



STATE TAX COMMISSION OF MISSOURI

Myer Development, etal.,)	Appeal No. 23-89503, 23-89504, 23-
)	89505, and 23-89506
)	
Complainant(s),)	Parcel #s 18-1.0-02-001-008.000,
)	18-1.0-01-003-001-005.000,
)	07-7.0-35-001-002-005.000
v.)	08-9.0-30-000-000-063.013
)	
)	
DAVY WILSON, ASSESSOR,)	
TANEY COUNTY, MISSOURI,)	
)	
)	
Respondent.)	

DECISION AND ORDER

Myer Development Co., Myer Family Hotel Company, Myer Lodging, Inc. and Myer Hotels, Inc., (Complainants) appeal the Taney County Board of Equalization's (BOE) decision finding the values of the subject properties as of January 1, 2023 to be as follows: Appeal 23-89503, \$3,670,348; Appeal 23-89504, \$5,189,013; Appeal 23-89505, \$2,911,142 and 23-89506, \$554,291. Complainant claims that the properties are overvalued and asserts that the properties should be valued at \$3,058,970; \$4,151,210; \$2,255,630 and \$363,000 respectively.¹ In the

¹ Complainant timely filed a complaint for review of assessment. The State Tax Commission (STC) has authority to hear and decide Complainant's appeal. Mo. Const. art. X, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

Appeals, Complainant argues that Respondent failed to comply with Section 137.345.5 RSMo; therefore the True Value in Money (TVM) and the Assessed value should remain the same as the 2021 TVM which is set out as the proposed value.

BACKGROUND

The parties agreed to have evidentiary hearings in all four appeals simultaneously. The Evidentiary Hearing was held on June 25, 2025 via WebEx. Complainants were represented by Russell Schenewerk. Respondent² was represented by Paige Parrack. The hearing was held before Senior Hearing Officer (SHO) Todd D. Wilson.

Prior to the hearing, Complainants had filed a Motion in Limine in 23-89506 to preclude the Respondent from offering into evidence, referring to, or otherwise disclosing any testimony or document regarding comparable sales properties not timely produced in discovery. The Motion was taken under advisement to see if the situation arose during the presentation of evidence. The only reference to comparable sales was in the transcript of the deposition of Susan Chapman, pages 73-75. Deponent, as the Assessor, appeared to have a good grasp of the values for vacant land but failed to identify any particular sales that supported her position in the deposition, then agreed to provide information regarding the sales used within 15 days after the deposition. While the Assessor's familiarity with values in the County is appreciated, not being able to document the sources of her familiarity with those values is problematic. As the information requested and relied upon to determine a per square foot value was not provided to Complainant, the Motion is granted.

² At the time of filing the appeal and the hearing, the Taney County Assessor was Susan Chapman. As of September 1, 2025, the Assessor of Taney County is Davy Wilson who is no relation to the SHO Todd D. Wilson.

Any reference by Susan Chapman as to a value per square foot in Appeal 23-89506 is not considered.

Upon conclusion of the hearing, an Order was issued setting a timeline for Briefs of the parties. Complainants had filed a brief the day prior to the Evidentiary Hearing. Due to technical difficulties transmitting a copy of the recording of the hearing to the parties, the Order was subsequently amended on two occasions. Respondent submitted a Brief and Complainants submitted a Reply Brief.

FINDINGS OF FACT

1. Subject Properties. The properties are commercial. There are four, separate, Subject Properties, which are:

Appeal No.	Assessor TVM	BOE TVM	Parcel Locator Number
23-89503	3,670,348	3,670,348	18-1.0-02-001-008.000
23-89504	5,189,013	5,189,013	18-1.0-01-003-001-005.000
23-89505	2,911,142	2,911,142	07-7.0-35-001-002-005.000
23-89506	632,490	554,291	08-9.0-30-000-000-063.013

The parcel in Appeal 23-89503 is known as the Best Western Centerpoint Inn, with an address of 3225 W 76 Country Blvd, Branson. It is composed of 3.94 acres. For 2023, the Respondent valued the land at \$615,937 and the structures at \$3,054,411.

