

Amended August 5, 2025, at 10:50 a.m.

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, August 5, 2025

1:30 p.m.

- I. Original Assessment Certification**
 - A. Document #4 – 2025 Amended Certification of Commercial Aircraft Owned by Others dated 08-05-2025
- II. Stipulations**
 - A. Exhibit A., 1 – 49
- III. Dismissals**
 - Exhibit B., 1 – 47
- IV. Form 11s**
 - A. Exhibit C., 1 – 4
- V. Form 11As**
 - A. Exhibit D., 1
- VI. Orders to Boards of Equalization**
 - A. Exhibit E., 1 – 4, Orders to Close
- VII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated July 30, 2025, and Closed Meeting Minutes dated July 30, 2025)
 - C. Section Update
 - D. Correction to MSAA Physical Inspection Procedures Response Approved on July 8, 2025
 - E. MOARK Invitation
- VIII. Legal**
 - A. Section Update
- IX. Local Assistance**
 - A. Section Update
- X. Original Assessment**
 - A. Section Update
 - B. 2025 Tentative Centrally Assessed Private Car Company Values
- XI. Legislative Update**
- XII. Commission Comments**

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

A. 2025 Annual IAAO Conference Request

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	23-10198	AKG Chaffee LLC	St. Louis	\$1,093,310	\$899,200	17.75%	2023-2024
2	23-110233	Gerald William Vaughan Vaughan Gerald W Revocable Living Trust	St. Louis	\$38,250	\$28,310	25.99%	2023-2024
3	23-110234	Gerald William Vaughan Vaughan Gerald W Revocable Living Trust	St. Louis	\$37,810	\$28,310	25.13%	2023-2024
4	23-110354	Gregory Sondlo	St. Louis	\$14,190	\$5,700	59.83%	2023-2024
5	23-110373	Moses Tillman Jr	St. Louis	\$21,220	\$17,250	18.71%	2023-2024
6	23-111055	Caplaco Twenty Two Inc Amo Corp Etal Capitol Land Co George K Capps	St. Louis	\$1,662,180	\$1,076,610	35.23%	2023-2024
7	23-111057	Caplaco Twenty Five Inc Amo Corp Etal Capitol Land co George Capps	St. Louis	\$1,841,700	\$1,548,640	15.91%	2023-2024
8	23-111058	Caplaco Twenty Five Inc Amo Corp Etal Capitol Land co George Capps	St. Louis	\$172,290	\$144,860	15.92%	2023-2024
9	23-111059	Caplaco Twenty Five Inc Amo Corp Etal Capitol Land co George Capps	St. Louis	\$2,739,140	\$2,303,300	15.91%	2023-2024
10	23-111081	Dierbergs Chesterfield Village Inc PO Box 1070	St. Louis	\$5,105,700	\$4,188,800	17.96%	2023-2024
11	23-111087	Dierbergs Florissant Inc PO Box 1070	St. Louis	\$2,551,360	\$1,859,200	27.13%	2023-2024
12	23-111089	Dierbergs Wildwood LLC PO Box 1070	St. Louis	\$6,718,240	\$5,401,600	19.60%	2023-2024
13	23-111111	CIM Properties LLC	St. Louis	\$1,412,540	\$1,036,800	26.60%	2023-2024
14	23-111113	Nygaard Partners LP	St. Louis	\$1,113,090	\$675,200	39.34%	2023-2024
15	23-111115	Town and Country Investors LLC A Mo LTD Johnson Group David S Johnson Jr	St. Louis	\$2,110,560	\$1,248,000	40.87%	2023-2024
16	23-111116	Town and Country Investors LLC Johnson Group	St. Louis	\$1,655,710	\$1,011,200	38.93%	2023-2024
17	23-111117	Town and Country Investors LLC A Mo LTD Johnson Group David S Johnson Jr	St. Louis	\$1,146,270	\$835,200	27.14%	2023-2024
18	23-111118	Town and Country Investors LLC Johnson Group	St. Louis	\$1,189,470	\$409,600	65.56%	2023-2024
19	23-111119	Town and Country Investors LLC Johnson Group	St. Louis	\$1,039,170	\$688,000	33.79%	2023-2024
20	23-111120	Live Oak Development A General Ptensp Johnson Group	St. Louis	\$1,549,500	\$1,200,000	22.56%	2023-2024
21	23-111122	The Helmsing Partnership LLC	St. Louis	\$1,508,770	\$1,068,800	29.16%	2023-2024
22	23-111127	CI LLC	St. Louis	\$2,714,210	\$1,516,800	44.12%	2023-2024
23	23-111187	L2 Karma Fund 3 LLC	St. Louis	\$734,750	\$576,000	21.61%	2023-2024

