



# STATE TAX COMMISSION OF MISSOURI

CREVE COEUR AIRPORT )  
IMPROVEMENT CORP, )  
 )  
Complainant, )  
 ) Appeal Nos. 24-10204, 24-10206  
v. ) & 24-10207  
 )  
JAKE ZIMMERMAN, ASSESSOR, )  
ST. LOUIS COUNTY, MISSOURI, )  
 )  
Respondent. )

## DECISION AND ORDER

Creve Coeur Airport Improvement Corp., (Complainant), appeals the St. Louis County Board of Equalization's (BOE) decision classifying parts of the property as Commercial rather than Agricultural. This appeal is unique in that it involves the only privately owned airport that is a “reliever airport” under Missouri Revised Statutes Section 137.010(5) and 137.016.1(2). The issue presented is whether the runways, concrete and asphalt paving are structures or improvements. Respondent classified the runways, concrete and asphalt paving as Commercial after determining that they are structures. Complainant argues that the runways, concrete and asphalt paving are improvements and are, therefore, Agricultural.

The parties knowingly waived their right to a hearing. On or about May 15, 2026, the parties submitted a Joint Stipulation of Facts and exhibits 1 through 6 inclusive as set out below. The Joint Stipulation of Facts is set out herein in its entirety. The Exhibits are all received and made part of the record.

The Exhibits Offered and Received without objection are as follows:

Exhibit	Description
1	2024 Property Record Card for 13Q530013
2	2024 Property Record Card for 13Q510031
3	2024 Property Record Card for 13Q510552
4	BOE Decision for 13Q530013
5	BOE Decision for 13Q510031
6	BOE Decision for 13Q510552

#### FINDINGS OF FACT

1. Complainant is a private owner of the subject property.
2. The subject property is the only privately owned airport that is a “reliever airport” under Missouri Revised Statutes Section 137.010(5).
3. The parties agree that the relevant statutes to the current case include Missouri Revised Statutes Sections 137.010(5) & 137.016.1(2) such that “any land and improvements” for the subject property should be agricultural and any “structures” should be commercial.
4. The parties agree Complainant qualifies for and has received funding under State improvement project(s).
5. The subject property is used in airport operations.
6. For appeal 24-10204, locator number 13Q530013:

The property contains 50.645 acres of land area, all classified as agricultural. It contains a 12,640 square foot hangar and a 21,508 square foot canopy classified as commercial.

Additionally, there are 5,000 square feet of asphalt paved runway area and 8,008 square feet of concrete paving, all classified as commercial.

The County's Property Record Card (PRC) for this parcel has been attached as Exhibit 1.

For appeal 24-10206, locator number 13Q510031:

The subject property contains 15.04 acres of land area and is all classified as agricultural. There are 45 hangars ranging in size from 2,500 square feet to 3,750 square feet for a combined area of 141,500 square feet all classified as commercial. Additionally, there are 58,110 square feet of concrete paving and a light post, all classified as commercial.

The County's PRC for this parcel has been attached as Exhibit 2.

For appeal 24-10207, locator number 13Q510552:

The subject property contains 28.21 acres of land area and is all classified as agricultural. There are 30 hangars ranging in size from 2,500 square feet to 9,600 square feet for a combined area of 118,270 square feet, all classified as commercial. Additionally, there are 11,850 square feet of asphalt paving, 280,150 square feet of concrete paving and a canopy containing 384 square feet, all of which are classified as commercial.

The County's PRC for this parcel has been attached as Exhibit 3.

Respondent believes the hangars, canopies, light posts, runways and asphalt and concrete paving are structures such that they should remain classified as commercial.

Complainant agrees the hangars, canopies, and light posts are structures and should remain classified as commercial, but believes the runways and concrete and asphalt paving are improvements and should be classified as agricultural.

7. To aid the Senior Hearing Officer, the parties agree that the valuations on the parcels will be either as they are now or with the runways and concrete and asphalt paving valued as agricultural. The possible outcomes are:

Valuation of 13Q530013 As Is:

Ag: \$52,400  
Com: \$609,200  
Total: \$661,600

Valuation of 13Q530013 if runways and paving are classified as agricultural:

Ag: \$90,600  
Com: \$571,000  
Total: \$661,600

Valuation of 13Q510031 As Is:

Ag: \$15,600  
Com: \$4,815,900  
Total: \$4,831,500

Valuation of 13Q530013 if runways and paving are classified as agricultural:

Ag: \$197,900  
Com: \$4,633,600  
Total: \$4,831,500

Valuation of 13Q510552 As Is:

Ag: \$8,300  
Com: \$3,763,700  
Total: \$3,772,000

Valuation of 13Q530552 if runways and paving are classified as agricultural:

Ag: \$1,019,600  
Com: \$2,752,400  
Total: \$3,772,000

8. Building an airport runway involves clearing and leveling land, constructing a multi-layered base (subgrade, subbase, base course), surfacing with reinforced concrete or asphalt, engineering for drainage and load, and installation of lighting for safety all within required specifications for aircraft landings, take-offs, and taxiing as a “reliever airport.”
9. There has been a St. Louis County Board of Equalization (BOE) Decision for these subject properties. The BOE affirmed the original Assessor valuations and classifications. Those BOE Decisions have been attached as Exhibits 4-6.

