor, 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. Complainant maintains that it does this in two ways, first by providing necessary care to people without regard to their income and, second, by participating in a Community Health Needs Assessment every 3 years to determine the needs of the communities in which they have facilities. From the Needs Assessment, a Community Health Improvement Plan was developed and Complainant has taken actionable steps to address the needs identified.

3. Respondent's Evidence. Respondent presented a written statement and a spreadsheet of the previous values of the properties. Respondent stated that the properties have never been exempt and based on her understanding of the exemption procedure, the properties should not be exempt.

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. “STC decisions and orders are non-binding, persuasive authority aiding the consistent disposition of factually analogous cases.” *Tuba v. Zimmerman*, Appeal No. 21-18285, 2022 WL 16841480 at• 6 (Mo. St. Tax Com. Nov. 4, 2022) (emphasis added); *see also Laclede Gas Co. ‘s Verified Application to Re-Establish & Extend the Fin. Auth. Previously Approved By the Comm ‘n v. Mo. Pub. Serv. Comm ‘n*, 526 S.W.3d 245, 252 (Mo. Ct. App. W.D. 2017) (an administrative agency, such as the STC, “is not bound by its previous decisions, so long as its current decision is not otherwise unreasonable or unlawful.”).

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).¹

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 ¹said to determine whether the use of the particular property is charitable or not.”

¹ 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”).

Franciscan, 566 S.W.2d at 223.

It is not enough, however, that the profits are ultimately used for religious or charitable purposes. “[A]n exemption will not be granted covering property which houses a business operated for the purpose of gaining a profit, even though it is turned over to a parent organization to be used for what are admittedly independently religious or charitable purposes.” *Franciscan*, 566 S.W.2d at 224. Otherwise the exception could swallow the general rule if the profits from any enterprise, be it charitable or not, were ultimately used for charitable purposes. There must be a more significant nexus between profits earned through use of the property for which an exemption is sought and the use that is made of those profits. A business cannot compete for profit and then seek to insulate itself from taxation by claiming that its profits are used to attain a religious or charitable purpose. *Baptist Bookstore*, Page 6.

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. Hospital Exemption. A corporation the object of which is to provide a general hospital for sick persons, having no capital stock or provision for making dividends or profits, deriving its funds mainly from public and private charity and holding them in trust for the object of sustaining the hospital, and conducting its affairs for the purpose of administering to the comfort of the sick, without expectation or right on the part of those immediately interested in the corporation to receive compensation for their own benefit, is a public charitable institution. Moreover, the facts that a corporation established for the maintenance of a public hospital, by its rules requires of its patients payment for their board according to their circumstances and the accommodation they receive, that no person has individually a right to demand admission, and the trustees of the hospital determine who are to be received, do not render it the less a public charity. *Community Memorial Hospital v. City of Moberly*, 422 S.W.2d 290, 295

Such considerations as whether a profit or loss was in fact realized or sustained, *Young Men's Christian Ass'n etc. v. Sestric* 242 S.W.2d 497, 505, or that some competition with private business exists, *Missouri Goodwill Industries v. Gruner*, 210 S.W.2d 38, 41, or that pay patients are admitted for treatment *Northeast Osteopathic Hospital v. Keitel*, 197 S.W.2d 970, 975, or that a large part of its revenue is derived from pay patients, *Nicholas v. Evangelical Deaconess Home and Hospital*, 219 S.W. 643, 646, are not determinative if, from all the evidence, it may be fairly said that the actual use made of the corporation's property is consistent with the nonprofit feature and charitable purposes

expressed in the corporation's articles of agreement. *Community Memorial Hospital v. City of Moberly*, 422 S.W.2d 290, 296

The existing law in the state of Missouri is clearly discernible, i.e., providing of hospital facilities for the sick in a non-profit manner rises to a charitable purpose tax-exempt status if the same is available to both rich and poor. *Callaway Community Hospital Ass'n v. Craighead*, 759 S.W.2d 253, 256; referencing *Jackson County v. State Tax Commission*, 521 S.W.2d 378, 383.

No case has imposed a requirement that a hospital serve a certain number of indigent patients. *Callaway Community Hospital Ass'n v. Craighead*, 759 S.W.2d 253, 256.

