

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, August 4, 2026

1:30 p.m.

- I. Original Assessment Certification**
 - A. Document 4 – 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 08-04-2026
 - B. Document 4 – 2026 Amended Certification of Commercial Aircraft Owned by Others dated 08-04-2026
- II. Stipulations**
 - A. Exhibit A., 1 – 63
- III. Dismissals**
 - A. Exhibit B., 1 – 12
- IV. Form 11s**
 - A. Exhibit C., 1 – 9
- V. Form 11As**
 - A. Exhibit D., 1 – 2
- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated July 21, 2026, and July 30, 2026, and Closed Meeting Minutes dated July 21, 2026, and July 30, 2026)
 - C. Section Update
- VII. Legal**
 - A. Section Update
- VIII. Local Assistance**
 - A. Section Update
- IX. Original Assessment**
 - A. Section Update
 - B. 2026 Tentative Assessed Valuations for Centrally Assessed Private Car Companies
- X. Office of State Ombudsman**
 - A. Legislative Update
- XI. Commission Comments**

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

XII. Closed Session

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

XIII. Open Session

XIV. Adjournment

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-17835	Altus Corporate 44 Partners LLC	St. Louis	\$2,659,810	\$1,747,200	34.31%	2021-2022
2	23-10870	Arch Energy LC A MO LTD Liability Co Et Al	St. Louis	\$616,130	\$348,800	43.39%	2023-2024
3	23-10873	Enterprise Leasing	St. Louis	\$395,260	\$208,000	47.38%	2023-2024
4	23-10879	Wallis Petroleum LC	St. Louis	\$377,860	\$256,000	32.25%	2023-2024
5	23-10880	Pingree 2000 Real Estate Holdings LLC	St. Louis	\$5,493,700	\$4,224,000	23.11%	2023-2024
6	23-10881	Pingree 2000 Real Estate Holdings LLC	St. Louis	\$5,897,700	\$3,712,000	37.06%	2023-2024
7	23-10882	Enterprise Leasing Company of St. Louis	St. Louis	\$1,214,660	\$912,000	24.92%	2023-2024
8	23-10883	Wallis Petroleum LC	St. Louis	\$558,910	\$409,600	26.71%	2023-2024
9	23-10884	Arch Energy LC	St. Louis	\$849,060	\$480,000	43.47%	2023-2024
10	23-10885	Arch Energy LLC	St. Louis	\$807,870	\$568,000	29.69%	2023-2024
11	23-10887	Enterprise Rent A Car Company	St. Louis	\$3,471,490	\$1,848,000	46.77%	2023-2024
12	23-10888	Barry Wehmiller Group Inc A Missouri Co	St. Louis	\$665,820	\$465,600	30.07%	2023-2024
13	23-10889	Barry Wehmiller Group Inc A Missouri Corp	St. Louis	\$3,161,700	\$1,792,000	43.32%	2023-2024
14	23-10892	Wallis Petroleum LC	St. Louis	\$358,780	\$256,000	28.65%	2023-2024
15	23-10894	Arch Energy LC A MO LTD Liability Co	St. Louis	\$353,660	\$201,600	43.00%	2023-2024
16	23-10895	Corporate Park Management Co	St. Louis	\$1,329,600	\$693,500	47.84%	2023-2024
17	23-10897	Lhret St Louis The LLC	St. Louis	\$2,418,340	\$1,603,200	33.71%	2023-2024
18	23-10898	Lhret St Louis The LLC	St. Louis	\$2,192,420	\$1,344,000	38.70%	2023-2024
19	23-10899	Lhret St Louis The LLC	St. Louis	\$2,129,060	\$1,126,400	47.09%	2023-2024
20	23-10900	Arch Energy LC A MO LTD Liability Co	St. Louis	\$248,060	\$169,600	31.63%	2023-2024
21	23-10901	RJCA LLC	St. Louis	\$758,370	\$536,000	29.32%	2023-2024
22	23-10902	Arch Energy LC A MO LTD Liability Co	St. Louis	\$575,870	\$380,800	33.87%	2023-2024