#### CONCLUSIONS OF LAW

1. Evidence. “Although technical rules of evidence are not controlling in administrative hearings, fundamental rules of evidence are applicable.” *Mo. Church of Scientology v. State Tax Comm’n*, 560 S.W.2d 837, 839 (Mo. Banc 1977). The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly 8 v. Mo. Dep’t of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015).

2. 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.").

3. Complainant's Burden of Proof. The BOE's valuation is presumptively correct. *Rinehart v. Laclede Gas Co.*, 607 S.W.3d 220, 227 (Mo. App. W.D. 2020). Complainant as the moving party seeking affirmative relief must prove the vital elements of the case that the assessment was "unlawful, unfair, improper, arbitrary, or capricious." *Westwood P'ship v. Gogarty*, 103 S.W.3d 152 (Mo. Ct. App. 2003). The taxpayer's evidence must be both "substantial and persuasive." *Snider v. Casino Aztar/Aztar Mo Gaming Corp.* 156 S.W.3d 341, 346 (Mo. 2005). "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 Com'n of Missouri*, 722 S.W.2d 72, 77 (Mo. 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 the "party's duty to convince the fact-finder to view the facts in a way that favors that party"). A taxpayer does not meet his burden if evidence on any essential element of his case leaves the STC "in the nebulous twilight of speculation, conjecture and surmise." See, *Rossmann v. G.G.C. Corp. of Missouri*, 596 S.W.2d 469, 471 (Mo. App. 1980).

4. Assessment and Valuation. Real property is assessed at set percentages of its TVM as of January 1 of each odd numbered year. Section 137.115.1. Agricultural real property is assessed at 12% of its TVM. Section 137.115.5(1)(b). Commercial real property is assessed at 32% of its TVM. Section 137.115.5(1)(c).

5. Agricultural Property. 137.016(2) . . . Agricultural and horticultural property shall further include any reliever airport.

6. Reliever Airport. 137.010(5) "Reliever airport", any land and improvements,

*exclusive of structures*, on privately owned airports that qualify as reliever airports under the National Plan of Integrated Airport Systems that may receive federal airport improvement project funds through the Federal Aviation Administration. (emphasis added).

7. Definition of Structure. Structure is not defined in Section 137.010(5) in which it is differentiated from an improvement. Respondent contends that the definition of Structure set out by the Court in *State ex rel. Thompson In and For the County of Saline v. Osage Outdoor Advertising, Inc.*, 674 S.W.2d 81(Mo. Ct. App. W.D. 1984) is the correct definition. The Court stated at 83-84:

“It has been said that the word “structure” is very comprehensive, and one of the broadest terms in the English language . . .

The Court further stated, “Primarily, “structure” means a thing built, erected or fabricated; that which is built or constructed; something constructed or built, as a building, a dam or bridge. In its broadest and widest sense “structure” means any construction; any production or piece of work, artificially built up, or composed of parts joined together in some definite manner, and when the term is applied to a material thing made by human labor, it means something composed of parts or portions which have been put together by human exertion.

In a more restricted sense, the word “structure” is ordinarily understood to mean a building of any kind, especially a building of some size or magnificence, an edifice.

It is important to note that the Appellant, Osage Outdoor Advertising was advocating that its outdoor advertising signs were real property for taxation purposes because they were “structures, improvements or fixtures of whatever kind”. *Id.* at 83. There was no discussion from the Court whether or not outdoor advertising signs were “improvements” or the distinction between structures and improvements. The Court did state that if there is any doubt that billboards constitute structures and, therefore, real property . . . they are at least fixtures “of whatever kind” and therefore real property for ad valorem taxes. *Id.* at 84.

In *Pringle v. Martin*, 810 S.W.2d 344, (Mo. Ct. App. W.D. 1991), the same Court considered whether the two halves of a modular home were structures and determined that

they were not, stating that the two halves were merely component parts of the structure until they were joined together. *Id.* at 345.

8. Definition of Improvement. Improvement is not defined in Section 137.010(5) in which it is differentiated from a structure. The Courts, in considering claims under Workers' Compensation discuss Improvements of real estate because Section 287.040.3 allows workers to make claim outside of Workers' Compensation law if "improvements" are being erected, demolished, altered or repaired . . . *Howell v. Lone Star Industries, Inc.*, 44 S.W.3d 874, (Mo. Co. App. E.D. 2001) The Court in *Howell* found that removing overgrowth in a quarry with an excavator was an improvement allowing more limestone to be used for cement production. *Id.* 879

The word "improvement" has for one of its specific definitions: A permanent addition to or betterment of real property that enhances its capital value and that involves the expenditure of labor or money and is designed to make the property more useful or valuable as distinguished from ordinary repairs." *State ex rel. Curators of University of Mo. v. Neill*, 397 S.W.2d 666, 669 (Mo. banc 1966), citing *Webster's Third New International Dictionary*. The Court found that a parking facility for the University of Missouri was an improvement. *Id.* 669.