The parcel in Appeal 23-89504 is known as a Holiday Inn Express, with an address of 2801 Green Mountain Drive, Branson. It is composed of 5.18 acres. For 2023, the Respondent valued the land at \$800,408 and the structures at \$4,388,605.

The parcel in Appeal 23-89505 is known as the Best Western Music Capital, with an address of 3257 Shepherd Hills Expressway, Branson. It is composed of 2.57 acres. For 2023, the Respondent valued the land at \$284,330 and the structures at \$2,626,812.

The parcel in Appeal 23-89506 is vacant and unimproved. It consists of 4.82 acres. For 2023, the Respondent valued the land at \$632,490 and the BOE reduced that to \$554,291.

2. Complainant' Evidence. Complainant submitted the transcript of the deposition of Susan Chapman, which was received without objection. Parts of the deposition transcript or summaries of the testimony are as follows:

Page 28, lines 10-21.

Q. Okay. Can you tell me what – what those items are specifically, that you relied on to change the 2021 value to the 2023 value?

A. There was a change because in 2021, COVID was a big issue. Hotels/motels were shut down, not allowed to do business, some of them. And so we also looked at that because that's a change – a value change. And at the BOE in 2021, it was made clear to everyone that when we did the financials, it was to encompass the 2021 COVID shutdowns. We were trying to be fair to everyone.

Pages 29-32.

Questions and answers regarding the use of the financial information that Complainants provided to Assessor, the comparison of the value reached using the financial information to the physical inspection appraisal (cost approach), that using the financial information resulted in a slightly lower value and that value was used for 2021. Complainants did not provide the financial information for the properties for 2023. Assessor noted that there were some physical changes, but did not identify what those changes were. COVID was no longer a factor for 2023. The Assessor used the cost approach for value for 2023.

Pages 37-39.

Q. ... My question is, did the County, did Taney County internally, your office, do any depreciation studies that would have justified a difference in the level of depreciation from 2021 to '23 using sales?

A. We don't have a lot of sales data unless somebody sends it in. The ones that we do have are much higher. So we – we had – for 2023, we had an appraisal for

a hotel that covered a lot of ground. It showed some sales and gave us a much better idea of what values were at the going rate.

Q. But you just got telling me, though, that you used the one in the Honeycutt manual.

A. We did. We relied on that.

Q. Okay. So, the index was the same for – the Honeycutt index was the same for '21 and '23 correct?

A. Oh, yes.

Q. And the depreciation schedules in the Honeycutt manual were the same for '21 to '23?

A. Yes.

Q. ... Comparable sales, did the County employ a comparable sale approach on this particular property for '23, for the '23 appraisal?

A. Well, with motel/hotels, every year, the way we do it is we do the physical appraisal, then we go with what data we have, like you said. If it's, you know, comp sales, just to make sure that we're not out of line, that we haven't gone over what – what things are selling for out in the – in the county itself because we don't want to over assess somebody.

Q. Okay. My question, though, is did the County rely on specific comparable sale information for hotels on this property for '23?

A. No, we just relied on the Honeycutt

Q. Okay

A. valuation that we got. And like I said, before we finish these out and close the year, I look at what comparable sales we might have. So, if I was just sent an appraisal for another motel, they will have comps and give us an idea, and then I can see if we're in line. I can kind of see if motel sales are on – you know, higher, if they're all appreciating or if they're struggling. I put that into consideration.

Pages 57-59.

Questions and answers regarding 23-89054 the Holiday Inn Express in which deponent explained that after the notice of value had been sent out that an error was

found in the records in which some of the components of the structures on the property were not marked as commercial and should have been. This was not taken into consideration in the 2021 BOE hearing as the lower value using financial information was used. Deponent stated that this change in class of structures was one reason for the value to increase on this property.

Pages 68-72.

Questions and answers regarding the property in Appeal 23-89505 in which deponent stated that her office used the Honeycutt cost method to value the property; however, she also stated on Page 69 beginning at line 24: “So, again, we look at the numbers from the other hotels to see if we’re out of line on what his came up to for ’23.” Deponent explained that Complainant had, “made lots of improvements on this one” but did not clarify what improvements those were, just that they were made because it was being prepared for sale. When asked if the income approach was performed on any of the hotels in these appeals, her answer was “No.”