6. Indefinite number of people (third prong of *Franciscan* test). In *Barnes Hospital v. Leggett*, 646 S.W.2d 889 at 893, the Court of Appeals determined that a St. Louis hospital provided benefit to an indefinite number of people because the duties of the hospital staff benefited the public and that if the hospital did not provide those services, the state or municipality would, generally, have to assume the care of the indigent and helpless. By providing care to the indigent and helpless, the burden on the government is reduced and the third prong is met.

DISCUSSION

There is no dispute that Complainant is a Not-for-profit corporation. It does not have shareholders and any profits of the corporation cannot inure to the benefit of any director or officer of the corporation. Complainant timely files form 990 with the IRS and maintains its status as a charitable corporation under section 501(c)(3) of the Internal Revenue Code. This would meet the first prong of the *Franciscan* test in that the properties are "owned and

operated on a not-for-profit basis so that there can be no profit, presently or prospectively, to individuals or corporations.”

The second prong of the Franciscan test, whether the property is dedicated unconditionally to the charitable activity is where the issues arise. If the properties, functioning as medical clinics are considered to be equivalent to a hospital, then they are entitled to deferential treatment as set out in *Community Memorial Hospital v. City of Moberly*, 422 S.W.2d 290, 295 and *Callaway Community Hospital Ass’n v. Craighead*, 759 S.W.2d 253, 256; referencing *Jackson County v. State Tax Commission*, 521 S.W.2d 378, 383; the corporation, functioning as a hospital available to the rich and poor, is a charitable enterprise. If, however, the clinics are not equivalent to a hospital, then there is no preferential treatment and the application for exemption must be strictly construed and any doubt must be resolved in favor of the application of the tax. *SEBA*, 611 S.W.3d 303, 313-314 and *Ben Hur Steel Wurx LLC v. Dir. Of Revenue*, 611 S.W.3d 624, 626.

Deference is given to hospitals in deciding exemption matters as shown by the decisions in *Community Memorial Hospital v. City of Moberly*, 422 S.W.2d 290; *Jackson County v. State Tax Commission*, 521 S.W.2d 378 and *Callaway Community Hospital Ass’n v. Craighead*, 759 S.W.2d 253. The issue then becomes is this same level of deference given to medical clinics operated by a Not-for-profit entity that also operates hospitals and other healthcare related facilities. A hospital has an emergency department that is open 24 hours per day, a hospital has beds that keep patients overnight; clinics do not. Clinics do not provide emergent care. Clinics have set hours for patients to see healthcare providers. It is clear that the use of the subject property has to be the focus of the exemption and that the general nature of the owning organization—other than that is not-for-profit—cannot be said to determine whether the use of the particular property is charitable or not. Franciscan,

566 S.W.2d at 223. STC decisions and orders are non-binding, persuasive authority aiding the consistent disposition of factually analogous cases, therefore, it is relevant to reference the 2019 Mercy Health decisions (2019-54000 etal.) in which the facts were very similar and the clinics were found not to be afforded the same deference as hospitals.

Based on the totality of the circumstances, the fact that these properties are clinics with set hours, not a hospital that provides emergency room care or overnight accommodations for patients, it is hereby determined that medical clinics are not analogous to hospitals and are, therefore, not given the same deferential treatment, but instead the application for exemption must be construed strictly against the taxpayer, and any doubts are resolved against the party claiming it.

Without the deferential treatment, it is necessary for Complainant to show that the Charity Care in the Financial Assistance Plan meets the definition of charity as set out by the Court in *Salvation Army v. Hoehn*, infra. which in pertinent part is: . . . 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, . .

For a hospital to maintain the exemption under 501(c)(3), it must comply with section 501(r) and Revenue Ruling 69-545. Section 501(r) requires four general requirements which are:

1. Establish written financial assistance and emergency medical care policies;
2. Limit amounts charged for emergency or other medically necessary care to individuals eligible for assistance under the hospital's financial assistance policy;
3. Make reasonable efforts to determine whether an individual is eligible for assistance under the hospital's financial assistance policy before engaging in

extraordinary collection actions against the individual; and

4. Conduct a community health needs assessment and adopt an implementation strategy at least once every three years.

Revenue Ruling 69-545 specifically removes the requirement of hospitals to care for patients without charge or at rates below cost in order to continue to qualify as an exempt organization under 501(c)(3) of the Internal Revenue Code.