Another definition of improvement is, "work done or things built or placed upon land, rendering it more fit for use, and more capable of producing income." *Huff v. Union Electric Co.*, 598 S.W.2d 503, 510 (Mo. Ct. App E.D. 1980).

A more expansive definition of improvement was adopted by the Court when interpreting the ten-year statute of repose contained in RSMo Section 516.097 in *Fueston v. Burns and McDonald Engineering Co., Inc.* 877 S.W.2d 631 (Mo. Ct. App W.D. 1994). In

*Fueston*, the improvement was an entire “melt shop”, including the structure and a crane contained in the structure. *Id.* at 634.

9. Statutory Interpretation. The Missouri legislature is presumed not to add superfluous language and every term in the definition must matter. *Treasurer of State v. Penney*, 710 S.W.3d 498, 500 (Mo banc 2025). The primary role of statutory interpretation is to give effect to the legislature’s intent through the language used, and words should be given their plain and ordinary meaning whenever possible. *Ivie v. Smith*, 439 S.W.3d 189, 202 (Mo banc 2014).

10. Discussion. The parties agree that the property in question is a privately owned “Reliever Airport”, therefore, some part of it should be classified as Agricultural property. Respondent currently assesses the vacant, unimproved, land as agricultural. Complainant stipulated that the hangars, canopies, and light poles are structures, therefore, under the exception contained in 137.010(5), “exclusive of structures”, they are to be classified as Commercial real property. The issue is whether the runways, concrete and asphalt paving at the airport are improvements, which would be classified Agricultural; or if they are structures, which would be classified Commercial.

No statute or Court decision could be found in which an improvement to real estate was distinguished from a structure on real estate. Complainant relies upon a prior decision of the STC, *Insituform Technologies, Inc. v. Jake Zimmerman*, Appeal 11-13465, etal. Prior decisions of the STC can be instructive but are not binding precedent. The issue presented in that appeal was whether or not the airport was a private airport, which it was determined not to be. There was no meaningful discussion of the difference between structures and improvements, the hearing officer simply stated that paving and lights were non-structural

improvements.

The courts have used the terms structure and improvement almost interchangeably. In some instances, the Courts have interpreted the word structure to be a concrete pad when interpreting a municipal ordinance in *Easy Living Mobile Manor, Inc. v. Eureka Fire Protection Dist.*, 513 S.W.2d 736, at 739. On the other hand, the Court determined that the two separate halves of a manufactured home were not structures. *Pringle* at 345. The term improvement has been held to be a complete shop with a crane installed in it; a parking facility; the installation of gas line; and the improvement of a limestone quarry. *Fueston* at 634; *Neill* at 669; *Farmer's Alliance Mut. Ins. Co. v. Daniels Plumbing*, 496 S.W.3d 644, 647 (Mo. Co. App. W.D. 2016); *Howell* at 879.

Following the direction of the Court in *Ivie* the words improvement and structure should be given their plain and ordinary meaning. The most plain and ordinary differentiation for the use of the terms structure and improvement is that a structure is an independent thing recognizable unto itself, an improvement is something that is done to an independent thing that makes it more useful or more profitable. Hangars, canopies and light poles are recognizable unto themselves as structures, not dependent upon the land other than for a place to be located and anchored. Streets, drainage, sewers, piping; things usually considered infrastructure, make land more useful and profitable.

A Reliever airport is any land and improvements, exclusive of structures. 137.010(5). If Respondent's argument is accepted, that all the runways, concrete and asphalt paving at the airport are structures, there would be no improvements, thus, that portion of the statute would be superfluous. If we are to assume that there is no superfluous language in the statute, the improvements must be something. To accept Respondent's argument is to

eliminate the word improvement from the statute, which is contrary to the rules of interpretation. Respondent's determination that the runways, concrete and asphalt paving were structures rather than improvements was unlawful, unfair, improper, arbitrary or capricious. Complainant has shown by substantial and persuasive evidence that the runways, concrete and asphalt paving at the airport are improvements under 137.010(5) and are, therefore, under 137.016 classified agricultural.

### **CONCLUSION AND ORDER**

The BOE decision is set aside. The TVM of the subject property is as set out below as of January 1, 2024.

Valuation of 13Q530013 Appeal 24-10204

Ag: \$90,600

Com: \$571,000

Total: \$661,600

Valuation of 13Q530031 Appeal 24-10206

Ag: \$197,900

Com: \$4,633,600

Total: \$4,831,500

Valuation of 13Q530552 Appeal 24-10207

Ag: \$1,019,600

Com: \$2,752,400

Total: \$3,772,000

### **Application for Review**

A party may file 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 of Missouri, 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 St. Louis County, and 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 the disputed taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED June 15th, 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 June 15th, 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