Page 74 -75, in reference to Appeal 23-89506, the vacant land.

Q. And do you know, as we sit here today, how the valuation was arrived on that particular parcel?

A. Okay. So price per square foot up on the strip is around \$6. This is not on the strip. This is off the strip. The prices around this particular parcel are around \$3 a square foot. The motel right next door, \$3 a square foot. And this is flat, buildable land in Taney County that’s been cleared and has roads on three sides. So it was valued to be the same as the motel next door.

Q. Okay. But the motel next door or the parcel next door is improved, so that wasn’t a vacant land sale. I guess you somehow extrapolated that the land, using some other method or using some other comparable sales to arrive at \$3 a square foot?

A. Correct. Everything around it is also \$3 a square foot.

Q. That’s what I’m getting at. So which –

A. Some of it was vacant and some wasn't. This particular one is next door to Mr. Myer's own hotel.

Q. Okay. And can you tell me which vacant land sales that your office utilized in order to arrive at that value?

A. I don't have that in front of me.

Q. Okay. How long would it take you to get that to your attorney, you know, to present whatever sales you used on that?

A. Probably a week or two.

Q. Okay. All right. So you'll agree to produce that in 15 days; is that fair?

A. Okay. All right.

3. Respondent's Evidence. Respondent submitted Exhibit 1, the 2023 Assessor's Work Card for the property; Exhibit 2, the 2023 Value Change Sheet; and the Written Direct Testimony of Susan Chapman in each appeal. Respondent's exhibits were received without objection.

4. Respondent and the BOE finding:

Appeal No.	Assessor TVM	BOE TVM	Parcel Locator Number
23-89503	3,670,348	3,670,348	18-1.0-02-001-001-008.000
23-89504	5,189,013	5,189,013	18-1.0-01-003-001-005.000
23-89505	2,911,142	2,911,142	07-7.0-35-001-002-005.000
23-89506	632,490	554,291	08-9.0-30-000-000-063.013

There is no dispute among the parties that these properties are commercial.

5. 2021 Appeal. There is no dispute that Complainants appealed the valuation of these properties to the BOE in 2021 and that the BOE reduced the value of the properties at that time. The final TVM determined by the BOE for each of the properties is the TVM that Complainants have proposed for 2023; \$3,058,970; \$4,151,210; \$2,255,630 and \$363,000 respectively.

CONCLUSIONS OF LAW

1. Jurisdiction. The STC has jurisdiction to hear this appeal and shall correct any assessment or valuation that is shown to be unlawful, unfair, improper, arbitrary, or capricious. Section 138.430.1. The hearing officer shall issue a decision and order which may affirm, modify, or reverse the determination of the BOE. Section 138.431.5. The STC may make its decision regarding the assessment or valuation of the property based solely upon its inquiry and any evidence presented by the parties to the STC or based solely upon evidence presented by the parties to the STC. Section 138.430.2.

2. Assessment, Valuation, and Classification. Real property is assessed at set percentages of its TVM as of January first of each odd-numbered year. Section 137.115.5(1)(a). Commercial real property is assessed at 32% of its TVM. Section 137.115.5(1)(c). In this case, the relevant date for determining classification is January 1, 2023.

3. Evidence. The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015). The hearing officer "may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property." Section 138.430.2. The Hearing Officer's decision regarding the assessment or valuation of the property may be based solely upon his inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties. *Id.*

4. Prior Decisions of the STC. "STC decisions and orders are *non-binding* persuasive authority aiding the consistent disposition of factually analogous cases." *Tuba*

v. Zimmerman, Appeal No. 21-18285, 2022 WL 16841480 at• 6 (Mo. St. Tax Com. Nov. 4, 2022) (emphasis added); *see also Laclede Gas Co. 's Verified Application to Re-Establish & Extend the Fin. Auth. Previously Approved By the Comm 'n v. Mo. Pub. Serv. Comm 'n*, 526 S.W.3d 245, 252 (Mo. Ct. App. W.D. 2017) (an administrative agency, such as the STC, "is not bound by its previous decisions, so long as its current decision is not otherwise unreasonable or unlawful.").