24	23-111188	L2 Karma Fund 5 LLC	St. Louis	\$710,460	\$451,200	36.49%	2023-2024
25	23-111190	McGinley Family LTD Partnership No 1	St. Louis	\$1,172,740	\$672,960	42.62%	2023-2024
26	23-111191	Realty Income Properties 7 LLC	St. Louis	\$576,930	\$572,800	0.72%	2023-2024
27	23-111192	7199 Natural Bridge Developers Corp	St. Louis	\$527,260	\$432,000	18.07%	2023-2024
28	23-111193	Spring WG Olivette MO LLC Spirit WG Olivette MO LLC	St. Louis	\$1,060,960	\$582,400	45.11%	2023-2024
29	23-111195	Gravois Development Partnership LLP	St. Louis	\$688,450	\$589,630	14.35%	2023-2024
30	23-111196	Natria LLC	St. Louis	\$657,630	\$468,800	28.71%	2023-2024
31	23-111197	Gravois Bluffs North 5 B2 LLC	St. Louis	\$976,380	\$601,600	38.38%	2023-2024
32	23-111198	Dixon Family Trust Manchester LC	St. Louis	\$796,830	\$572,800	28.12%	2023-2024
33	23-111199	Chesterfield Parkway LLC	St. Louis	\$956,510	\$569,600	40.45%	2023-2024
34	23-111200	WG DST 3	St. Louis	\$765,630	\$632,000	17.45%	2023-2024
35	23-111201	Ruston LLC	St. Louis	\$981,860	\$672,000	31.56%	2023-2024
36	23-111247	William E Buckley	St. Louis	\$113,320	\$92,970	17.96%	2023-2024
37	23-11230	Grant Michael Thornton	St. Louis	\$670	\$420	37.31%	2023-2024
38	23-11240	Grant Michael Thornton	St. Louis	\$33,360	\$14,520	56.47%	2023-2024
39	23-11244	Grant Michael Thornton	St. Louis	\$21,640	\$7,680	64.51%	2023-2024
40	23-14890	Lantz Sharp	St. Louis	\$59,450	\$51,870	12.75%	2023-2024
41	23-19845	Lantz Sharp	St. Louis	\$59,450	\$51,870	12.75%	2023-2024
42	23-19846	Lantz Sharp	St. Louis	\$61,850	\$51,870	16.14%	2023-2024
43	23-19847	Lantz Sharp	St. Louis	\$61,850	\$51,870	16.14%	2023-2024
44	23-302099	Tiffany MJ LLC	Jackson	\$32,000	\$30,400	5.00%	2023
45	23-302136	Sweeney Properties	Jackson	\$200,032	\$184,000	8.01%	2023
46	23-302633	Russell and Linda Sims Ttees	Jackson	\$56,416	\$49,600	12.08%	2023
47	23-52002	Unilever DBA Chesebrough Ponds	Cole	\$3,248,000	\$2,720,000	16.26%	2023-2024
48	24-10275	Danielle Diehl	St. Louis	\$509,960	\$438,810	13.95%	2024

