

Amended November 18, 2025, at 6:20 a.m.

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, November 18, 2025

1:30 p.m.

I. Applications for Review

- A. 21-32123, St. Luke's North Hospital v. Clay County Assessor
- B. 23-78002 and 23-78003, Norman D. Matthews v. Phelps County Assessor

II. Stipulations

- A. Exhibit A., 1 – 74

III. Jackson County Stipulations (for Rejection)

- A. Exhibit B., 1 – 18

IV. Dismissals

- A. Exhibit C., 1 and 2

V. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated
November 4, 2025, and Closed Meeting Minutes dated November 4,
2025)
- C. Section Update
- D. 2026 IAAO Membership Renewal Request

VI. Legal

- A. Section Update

VII. Local Assistance

- A. Section Update
- B. Request to Release Saline County's Assessment Reimbursement

VIII. Original Assessment

- A. Section Update

IX. Legislation

- A. Legislative Update

X. Commission Comments

XI. Closed Session

- A. Legal – Section 610.021(1)
- B. Personnel – Section 610.021(3) and (13)

XII. Open Session

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

XIII. 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	21-18293	Aurora Acquisitions LLC	St. Louis	\$97,470	\$73,150	24.95%	2021-2022
2	21-44500	Kraft Heinz Company	Boone	\$8,800,000	\$2,816,000	68.00%	2021-2022
3	23-110600	Mary Brent Building Partnership	St. Louis	\$2,075,840	\$1,328,000	36.03%	2023-2024
4	23-110999	Caplaco Twelve Inc Capitol Land Co.	St. Louis	\$6,097,200	\$4,379,500	28.17%	2023-2024
5	23-111054	Caplaco Twelve Two Inc. AMO Corp Etal, Capital Land Co. Gerge K Capps	St. Louis	\$5,045,570	\$3,268,030	35.23%	2023-2024
6	23-111063	Chapter 100 St. Louis County	St. Louis	\$5,365,380	\$2,323,200	56.70%	2023-2024
7	23-111095	Eckelkamp Manchester 270 LLC	St. Louis	\$7,824,860	\$4,352,000	44.38%	2023-2024
8	23-112357	Auxvasse Hillman Farm LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
9	23-112358	Auxvasse Hillman Farm LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
10	23-112359	Hillmann Amoco, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
11	23-112360	Hillmann Amoco, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
12	23-112361	Hillmann Amoco, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
13	23-112362	Brad W and Sarah L Young H/W	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
14	23-112363	Brad W and Sarah L Young H/W	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
15	23-112364	Brad W and Sarah L Young H/W	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
16	23-112365	Hillside Mobile Home Park, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
17	23-112366	Hillside Mobile Home Park, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
18	23-112367	Hillside Mobile Home Park, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
19	23-112374	Auxvasse Hillman Farm LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
20	23-11480	Intergroup Cross Keys Inc	St. Louis	\$166,900	\$131,270	21.35%	2023-2024
21	23-11481	Intergroup Cross Keys Inc	St. Louis	\$1,668,880	\$1,312,730	21.34%	2023-2024
22	23-11494	Garden Villas of North County Inc.	St. Louis	\$1,089,730	\$659,300	39.50%	2023-2024
23	23-11496	Delmar Gardens North Inc.	St. Louis	\$2,052,000	\$1,388,900	32.31%	2023-2024

24	23-11509	MC Florissant Realty LLC	St. Louis	\$731,860	\$640,300	12.51%	2023-2024
25	23-11569	Delmar Gardens of Creve Coeur Inc	St. Louis	\$1,011,960	\$708,700	29.97%	2023-2024
26	23-11575	Larus Real Estates I LLC	St. Louis	\$1,102,000	\$858,800	22.07%	2023-2024
27	23-11576	DGCH Inc	St. Louis	\$4,012,800	\$2,732,200	31.91%	2023-2024
28	23-11588	Delmar Garden West Inc	St. Louis	\$955,700	\$611,800	35.98%	2023-2024
29	23-11589	Double G Land Co LLC	St. Louis	\$1,370,530	\$821,430	40.06%	2023-2024
30	23-11590	Delmar Gardens West Inc	St. Louis	\$75,980	\$54,470	28.31%	2023-2024
31	23-11591	Deer Creek Club	St. Louis	\$305,310	\$204,250	33.10%	2023-2024
32	23-11599	Clayton Greens Nursing Center Inc	St. Louis	\$1,625,580	\$1,219,800	24.96%	2023-2024
33	23-11619	GVCC Partnership A Missouri General Partnership	St. Louis	\$1,378,130	\$879,700	36.17%	2023-2024
34	23-11641	Delmar Gardens of South County Inc	St. Louis	\$2,131,380	\$1,873,400	12.10%	2023-2024
35	23-19084	Dominion Hospitality Earth City LLC	St. Louis	\$1,614,400	\$1,046,400	35.18%	2023-2024
36	23-19823	McKnight Place Extended Care LLC	St. Louis	\$1,775,840	\$1,451,600	18.26%	2023-2024
37	23-302043	Colonial Highlands LLC	Jackson	\$84,784	\$78,288	7.66%	2023
38	23-302044	Colonial Highlands LLC	Jackson	\$93,970	\$62,773	33.20%	2023
39	23-302045	Colonial Highlands LLC	Jackson	\$72,487	\$62,773	13.40%	2023
40	23-302046	Colonial Highlands LLC	Jackson	\$79,633	\$62,773	21.17%	2023
41	23-302047	Colonial Highlands LLC	Jackson	\$93,569	\$62,773	32.91%	2023
42	23-302048	Colonial Highlands LLC	Jackson	\$130,807	\$78,288	40.15%	2023
43	23-302049	Colonial Highlands LLC	Jackson	\$94,316	\$62,773	33.44%	2023
44	23-302050	Colonial Highlands LLC	Jackson	\$82,230	\$78,288	4.79%	2023
45	23-302051	Colonial Highlands LLC	Jackson	\$72,487	\$62,773	13.40%	2023
46	23-302052	Colonial Highlands LLC	Jackson	\$90,972	\$62,773	31.00%	2023
47	23-302053	Colonial Highlands LLC	Jackson	\$72,487	\$62,773	13.40%	2023
48	23-302054	Colonial Highlands LLC	Jackson	\$64,532	\$62,773	2.73%	2023