5. Duty of Assessor. There are several sources of law that impose a Duty upon the County Assessor in these appeals.

Missouri Constitution, Article X, Section 3, sets out that taxes, “shall be uniform upon the same class or subclass of subjects within the territorial limits of the authority levying the tax.”

137.115(1) RSMo . . . The assessor shall annually assess all real property, including any new construction and improvements to real property, and possessory interests in real property at the percent of its true value in money set in subsection 5 of this section.

137.345.5 In every instance where a taxpayer has appealed to the board of equalization or the state tax commission the assessment of the taxpayer’s property, real or personal, and that appeal was successful, then in the next following assessment and all subsequent years the basis upon which the assessor must base future assessments of the subject property shall be the basis established by the successful appeal and any increases must be established from that basis.

6. Complainant's Burden of Proof. The taxpayer bears the burden of proof and must show by a preponderance of the evidence that the property was overvalued. *Westwood P’ship v. Gogarty*, 103 S.W.3d 152, 161 (Mo. App. E.D. 2003). The BOE’s valuation of the subject property is presumptively correct. *Rinehart v. Bateman*, 363 S.W.3d 357, 367 (Mo. App. W.D. 2012).

“Substantial and persuasive controverting evidence is required to rebut the presumption, with the burden of proof resting on the taxpayer.” *Id.* (internal quotation omitted). “Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues.” *Savage v. State Tax Comm’n*, 722 S.W.2d 72, 77 (Mo. banc 1986) (internal quotation omitted). Evidence is persuasive when it has “sufficient weight and probative value to convince the trier of fact.” *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is a “party’s duty to convince the fact-finder to view the facts in a way that favors that party”).

7. Discussion.

There is no state-wide requirement of a certificate of value in Missouri. A few counties, generally the larger ones, have passed county ordinances requiring that a certificate of value be filed with the county upon the sale of a property. This gives the assessors in those counties the ability to see the sales prices of properties, thereby affording them good, reliable, data to use for comparable sales analysis. However, most counties in Missouri, Taney included, do not have any such ordinance; therefore, the county assessor does not, generally, have access to actual sales data that would allow the assessor to use the comparable sales method to value properties. It has been the observation of this Hearing Officer that most counties use the cost method of valuation and the Honeycutt cost system due to budget constraints.

The income approach “is most appropriate in valuing investment-type properties and is reliable when rental income, operating expenses and capitalization rates can reasonably be estimated from existing market conditions.” *Snider*, 156 S.W.3d at 347. “The income approach

determines value by estimating the present worth of what an owner will likely receive in the future as income from the property.” *Id.* “The income approach is based on an evaluation of what a willing buyer would pay to realize the income stream that could be obtained from the property when devoted to its highest and best use.” *Id.* (internal quotation omitted). “When applying the income approach the valuing business property for tax purposes, it is not proper to consider income derived from the business and personal property; only income derived from the land and improvements should be considered.” *Id.*

The primary obligation of an Assessor is set out in the Constitution of Missouri, to assess the properties in a class in a uniform manner. This is reiterated in 137.115 imposing a duty upon the assessor to assess property at its true value in money. However, the legislature modifies this duty with the provisions of 137.345.5 stating that after an appeal that is decided in favor of the taxpayer, whether by the BOE or the STC, the assessor must use the value so determined as the basis for assessing the property in future years. The BOE and STC are independent entities, not controlled by the assessor, that have the authority to amend the value of a property set by the assessor who is then bound to use the value set by one of these entities as the basis for all future values of the property. This situation was addressed by the Eastern District Court of Appeals in *Shipman v. DNS Electronic Materials, Inc.*, 267 S.W.3d 751, 2008.

***Shipman v. DNS Electronic Materials, Inc.*, 267 S.W.3d 751, 2008 summary.**

In the *Shipman* case, the taxpayer had a manufacturing facility on several parcels in St. Charles County, Missouri. In 2001, the Assessor appraised the property at \$13,448,870, the taxpayer appealed to the BOE which upheld the value; then the taxpayer appealed to the STC that set aside the value determined by the BOE and set the value at \$3,906,595 for the years 2001-

2002. Id. at 754. In 2003, the Assessor reassessed the properties and valued the properties at \$12,034,890. The BOE affirmed the value set by the Assessor. The taxpayer then appealed to the STC which held a hearing before a Hearing Officer. Both parties put on evidence and an appraisal. Taxpayer's appraisal was identical to the appraisal he prepared in 2001 and relied upon the comparable sales approach, Assessor's appraisal relied principally on the cost approach and determined that the property should have been valued at \$38,000,000. Id. at 754.

