

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Wednesday, October 15, 2025

1:30 p.m.

- I. Original Assessment Certifications**
 - A. Document #4 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) dated 10-15-2025
 - B. Document #2 – 2025 Amended Certification of Private Car Report to DOR dated 10-15-2025
- II. Stipulations**
 - A. Exhibit A., 1 – 14
- III. Dismissals**
 - Exhibit B., 1 – 10
- IV. Nunc Pro Tunc Request**
 - A. Exhibit C., 1 – 3
- V. Form 11As**
 - A. Exhibit D., 1 – 7
- VI. Amended Form 11A**
 - A. Exhibit E., 1
- VII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated September 30, 2025, and Closed Meeting Minutes dated September 30, 2025)
 - C. Section Update
 - D. Draft Assessors' Manual Chapter 2 Revisions
- VIII. Legal**
 - A. Section Update
 - B. Follow-up Discussion Regarding Modifications to Section 138.431 and 138.432, RSMo, Requirement for Findings of Fact and Conclusions of Law for STC Decisions and Orders
- IX. Local Assistance**
 - A. Section Update
- X. Original Assessment**
 - A. Section Update

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

- XI. Legislation**
 - A. Legislative Update
 - B. Request to Renew Annual GovWatch Subscription
- XII. Commission Comments**
 - A. Platte County Clerk Questions/Discussion
- 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- 10409	Barbara L Baldesi Revocable Living Trust	St. Louis	\$32,640	\$29,960	8.21%	2023- 2024
2	23- 10620	The Robert J and Nancy L Faberberg Trust	St. Louis	\$74,020	\$69,830	5.66%	2023- 2024
3	23- 10775	Monica Ann Saleeby	St. Louis	\$62,700	\$46,550	25.76%	2023- 2024
4	23- 10776	Monica Ann Saleeby	St. Louis	\$89,740	\$84,550	5.78%	2023- 2024
5	23- 11094	Brenda J Moore	St. Louis	\$31,650	\$25,270	20.16%	2023- 2024
6	23- 111310	KBG Inc	St. Louis	\$1,714,910	\$784,250	54.27%	2023
7	23- 111310	KBG Inc	St. Louis	\$832,130	\$393,150	52.75%	2024
8	23- 111312	KBG Inc	St. Louis	\$738,300	\$96,020	86.99%	2023- 2024
9	23- 111314	KBG Inc	St. Louis	\$345,790	\$272,020	21.33%	2023- 2024
10	23- 11221	Thomas B Myler	St. Louis	\$74,650	\$67,930	9.00%	2023- 2024
11	23- 112570	MNJ Inc	St. Louis	\$2,247,200	\$1,196,800	46.74%	2023- 2024
12	23- 11337	Raymond E and Geraldine C Long Trust	St. Louis	\$85,310	\$56,000	34.36%	2023- 2024
13	23- 31009	Nichaolas D and Denico C Spencer	Jackson	\$59,904	\$25,080	58.13%	2023
14	23- 32010	Nichaolas D and Denico C Spencer	Jackson	\$36,928	\$5,643	84.72%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-111270	Barron Investments Company LLC	St. Louis
2	23-111277	Hanson Brothers II LLC	St. Louis
3	23-111278	7334 40 Forsyth LLC	St. Louis
4	23-111279	Barron Investments Company LLC	St. Louis
5	23-111286	Zamco IV LLC	St. Louis
6	23-111287	Zamco IV LLC	St. Louis
7	23-111289	Hanson Brothers I LLC	St. Louis
8	23-111290	Hanson Brothers LLC Philip H Barron Realty Co	St. Louis
9	23-111315	KBG Inc	St. Louis
10	23-31313	Michael Arnone	Jackson

Exhibit C. Nunc Pro Tunc Requests

#	Appeal Number	Name	County	Explanation of NPT
1	23-112544	North G LLC	St. Louis	<u>Appeal number was incorrect on line 11 of the 09302025 Exhibit to be approved by the Commission.</u> <u>The correct appeal number is 23-112522</u>
2	23-112565	WPHI LLC	St. Louis	<u>Stipulation Assessed Value was recorded incorrectly, SAV should be \$1,110,400 instead</u> <u>of the \$1,196,800 value on the 09/30/2025 Exhibit.</u>
3	23-112763	West County Mall Cmbs LLC	St. Louis	<u>Stipulation sent by the county that was placed on the 09/30/2025 Exhibit contained an error in the Current Assessed Value..</u> <u>St. Louis County had it listed as 27,720,700. The correct amount is 29,720,700</u>

Exhibit D. 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	Andrew	194,522,000	10.94%	18,467,760	0.12%	24,937,261	9.09%	8,129,945	30.69%	86,078,976	7.39%	332,135,942	11.24%
2	Benton	202,596,760	10.56%	19,215,820	4.65%	49,357,319	5.62%	5,320,091	-5.61%	102,395,381	5.06%	378,885,371	9.09%
3	Chariton	51,407,830	0.13%	21,183,920	0.09%	17,768,880	3.22%	8,623,113	6.19%	50,379,870	6.04%	149,363,613	3.64%
4	Christian	1,355,605,293	6.78%	9,677,960	-0.36%	261,809,867	4.59%	31,579,644	-3.37%	347,300,364	6.20%	2,005,973,128	9.66%
5	Dallas	116,285,080	9.08%	18,217,323	4.41%	34,847,231	6.61%	3,957,023	-2.23%	59,118,658	11.45%	232,425,315	11.08%
6	Mercer	23,064,244	12.88%	17,362,440	-0.13%	7,887,103	2.47%	10,429,224	27.78%	22,297,457	0.89%	81,040,468	7.78%
7	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%

Exhibit E. 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	Howard	64,377,320	-0.24%	15,121,650	-0.07%	13,323,735	-3.98%	4,455,720	27.34%	47,886,168	9.81%	145,164,593	4.93%