

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, September 30, 2025

1:30 p.m.

- I. Original Assessment Certification**
 - A. Document #3 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) dated 09-30-2025
- II. Stipulations**
 - A. Exhibit A., 1 – 100
- III. Dismissals**
 - Exhibit B., 1 – 14
- IV. Nunc Pro Tunc Request**
 - A. Exhibit C., 1 and 2
- V. Form 11s**
 - A. Exhibit D., 1 – 4
- VI. Amended Form 11**
 - A. Exhibit E., 1
- VII. Form 11As**
 - A. Exhibit F., 1 – 5
- VIII. Amended Form 11A**
 - A. Exhibit G., 1
- IX. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated September 16, 2025, and September 18, 2025, and Closed Meeting Minutes dated September 16, 2025)
 - C. Section Update
 - D. 2025 MOARK Roundtable Questions
 - E. Draft 2025 Agricultural Land Productivity Hearing Notice and Attendees List
- X. Legal**
 - A. Section Update
 - B. Modifications to Section 138.431 and 138.432, RSMo, Requirement for Findings of Fact and Conclusions of Law for STC Decisions and Orders
 - C. 2025 Missouri Bar Annual Meeting Attendance Request for Allsberry

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

- XI. Local Assistance**
 - A. Section Update
 - B. Cole County Request to Release FY-2026 Assessment Maintenance Funds
 - C. 2026 – 2027 Assessment Maintenance Plan Updated Final Draft for Approval
- XII. Original Assessment**
 - A. Section Update
- XIII. Legislative Update**
- XIV. Commission Comments**
 - A. Jackson County Correspondence Regarding 2025 Commercial Assessments
- XV. Closed Session**
 - A. Legal – Section 610.021(1)
- XVI. Open Session**
- XVII. 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	23-10232	Matthew Ott	St. Louis	\$47,690	\$38,000	20.32%	2023-2024
2	23-10485	Patricia Kelsten Creek Creek Richard M Patricia K HW Trustee	St. Louis	\$74,580	\$69,350	7.01%	2023-2024
3	23-10551	Conway Partners LLC	St. Louis	\$825,600	\$640,000	22.48%	2023-2024
4	23-10552	Chapter One Hundred St. Louis County	St. Louis	\$2,827,550	\$1,536,000	45.68%	2023-2024
5	23-10553	Kingswest II LLC	St. Louis	\$1,039,490	\$480,000	53.82%	2023-2024
6	23-10686	John Stark Logan Logan John and Kristen Revocable Trust The	St. Louis	\$114,060	\$99,560	12.71%	2023-2024
7	23-110016	Middlewest Properties Inc	St. Louis	\$51,380	\$49,400	3.85%	2023-2024
8	23-112368	WCL Property Holdings LLC	St. Louis	\$17,060	\$5,660	66.82%	2023-2024
9	23-112369	WCL Property Holdings LLC	St. Louis	\$30,500	\$10,130	66.79%	2023-2024
10	23-112499	Slah LLC	St. Louis	\$6,922,270	\$1,920,000	72.26%	2023-2024
11	23-112544	North G LLC	St. Louis	\$3,277,470	\$937,600	71.39%	2023-2024
12	23-112565	WPHI LLC	St. Louis	\$6,360,220	\$1,196,800	81.18%	2023-2024
13	23-112636	The Gelber Family Limited Partnership	St. Louis	\$3,467,900	\$2,304,000	33.56%	2023-2024
14	23-11264	Yuko Suga	St. Louis	\$67,770	\$67,200	0.84%	2023-2024
15	23-112640	DCH LLC	St. Louis	\$5,987,330	\$2,265,600	62.16%	2023-2024
16	23-112665	Midas Clayton LLC	St. Louis	\$10,041,920	\$4,896,000	51.24%	2023-2024
17	23-112665	Midas Clayton LLC	St. Louis	\$10,041,920	\$4,896,000	51.24%	2023-2024
18	23-112760	Bedrock Hotel LLC	St. Louis	\$5,010,110	\$4,012,350	19.91%	2023-2024
19	23-112762	West County Mall Cmbs LLC	St. Louis	\$4,098,590	\$3,781,150	7.75%	2023-2024
20	23-112763	West County Mall Cmbs LLC	St. Louis	\$27,720,700	\$27,418,850	1.09%	2023-2024
21	23-112793	Suntrup William N Trustee Etal	St. Louis	\$687,740	\$352,000	48.82%	2023-2024
22	23-112853	Maritz Holdings Inc	St. Louis	\$3,959,070	\$1,494,020	62.26%	2023-2024
23	23-112854	Maritz Family Development II LLC	St. Louis	\$1,490,370	\$562,400	62.26%	2023-2024