In the 2003 appeal, the Hearing Officer found Taxpayer's evidence to be persuasive and found that Assessor's evidence was not persuasive. The Hearing Officer also found that the Assessor violated 137.345.5 RSMo. The Hearing Officer stated that "[a] negative inference is so drawn to the extent that in light of the mandate of Section 137.345.5 no presumption can exist that the Assessor's or the Board's value of \$12,031,000 is correct." Id. at 345. The Hearing Officer set aside the county's value and found the value in 2003 to be consistent with the value determined by the STC in the 2001 appeal.

The County appealed the 2003 decision of the Hearing Officer to the STC. The STC set aside the Hearing Officer's decision and affirmed the value of the Assessor and BOE. The STC accepted the Assessor's deposition as additional evidence in the appeal. The STC found that neither the income approach or the sales approach used by Complainant were reliable indicators of value and used the cost approach propounded by the Assessor. In the Assessor's deposition, he stated repeatedly that he used the 2001 decision as the basis for the 2003 value but that a multitude of factors, including sales, pointed to the fact that the 2001 decision understated the value of the property. Id at 755-756.

The Complainant then appealed the STC decision to the circuit court.³ The circuit court found that section 137.345.5 controlled the disposition of the case. The Court found that the Assessor did not follow the mandate of 137.345.5, and did not consider the prior decisions “other than to flatly reject them.” The court also found that the STC did not follow the statutory mandate. The circuit court concluded that the STC’s decision upholding the 300+ percent increase in the valuation of Taxpayer’s Property was not supported by competent and substantial evidence on the whole record and was contrary to and a misapplication of Missouri law. *Id.* at 757.

The Assessor appealed the decision of the circuit court and it was reviewed by the Eastern District Court of Appeals. On appeals from an administrative agency, the Court reviews the decision of the agency and not the judgment of the circuit court. The Court determined that the word “basis” as used in 137.345.5 is defined as “the principal component of something”; therefore the plain language of the statute, “requires that there be some substantive connection between the valuation of property established through a successful appeal and subsequent assessments of that property. . . .” *Id.* at 758. The Court then stated that, “To meet the statutory requirement, there must be evidence of some change of circumstances regarding the property, such as new improvements, zoning or land use changes, or changes in market or economic conditions from the time of the successful appeal to the time of the future assessment.” *Id.* The Court further stated “This does not mean that an assessor cannot ever increase the assessed value of a property following a successful appeal or that the assessor is required to use the same methodology of appraisal used by the taxpayer in his or her successful appeal . . .” *Id.* at 759. The Court then

³ In the appeal to the Circuit Court, the Court reviews the decision of the STC, not the decision of the Hearing Officer. Setting aside the decision of the STC does not, necessarily, indicate that the Court endorses all the findings of the Hearing Officer.

expressed that a rigid interpretation of 137.345.5 would make it impossible for the assessors to achieve the mandates imposed by the Missouri Constitution and section 137.115. Id.

Further Discussion.

The hearing officer in the original *Shipman* appeal in 2003, found that because the Assessor violated the terms of 137.345.5, there was no presumption that the value determined by the BOE was correct. The Court reviewed the decision of the STC which had overturned the decision of the hearing officer, therefore, this finding of the hearing officer was neither affirmed nor denied by the Court. The plain language of 137.345.5 applies only to the Assessor, however, it appears from reading the entirety of the *Shipman* case, it was the Court's intention to apply the obligation created by 137.345.5 not only to the Assessor but also the BOE and the STC. It appears that the Assessor is required to show either that there is a change in circumstances allowing deviation from the basis or the Assessor must show, "some substantive connection" between the value in the successful appeal and the current value of the property. Once either of these is shown, the presumption of correctness of the BOE decision applies. Therefore, the issue in these appeals becomes whether or not the Assessor showed either a change of circumstance or "some substantive connection" between the value determined by the BOE in 2021 and the value set by the Assessor in 2023 as Complainant put on no evidence of value of the properties.