49	24-10295	Henry Ofulue Azuani	St. Louis	\$55,100	\$44,840	18.62%	2024
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Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-33001	B and L Developers LLC	Greene
2	23-10716	Parkview Place Apartments LP	St. Louis
3	23-111006	WJD Properties	St. Louis
4	23-111007	James Luesse	St. Louis
5	23-111008	WJD Properties	St. Louis
6	23-111009	WJD Properties	St. Louis
7	23-111010	WJD Properties	St. Louis
8	23-111011	WJD Properties	St. Louis
9	23-111012	WJD Properties	St. Louis
10	23-111013	WJD Properties	St. Louis
11	23-111014	WJD Properties	St. Louis
12	23-111015	J Schmidt Properties LLC	St. Louis
13	23-111016	ZANE TRUMAN	St. Louis
14	23-111017	James Luesse	St. Louis
15	23-111018	Z and N TRUMAN PROP	St. Louis
16	23-111019	Z and N TRUMAN PROP	St. Louis
17	23-111020	Z and N TRUMAN PROP	St. Louis
18	23-111021	Z and N TRUMAN PROP	St. Louis
19	23-111022	MARGARE IMRE	St. Louis
20	23-111023	WJD Properties	St. Louis
21	23-111024	WJD Properties	St. Louis
22	23-111025	James Luesse	St. Louis
23	23-111026	WJD Properties	St. Louis
24	23-111027	WJD Properties	St. Louis
25	23-111028	Z and N TRUMAN PROP	St. Louis
26	23-111029	WJD Properties	St. Louis
27	23-111030	WJD Properties	St. Louis
28	23-111031	James Luesse	St. Louis
29	23-111032	Falcour Properties	St. Louis
30	23-111033	WJD Properties	St. Louis
31	23-111034	WJD Properties	St. Louis
32	23-111035	WJD Properties	St. Louis
33	23-111036	Z and N TRUMAN PROP	St. Louis
34	23-111152	WG DST 2	St. Louis
35	23-111154	WG DST 2	St. Louis
36	23-111165	Monroe Eureka LLC	St. Louis
37	23-111171	Pace Lakewood LLC Pace Properties Inc	St. Louis
38	23-111184	Exchangeright Net Leased Portfolio 16 Dst	St. Louis
39	23-111186	Exchangeright Net Leased Portfolio 16 Dst	St. Louis
41	23-111189	McGinley Family Limited Partnership No 1	St. Louis
42	23-111194	Gravois Development Partnership LLPA	St. Louis

43	23-112353	Patel Ankit Amrut Revocable Trust	St. Louis
44	23-32770	Benjamin Cooper	Jackson
45	23-32771	Benjamin Cooper	Jackson
47	24-89656	Kanakuk Ministries	Taney

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
FORM 11s													
1	Iron	62,702,910	11.25%	3,682,820	-0.04%	68,376,075	0.07%	30,859,799	3.51%	26,595,310	6.18%	192,216,914	5.24%
2	Lafayette	298,773,138	13.73%	23,946,299	0.24%	59,145,822	-0.21%	12,033,504	8.44%	133,990,510	-0.17%	527,889,273	9.45%
3	Marion	259,807,180	11.22%	16,408,400	0.76%	119,982,000	6.84%	38,699,336	-1.48%	125,030,571	-29.66%	559,927,487	-2.80%
4	Wayne	71,836,060	10.40%	4,555,430	3.48%	28,561,660	10.71%	10,301,657	11.56%	36,970,702	-0.03%	152,225,509	8.87%

Exhibit D. Form 11As

#	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
FORM 11As													
1	Madison	80,790,700	-0.08%	5,281,270	-0.15%	22,618,430	-4.92%	8,549,496	64.49%	39,959,793	4.57%	157,199,689	3.92%

Exhibit E. Orders to Boards of Equalization to Close

#	County Name
1	Iron County
2	Lafayette County
3	Marion County
4	Wayne County