24	23-112855	Maritz Holdings Inc	St. Louis	\$20,954,980	\$7,907,680	62.26%	2023-2024
25	23-112860	Maritz Corporation	St. Louis	\$168,100	\$63,420	62.27%	2023-2024
26	23-112861	Maritz Corporation	St. Louis	\$60,220	\$22,720	62.27%	2023-2024
27	23-112862	Maritz Holdings Inc	St. Louis	\$146,140	\$55,140	62.27%	2023-2024
28	23-112877	Maritz Family Development II LLC	St. Louis	\$6,419,680	\$2,422,560	62.26%	2023-2024
29	23-11375	Donald Singer	St. Louis	\$120,840	\$111,910	7.39%	2023-2024
30	23-11542	Normandy Realty LLC	St. Louis	\$531,940	\$379,940	28.57%	2023-2024
31	23-19052	13880 St Chas Rock Road LLC	St. Louis	\$87,710	\$51,200	41.63%	2023-2024
32	23-19071	RCB Real Estate LLC	St. Louis	\$324,320	\$288,000	11.20%	2023-2024
33	23-19101	3165 McKelvey Road LLC	St. Louis	\$848,000	\$528,800	37.64%	2023-2024
34	23-19110	STL Airport Lodging LLC	St. Louis	\$1,663,810	\$818,340	50.82%	2023-2024
35	23-19112	Missouri River Lodging Company LLC	St. Louis	\$2,012,380	\$800,000	60.25%	2023-2024
36	23-19132	Drury Development Corporation	St. Louis	\$1,189,820	\$726,400	38.95%	2023-2024
37	23-19133	Drury Development Corporation	St. Louis	\$1,779,300	\$675,200	62.05%	2023-2024
38	23-19139	Bre Hv Properties LLC	St. Louis	\$1,186,020	\$496,000	58.18%	2023-2024
39	23-19140	3165 McKelvey Road LLC	St. Louis	\$224,510	\$140,000	37.64%	2023-2024
40	23-19166	LaFrance Manufacturing Company	St. Louis	\$473,600	\$384,000	18.92%	2023-2024
41	23-19177	Connor Company	St. Louis	\$677,310	\$568,960	16.00%	2023-2024
42	23-19178	Connor Company	St. Louis	\$54,110	\$45,440	16.02%	2023-2024
43	23-19183	Agele Properties A Mo Gen Partnership	St. Louis	\$633,600	\$336,000	46.97%	2023-2024
44	23-19194	FS Holding Company	St. Louis	\$614,110	\$487,230	20.66%	2023-2024
45	23-19195	FS Holding Company	St. Louis	\$25,150	\$19,970	20.60%	2023-2024
46	23-19224	Lou Fusz Properties LLC	St. Louis	\$1,681,340	\$1,338,180	20.41%	2023-2024
47	23-19225	Lou Fusz Properties LLC	St. Louis	\$270,660	\$215,420	20.41%	2023-2024
48	23-19229	Sky Box Holdings LLC	St. Louis	\$32,350	\$24,540	24.14%	2023-2024

