MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, October 28, 2025 1:30 p.m.

A. Exhibit A., 1-17

II. Dismissals

Exhibit B., 1-15

III. Amended Form 11

A. Exhibit C., 1

IV. Form 11As

A. Exhibit D., 1-4

V. Amended Form 11A

A. Exhibit E., 1

VI. Administration

- A. STC Calendar Update
- B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated October 14, 2025, and October 15, 2025, and Closed Meeting Minutes dated October 15, 2025)

C. Section Update

VII. Legal

A. Section Update

VIII. Local Assistance

A. Section Update

IX. Original Assessment

A. Section Update

X. Legislation

A. Legislative Update

XI. Commission Comments

XII. Closed Session

A. Personnel – Section 610.021(3) and (13)

XIII. Open Session

XIV. 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			Current	Stipulated		Tax
#	Number	Name	County	Assd Value	Assd Value	Diff	Years
							2023-
1	23-10454	AZ Best Trust	St. Louis	\$1,045,150	\$950,000	9.10%	2024
		The Robert J and Nancy L					2023-
2	23-10620	Faberberg Trust	St. Louis	\$74,020	\$69,830	5.66%	2024
	23-						2023-
3	110125	Forum Real Estate LC	St. Louis	\$109,250	\$94,620	13.39%	2024
	23-	Citizens National Bank of Greater			\$726,400		2023-
4	111060	St. Lou	St. Louis	\$1,692,380	Ψ120,100	57.08%	2024
	23-						2023-
5	111129	Anand Gorani 4 Inc	St. Louis	\$958,460	\$547,200	42.91%	2024
	23-	g. 51 5	G . T .	φ1.1.c2.0.70	фо от о оо	20.120/	2023-
6	111136	Starr Fairgrove Properties	St. Louis	\$1,162,050	\$835,200	28.13%	2024
7	23-	10041 C C Ol' I I C	C4 I:-	¢024.160	¢<4< 400	20.060/	2023-
7	111206	10941 Creve Coeur Olive LLC	St. Louis	\$924,160	\$646,400	30.06%	2024 2023-
8	23-11589	Double G Land Co LLC	St. Louis	\$1,370,530	\$821,430	40.06%	2023-
0	23-11369	Double of Land Co LLC	St. Louis	\$1,370,330	\$621,430	40.00%	2023-
9	23-11590	Delmar Gardens West Inc	St. Louis	\$75,980	\$54,470	28.31%	2023-
	23 11370	Bennar Gardens West me	Dt. Louis	Ψ13,200	Ψ5 1,170	20.3170	2023-
10	23-18597	Diemer D J Nancy S H/W	St. Louis	\$684,000	\$475,000	30.56%	2024
10	25 1057	Bromer B v rvancy S 11/ \	St. Louis	Ψου 1,000	ψ17 <i>2</i> ,000	20.2070	2023-
11	23-18727	Busch Virginia M Trustee Etal	St. Louis	\$1,887,440	\$1,784,100	5.48%	2024
12	23-19262	WPP LLC	St. Louis	\$9,330,240	\$4,582,940	50.88%	2023
13	23-19262	WPP LLC	St. Louis	\$9,330,240	\$1,964,100	78.95%	2024
		1111 220	20.20015	ψ>,000, <u>1</u> 0	Ψ1,501,100	-	
18	23-30758	Kay L Acuff	Jackson	\$174,990	\$201,210	14.98%	2023
19	23-31138	Karen R Rosenzwieg	Jackson	\$39,292	\$26,600	32.30%	2023
20	23-31970	Scott McVey	Jackson	\$78,850	\$71,440	9.40%	2023
14	24-20016	San Remo 2024 LLC	St. Louis	\$73,880	\$27,210	63.17%	2024
15	24-20017	San Remo 2024 LLC	St. Louis	\$178,520	\$49,890	72.05%	2024
16	24-20018	San Remo 2024 LLC	St. Louis	\$209,310	\$77,120	63.16%	2024
	2.20010	Westfield America of Mo Inc c/o	St. Zouis	ψ = 0,010	477,120	32.1070	2025-
17	25-32541	Macy's Inc	Charles	\$1,913,184	\$1,229,940	35.71%	2026

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-11147	Socha LLC	St. Louis
2	23-11149	Riddhi Inc	St. Louis
3	23-11151	Riddhi Inc	St. Louis
4	23-11153	Riddhi Inc	St. Louis
5	23-11155	Riddhi Inc	St. Louis
6	23-11156	Riddhi Inc	St. Louis
7	23-11157	Vince Patel Et Al	St. Louis
8	23-11158	Ebert Car Wash LLC	St. Louis
9	23-11159	Frontenac Partners LLC	St. Louis
10	23-11214	Saurabh Patel	St. Louis
11	23-11280	Lajja Real Estate Holdings LLC	St. Louis
12	23-31715	Philip Theisen	Jackson
13	24-20015	San Remo 2024 LLC	St. Louis
14	24-20019	San Remo 2024 LLC	St. Louis
15	24-20020	San Remo 2024 LLC	St. Louis

Exhibit C. Amended Form 11

		Residential		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
						<u>A</u>	MENDED FORM	<u> 111</u>					
1	Buchanan	621,069,720	8.61%	16,268,310	0.12%	413,787,590	1.80%	186,401,735	6.45%	294,521,022	9.57%	1,532,048,377	7.15%

Exhibit D. Form 11As

		Residential		Residential Agricultural Commercial		nercial		s Personal perty	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	Lawrence	311,879,390	9.61%	27,011,200	9.73%	114,115,840	7.19%	36,608,064	-4.92%	130,928,667	6.54%	620,543,161	8.53%
2	Marion	261,765,820	11.26%	16,503,790	0.90%	120,770,050	6.77%	40,256,726	2.48%	118,406,107	-33.39%	557,702,493	-3.19%
3	Nodaway	161,685,940	5.33%	38,771,810	1.54%	114,948,930	11.21%	29,374,620	36.51%	81,681,940	1.46%	426,463,240	8.14%
4	Scotland	29,473,160	11.41%	19,836,940	2.78%	8,715,774	-0.29%	3,531,728	3.97%	31,065,669	6.31%	92,623,271	7.48%

Exhibit E. Amended Form 11A

		Residential		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	Moniteau	117,628,630	1.21%	14,327,310	0.02%	30,713,210	0.65%	10,801,827	19.89%	64,412,169	8.01%	237,883,146	5.17%