49	23-302055	Colonial Highlands LLC	Jackson	\$91,033	\$69,968	23.14%	2023
50	23-302056	Colonial Highlands LLC	Jackson	\$60,741	\$78,288	-28.89%	2023
51	23-302057	Colonial Highlands LLC	Jackson	\$70,733	\$78,288	-10.68%	2023
52	23-302058	Colonial Highlands LLC	Jackson	\$77,032	\$62,773	18.51%	2023
53	23-302059	Colonial Highlands LLC	Jackson	\$76,798	\$62,773	18.26%	2023
54	23-302060	Colonial Highlands LLC	Jackson	\$88,996	\$78,288	12.03%	2023
55	23-302061	Colonial Highlands LLC	Jackson	\$74,467	\$62,773	15.70%	2023
56	23-302062	Colonial Highlands LLC	Jackson	\$102,910	\$69,968	32.01%	2023
57	23-302063	Colonial Highlands LLC	Jackson	\$76,798	\$62,773	18.26%	2023
58	23-302064	Colonial Highlands LLC	Jackson	\$75,189	\$78,288	-4.12%	2023
59	23-302065	Colonial Highlands LLC	Jackson	\$74,414	\$62,773	15.64%	2023
60	23-302066	Colonial Highlands LLC	Jackson	\$89,891	\$62,773	30.17%	2023
61	23-302067	Colonial Highlands LLC	Jackson	\$87,718	\$62,773	28.44%	2023
62	23-302068	Colonial Highlands LLC	Jackson	\$82,764	\$62,773	24.15%	2023
63	23-302069	Colonial Highlands LLC	Jackson	\$76,568	\$62,773	18.02%	2023
64	23-302070	Colonial Highlands LLC	Jackson	\$89,891	\$62,773	30.17%	2023
65	23-302071	Colonial Highlands LLC	Jackson	\$70,424	\$62,773	10.86%	2023
66	23-302072	Colonial Highlands LLC	Jackson	\$85,177	\$62,773	26.30%	2023
67	23-302073	Colonial Highlands LLC	Jackson	\$70,424	\$62,773	10.86%	2023
68	23-302074	Colonial Highlands LLC	Jackson	\$88,118	\$62,773	28.76%	2023
69	23-302075	Colonial Highlands LLC	Jackson	\$112,575	\$62,773	44.24%	2023
70	23-30485	Matthew Forrest Hendrickson	Jackson	\$308,328	\$57,408	81.38%	2023
71	23-30587	Angel Hawkins	Jackson	\$10,268	\$3,965	61.38%	2023-2024
72	23-44501	Kraft Heinz Company	Boone	\$8,800,000	\$2,816,000	68.00%	2023-2024
73	23-89649	Lowe's Home Center LLC	Taney	\$2,997,270	\$2,423,040	19.16%	2023

74	25-44500	Kraft Heinz Company	Boone	\$8,800,000	\$2,816,000	68.00%	2025-2026
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Exhibit B. Jackson County Stipulations (For Rejection)

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23- 302009	Greystone Fourplex 2 LLC	Jackson	\$76,931	\$114,000	- 48.18%	2023
2	23- 302010	Greystone Fourplex 2 LLC	Jackson	\$135,299	\$114,000	15.74%	2023
3	23- 302011	Greystone Fourplex 2 LLC	Jackson	\$160,389	\$114,000	28.92%	2023
4	23- 302012	Greystone Fourplex 2 LLC	Jackson	\$124,431	\$114,000	8.38%	2023
5	23- 302013	Greystone Fourplex 2 LLC	Jackson	\$123,063	\$114,000	7.36%	2023
6	23- 302014	Greystone Fourplex 2 LLC	Jackson	\$222,684	\$114,000	48.81%	2023
7	23- 302015	Greystone Fourplex 2 LLC	Jackson	\$221,781	\$114,000	48.60%	2023
8	23- 302016	Greystone Fourplex 2 LLC	Jackson	\$137,750	\$114,000	17.24%	2023
9	23- 302017	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
10	23- 302018	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
11	23- 302019	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
12	23- 302020	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
13	23- 302021	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
14	23- 302022	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
15	23- 302023	Greystone Fourplex 2 LLC	Jackson	\$221,781	\$114,000	48.60%	2023
16	23- 302024	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
17	23- 302025	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
18	23- 302026	Greystone Fourplex 2 LLC	Jackson	\$128,269	\$114,000	11.12%	2023

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	23-111997	Philip Owen	St. Louis
2	23-89671	Sword Ministries International Inc.	Taney