49	23-19230	Sky Box Holdings LLC	St. Louis	\$221,090	\$167,460	24.26%	2023-2024
50	23-19244	Air Products and Chemicals Inc	St. Louis	\$2,220,290	\$1,609,600	27.50%	2023-2024
51	23-19253	Westport Craig LLC	St. Louis	\$928,000	\$526,400	43.28%	2023-2024
52	23-19254	Westport Investment Group LLC Lodging Hospitality Management	St. Louis	\$4,617,860	\$1,422,400	69.20%	2023-2024
53	23-19255	Westport Investment Group LLC Robert Oloughlin Lodging Hospitality Management	St. Louis	\$57,150	\$17,600	69.20%	2023-2024
54	23-19258	Westport Investment Group LLC Lodging Hospitality Management	St. Louis	\$2,997,250	\$467,200	84.41%	2023-2024
55	23-19259	WPP LLC	St. Louis	\$6,145,220	\$5,504,000	10.43%	2023-2024
56	23-19261	WPP LLC	St. Louis	\$2,143,420	\$1,628,800	24.01%	2023-2024
57	23-19262	WPP LLC	St. Louis	\$9,330,240	\$4,582,940	50.88%	2023
58	23-19262	WPP LLC	St. Louis	\$9,330,240	\$1,964,100	78.95%	2024
59	23-19280	Page Equity LLC	St. Louis	\$9,760	\$3,740	61.68%	2023-2024
60	23-19281	Page Equity LLC	St. Louis	\$69,700	\$28,800	58.68%	2023-2024
61	23-19284	Page Equity LLC	St. Louis	\$182,050	\$177,120	2.71%	2023-2024
62	23-19285	Page Equity LLC	St. Louis	\$9,600	\$3,140	67.29%	2023-2024
63	23-19287	Page Equity LLC	St. Louis	\$278,780	\$251,200	9.89%	2023-2024
64	23-19288	Lou Fusz Properties LLC	St. Louis	\$217,090	\$150,910	30.49%	2023-2024
65	23-19289	Lou Fusz Properties LLC	St. Louis	\$219,230	\$152,420	30.47%	2023-2024
66	23-19323	Lou Fusz Properties LLC	St. Louis	\$1,202,880	\$798,400	33.63%	2023-2024
67	23-19324	Lou Fusz Properties LLC	St. Louis	\$1,227,680	\$853,470	30.48%	2023-2024
68	23-19337	Playful Learning Properties LLC	St. Louis	\$556,670	\$416,000	25.27%	2023-2024
69	23-19389	Silverstone Hotel LLC	St. Louis	\$2,344,450	\$1,264,000	46.09%	2023-2024
70	23-19393	Lupton LLC	St. Louis	\$677,890	\$556,800	17.86%	2023-2024
71	23-19409	Chapter One Hundred St. Louis County	St. Louis	\$6,311,550	\$4,800,000	23.95%	2023-2024
72	23-19410	Delmar Gardens at Conway Ridge LLC	St. Louis	\$3,100,800	\$2,032,000	34.47%	2023-2024
73	23-19414	HP Chesterfield LLC	St. Louis	\$3,316,160	\$1,900,800	42.68%	2023-2024

74	23-19416	DPH Chesterfield LLC	St. Louis	\$6,558,990	\$3,219,200	50.92%	2023-2024
75	23-19467	SHS Hanley Lodging LLC	St. Louis	\$1,566,300	\$1,238,400	20.93%	2023-2024
76	23-19515	McManus Holdings LLC	St. Louis	\$566,720	\$496,000	12.48%	2023-2024
77	23-19523	DF and H Properties Missouri Gen Ptnsp	St. Louis	\$19,140	\$8,030	58.05%	2023-2024
78	23-19524	DF and H Properties Missouri Gen Ptnsp	St. Louis	\$220,860	\$92,770	58.00%	2023-2024
79	23-19538	Bopp Louis H Inc A Mo Corporation	St. Louis	\$50,780	\$39,740	21.74%	2023-2024
80	23-19539	Louis H Bopp Inc	St. Louis	\$1,008,000	\$789,060	21.72%	2023-2024
81	23-19614	Witzig and Sons LLC	St. Louis	\$1,832,960	\$1,243,200	32.18%	2023-2024
82	23-19638	Heege Properties LLC and White Center 40 LLC	St. Louis	\$1,553,440	\$1,280,000	17.60%	2023-2024
83	23-19685	WCL Property Holdings LLC	St. Louis	\$31,520	\$10,430	66.91%	2023-2024
84	23-19686	WCL Property Holdings LLC	St. Louis	\$66,620	\$22,080	66.86%	2023-2024
85	23-19687	WCL Property Holdings LLC	St. Louis	\$73,120	\$24,220	66.88%	2023-2024
86	23-19688	WCL Property Holdings LLC	St. Louis	\$7,780	\$2,560	67.10%	2023-2024
87	23-19689	WCL Property Holdings LLC	St. Louis	\$35,390	\$11,710	66.91%	2023-2024
88	23-19723	Drury 141 LLLP	St. Louis	\$2,269,220	\$1,664,000	26.67%	2023-2024
89	23-19730	Sinclair Buick GMC Trucking	St. Louis	\$2,080,000	\$1,838,400	11.62%	2023-2024
90	23-19747	MP Gravois LLC	St. Louis	\$355,390	\$304,000	14.46%	2023-2024
91	23-19751	South County Shoppingtown LLC	St. Louis	\$542,820	\$398,430	26.60%	2023-2024
92	23-19752	74Patdave LLC	St. Louis	\$1,380,580	\$1,140,740	17.37%	2023-2024
93	23-19753	South County Shoppingtown LLC	St. Louis	\$722,530	\$530,370	26.60%	2023-2024
94	23-19754	South County Shoppingtown LLC	St. Louis	\$10,367,360	\$7,609,890	26.60%	2023-2024
95	23-19755	South County Shoppingtown LLC	St. Louis	\$1,279,360	\$939,070	26.60%	2023-2024
96	23-19760	Clairsin Investment Company	St. Louis	\$44,610	\$36,860	17.37%	2023-2024
97	23-19765	South County Shoppingtown LLC	St. Louis	\$170,910	\$125,440	26.60%	2023-2024
98	23-19810	Garfel LLC	St. Louis	\$402,590	\$320,000	20.51%	2023-2024