Meeting these requirements is sufficient for an organization to maintain its charitable exemption under the Internal Revenue Code, but without showing the manner in which these criteria are implemented, would not be sufficient to meet the requirements of Missouri law for an exemption from ad valorem real estate tax. The manner in which a plan is implemented is important as well as the efforts undertaken to avoid collection procedures and the steps taken in furtherance of a community health needs assessment. These are all factors to be considered to determine whether or not the actions of Complainant at each of these facilities meets the second and prong of the Franciscan test, dedicated unconditionally to the charitable activity.

Complainant's policy clearly sets out that it does not intend to provide free services. The definition of "Charity Care" is that if a person meets the financial guidelines and is uninsured, that person will not be charged more than the charge for the same service provided to someone with insurance. It is only if there is no ability to pay that the account will be considered for a 100% discount. A reduction from a stated charge to what Complainant would expect to receive from an insurance provider for the same service, is difficult to describe as a gift within the definition of charity. The policy does allow for 100% discounts but only if the account appears uncollectable and it is specifically approved. A write off of an account that

appears to be uncollectable would seem to be a prudent business practice and is difficult to be defined as a gift.

Complainant's policy also provides that medical hardships may be considered in determining eligibility for the Financial Assistance Program. It is assumed that medical hardship would have to be considered on a case-by-case basis and it is unclear how much of a factor medical hardship is when determining discounts of charges. Without more evidence, the fact that Complainant considers medical hardships is not considered in this decision.

In the final analysis, the timing of the financial consideration is important. If Complainant screened patients financially and only treated those who could pay or who had insurance, it would clearly not qualify for an exemption. The evidence presented shows that Complainant treats people for medically necessary procedures without consideration of the individual's ability to pay, considering the ability to pay only after care is provided, knowing that some of the individuals will not be able to pay or will only be able to pay a portion of the charges of treatment. This is also the case for Medicaid patients, Complainant knows that the reimbursement for Medicaid patients will, most likely, be less than its costs and Complainant treats the patients anyway. Even though the policy of Complainant, on its face, does not readily fit the definition of charity, the manner in which it is applied: agreeing to treat patients without consideration of their ability to pay and accepting Medicaid patients, does meet that definition. If Complainant shows that this is the actual use of property it would meet the second prong of the Franciscan test.

It is unclear what, if any, of the activities of the Local Ozarks Health Commission are performed at any of the particular properties in these appeals. As the use of the particular

property is what must be considered, the activities of the Local Ozarks Health Commission are not considered herein. The care of patients who are indigent and helpless, generally, falls upon a political subdivision. *Barnes Hospital v. Leggett*, 646 S.W.2d 889 at 893. Treatment of patients knowing that some of them will be unable to pay and that for some of them the reimbursement from Medicaid will be low, is hereby found to benefit an indefinite number of people and benefit society in general by lessening the burden on other taxpayer funded healthcare facilities. This meets the third prong of the Franciscan test.

The evidence shows that three of the facilities have provided “charity care” and have provided care for Medicaid patients every year. These facilities are found by substantial and persuasive evidence to have met the requirements of Missouri law to qualify as exempt properties. There was no evidence presented showing that the facility located at 207 Blue Sky Lane in Hollister, Missouri, parcel number 17-3.0-08-004-002-003.001 in Appeal 23-89651 provides for “charity care” or Medicaid patients, therefore, it is determined to be commercial and decision of the Assessor setting the TVM of the property at \$497,329 is affirmed.

CONCLUSION AND ORDER

The facility located at 207 Blue Sky Lane in Hollister, Missouri, parcel number 17-3.0-08-004-002-003.001 in Appeal 23-89651 is commercial and decision of the Assessor setting the TVM of the property at \$497,329 as of January 1, 2023 is affirmed.

As to the other three facilities, the decision of the Assessor is set aside, as of January 1, 2023, Complainant is granted exempt status under Article X, Section 6 of the Missouri

Constitution for the following properties:

Appeal 23-89652 parcel number 04-4.0-20-002-010-005.000

Appeal 23-89653 parcel number 08-9.0-29-000-000-026.000

Appeals 23-89564 and 23-89565 parcel numbers 08-9.0-29-000-000-028.001 and 08-9.0-29-000-000-028.000, respectively

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. 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 Taney 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 July 10, 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 July 11th, 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