Respondent cites two decisions of the STC as persuasive authority to be followed in deciding these appeals which are *Strader v. Maxwell*, Appeal #2005-53500, 2006 WL 927249 (Mo.St.Tax.Com.). and *Page Avenue Properties v. Zimmerman*, Appeal No. 2009-11805 etal., 2016 WL 624550 (Mo.St.Tax.Com.). The *Strader* decision relied upon the STC decision in the *Shipman* case which was subsequently overturned by the Courts, so it will not be considered. The

Page Avenue Properties decision found that the *Shipman* case is distinguishable from the facts in that case for several reasons, therefore, the obligation in 137.345.5 did not apply. The hearing officer did not directly address the presumption of correctness of the Assessor's value. The hearing officer found that the Complainant failed to produce substantial and persuasive evidence of value and affirmed the decision of the BOE.

The *Shipman* case sets up a two-prong approach. Either a change in circumstances of the property as set out by the court was established; or there is a substantive connection between the valuation of the property as established by the appeal and the subsequent assessment of the property. If either of these prongs is satisfied, then the presumption of correctness of the value of the BOE would come into effect. Failing to satisfy one of these prongs would result in a violation of 137.345.5 and no presumption would exist.

In 2021, the COVID pandemic was in full force and its negative economic impact on travel and lodging is general knowledge. The deposition of Susan Chapman referred to the COVID discount as used by the BOE for motels/hotels on many occasions. The manner that this discount was applied is that the BOE of Taney County took the lesser value of the income approach using the income value of the subject property or the cost approach determined by the Assessor. Ms. Chapman further testified that there was some difference between the value determined by the cost method and the income method in 2021 for the hotel properties but maintained that the difference was small. By January 1, 2023, the COVID pandemic had passed.

There is no explanation in the evidence for the manner in which a COVID discount was derived for the vacant parcel in Appeal 23-89056.

In the appeals of the hotel properties, the elimination of the COVID pandemic was a change in economic circumstances. In Appeals 23-89504 and 23-89505, Ms. Chapman stated that there were other changes as well, those being the change in classification of some of the components of the structures in 23-89504 and the improvements of Complainant to the property in 23-89505, though she could not ascertain at the time of the deposition exactly what those changes were other than improvements to get the property ready to sell. As there was a change in economic circumstances, the Assessor satisfies the obligation created by 137.345.5 and the presumption that the BOE value was correct applies. Complainants provided no evidence of value to rebut the presumption, therefore, the Complainant has failed to provide substantial and persuasive evidence of value and the value set by the BOE is affirmed in Appeals 23-89503, 23-89504 and 23-89506.

For Appeal 23-89507, there was no explanation of the “COVID discount”, so there is no way to determine if there was a change in circumstances. Respondent failed to show a change in circumstance or a substantial connection between the value established by the successful appeal and the subsequent valuation. Respondent failed to meet the obligation established by 137.345.5, therefore, there is no presumption that the value of the BOE is correct. In accordance with the directive in the *Shipman* case, the decision of the BOE is set aside. The value of the property as of January 1, 2023 is \$363,000.

CONCLUSION AND ORDER

The BOE decision is affirmed in the following appeals with the TVM as of January 1, 2023 as follows: Appeal 23-89503 at \$3,670,348; 23-89504 at \$5,189,013; and 23-89505 at \$2,911,142. The BOE decision in Appeal 23-89506 is set aside and the value of the property as of January 1, 2023 is \$363,000.

Application for Review

A party may file with the Commission an application for review of this decision within 30 days of the mailing date set forth in the certificate of service for this decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432. The application must be in writing, and may be mailed to the State Tax Commission, P.O. Box 146, Jefferson City, MO 65102-0146, or emailed to Legal@stc.mo.gov. A copy of the application must be sent to each person listed below in the certificate of service.

Failure to state specific facts or law upon which the application for review is based will result in summary denial. Section 138.432.

Disputed Taxes

The Collector of Taney County, as well as the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of an application for review, unless said taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED ON January 8th, 2026

STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
Senior Hearing Officer

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on January 9th, 2026, to:

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy M. Ingle
Legal Assistant