99	23-19955	Harry Sanders Sander Harry A Residuary Marital Trust	St. Louis	\$104,500	\$101,270	3.09%	2023-2024
100	23-31794	Dana Miller	Jackson	\$63,310	\$57,950	8.47%	2023-2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10229	Midas Clayton LLC	St. Louis
2	23-10269	Hydromat Inc.	St. Louis
3	23-10786	SCF RC Funding IV LLC	St. Louis
4	23-110987	Shauna McCuaig	St. Louis
5	23-112761	Bedrock Hotel LLC	St. Louis
6	23-12660	SVT 520 Maryville Centre LP	St. Louis
7	23-19111	Stl Airport Lodging LLC	St. Louis
8	23-19216	Normandy Realty LLC	St. Louis
9	23-19256	WPP LLC	St. Louis
10	23-19257	WPP LLC	St. Louis
11	23-19260	WPP LLC	St. Louis
12	24-10216	Slah LLC	St. Louis
13	24-10222	WPP LLC	St. Louis
14	24-10239	Maritz Holdings Inc	St. Louis

Exhibit C. Nunc Pro Tunc Requests

#	Appeal Number	Name	County	Explanation of NPT
1	23-111070	Camera Place LLC Deca Realty	St. Louis	<u>Order dated July 8, 2025, stipulated assessed value should read \$668,800 instead of \$668,000.</u>
2	23-111051	Dierbergs Four Seasons Inc Etal	St. Louis	<u>Order dated July 8, 2025, stipulated assessed value should read \$3,683,330 instead of \$368,330.</u>

Exhibit D. 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	Cole	886,915,580	5.80%	7,241,870	-0.30%	396,094,398	0.42%	110,653,007	6.50%	285,757,864	3.18%	1,686,662,719	5.15%
2	Jefferson	2,837,366,900	9.33%	13,381,300	-0.25%	630,788,151	2.45%	153,381,451	-8.09%	759,222,231	-9.32%	4,394,140,033	4.53%
3	St. Francois	544,157,330	9.64%	8,940,340	2.07%	175,413,630	9.38%	42,790,930	-1.09%	189,574,962	6.40%	960,877,192	9.76%
4	St. Louis	25,013,783,030	15.06%	7,530,520	12.70%	8,963,984,580	15.02%	1,513,786,736	-5.44%	3,108,380,688	-9.93%	38,607,465,554	12.31%

Exhibit E. Amended Form 11

		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
AMENDED FORM 11													
1	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%

Exhibit F. Form 11As

		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 11As													
1	Cole	906,185,670	8.12%	7,258,020	-0.08%	395,704,828	0.34%	112,165,933	7.96%	291,926,631	5.41%	1,713,241,082	6.81%
2	Dunklin	121,943,080	1.85%	29,246,810	-0.03%	67,579,650	2.96%	21,034,895	-1.35%	87,517,693	3.13%	327,322,128	2.45%
3	Greene	4,279,148,580	15.06%	25,492,450	7.53%	2,202,469,225	14.61%	405,232,049	8.97%	966,921,307	0.93%	7,879,263,611	14.42%
4	Holt	32,682,940	0.83%	20,888,690	0.42%	25,919,319	0.14%	3,488,913	-13.92%	40,618,814	4.45%	123,598,676	2.20%
5	Ste. Genevieve	271,840,690	13.26%	14,368,250	4.12%	597,374,190	2.13%	55,994,678	9.54%	103,180,510	6.73%	1,042,758,318	8.35%

Exhibit G. Amended Form 11A

		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
AMENDED FORM 11A													
1	Perry	227,697,661	9.64%	14,498,138	1.65%	95,946,069	12.76%	45,435,202	13.18%	99,765,709	8.04%	483,342,779	11.18%