23	23-10903	Arch Energy LC	St. Louis	\$498,750	\$299,200	40.01%	2023-2024
24	23-10904	RJCA LLC	St. Louis	\$916,700	\$572,800	37.51%	2023-2024
25	23-10905	MSH Chevrolet Cadillac Inc Etal	St. Louis	\$657,790	\$498,660	24.19%	2023-2024
26	23-10906	RJCA LLC	St. Louis	\$267,330	\$150,400	43.74%	2023-2024
27	23-10907	MSH Chevrolet Cadillac Inc Etal	St. Louis	\$226,590	\$171,780	24.19%	2023-2024
28	23-10908	MSH Chevrolet Cadillac Inc Etal	St. Louis	\$283,330	\$214,780	24.19%	2023-2024
29	23-10909	MSH II LLC	St. Louis	\$447,740	\$339,420	24.19%	2023-2024
30	23-10910	MSH Chevrolet Cadillac Inc Etal	St. Louis	\$113,760	\$86,240	24.19%	2023-2024
31	23-10911	MSH Chevrolet Cadillac Inc Etal	St. Louis	\$3,737,120	\$2,833,120	24.19%	2023-2024
32	23-10912	Arch Energy LC A MO LTD Liability Co	St. Louis	\$455,140	\$316,800	30.40%	2023-2024
33	23-10913	Arch Energy LC A MO LTD Liability Co	St. Louis	\$581,890	\$425,600	26.86%	2023-2024
34	23-10914	Arch Energy LC President	St. Louis	\$376,160	\$268,800	28.54%	2023-2024
35	23-10915	RJCA LLC	St. Louis	\$822,980	\$555,200	32.54%	2023-2024
36	23-10916	Arch Energy LC A MO LTD Liability Co	St. Louis	\$415,490	\$270,400	34.92%	2023-2024
37	23-10917	Wallis Energy Corp	St. Louis	\$799,200	\$566,400	29.13%	2023-2024
38	23-10918	Wallis Charels W and Lynn Rae HW	St. Louis	\$671,170	\$340,800	49.22%	2023-2024
39	23-10919	NHP McShane SAMC LLC	St. Louis	\$2,232,830	\$1,520,000	31.92%	2023-2024
40	23-10920	NHP McShane SAMC LLC	St. Louis	\$5,366,690	\$4,480,000	16.52%	2023-2024
41	23-10921	NHP McShane SAMC LLC	St. Louis	\$2,046,020	\$1,552,000	24.15%	2023-2024
42	23-11167	Susan E Keith	St. Louis	\$78,570	\$71,170	9.42%	2023-2024
43	23-11180	Kevin Patrick Daut	St. Louis	\$40,790	\$38,380	5.91%	2023
44	23-11317	Kerry K and Peggy A Collins H/W	St. Louis	\$82,650	\$80,370	2.76%	2023-2024
45	23-32757	John & Sue Evans	Jackson	\$353,984	\$331,200	6.44%	2023-2024
46	24-89500	SB OZ 504 LLC	Taney	\$121,560	\$121,560	0.00%	2024
47	24-89501	SB OZ 504 LLC	Taney	\$121,560	\$121,560	0.00%	2024
48	24-89502	BBB Racation Rentals LLC	Taney	\$102,680	\$102,680	0.00%	2024

49	25-14090	Adkins Farm Inc Etal	St. Louis	\$450,560	\$288,000	36.08%	2025-2026
50	25-14124	Megan Sax & Jay Peters T/E	St. Louis	\$157,700	\$148,200	6.02%	2025-2026
51	25-14183	Jamie Perkins	St. Louis	\$29,700	\$28,500	4.04%	2025-2026
52	25-14186	Yao Huang	St. Louis	\$162,980	\$142,500	12.57%	2025-2026
53	25-14205	Christopher & Erin Tkach T/E	St. Louis	\$217,650	\$189,810	12.79%	2025-2026
54	25-14256	Lindsay E & Keith B Davis T/E	St. Louis	\$256,270	\$233,700	8.81%	2025-2026
55	25-14270	Raju J Mukhi Trustee	St. Louis	\$163,080	\$151,240	7.26%	2025-2026
56	25-14382	Liang Hui Chuan	St. Louis	\$180,500	\$147,250	18.42%	2025-2026
57	25-14404	John W & Donna Schroeter H/W	St. Louis	\$32,150	\$25,840	19.63%	2025-2026
58	25-14423	Eric K Horstmann	St. Louis	\$47,460	\$38,000	19.93%	2025-2026
59	25-14437	Mark E & Ann B Schmitt H/W	St. Louis	\$154,010	\$150,100	2.54%	2025-2026
60	25-14545	Colin John Casey	St. Louis	\$33,250	\$30,400	8.57%	2025-2026
61	25-14575	Daryll & Lois M Gillespie T/E	St. Louis	\$122,550	\$113,810	7.13%	2025-2026
62	25-14609	Suzanne Strain	St. Louis	\$38,110	\$33,820	11.26%	2025-2026
63	25-300108	Brian C & Katherine M Weis	Jackson	\$6,849	\$4,391	35.89%	2025

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-32756	Landsford Associates Et Al	Jackson
2	24-32518	Kathryn Steimel	St. Charles
3	25-14298	KBG Inc	St. Louis
4	25-14299	KBG Inc	St. Louis
5	25-14300	KBG Inc	St. Louis
6	25-14405	John Schroeter	St. Louis
7	25-16509	Genia Perkins	St. Louis
8	25-16523	Ella Oatts	St. Louis
9	25-16559	Paul Caster	St. Louis
10	25-16571	Michael Bardot	St. Louis
11	25-16589	Louis Hanson	St. Louis
12	25-16590	Louis Hanson	St. Louis

Exhibit C. Form 11s

		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 11s													
1	Andrew	197,347,470	0.09%	18,604,130	0.13%	25,214,707	-0.53%	7,565,809	-6.94%	87,468,834	1.61%	336,200,950	1.22%
2	Chariton	52,335,680	0.08%	21,312,530	0.04%	18,496,670	1.74%	8,552,700	-0.82%	50,382,050	0.00%	151,079,630	1.15%
3	Dunklin	122,784,420	0.22%	29,246,850	-0.10%	68,580,530	0.53%	21,408,737	1.78%	86,954,022	-0.61%	328,974,559	0.50%
4	Hickory	93,655,600	-0.08%	6,963,660	-0.13%	19,656,900	0.32%	2,490,562	-3.77%	46,370,227	2.97%	169,136,949	2.18%
5	Lincoln	807,511,138	0.35%	22,255,575	0.06%	134,904,837	2.17%	41,867,005	13.97%	263,753,916	2.81%	1,270,292,471	3.14%
6	Linn	66,432,651	0.08%	16,791,954	0.24%	25,430,133	0.92%	15,040,580	19.75%	53,961,917	0.58%	177,657,235	2.55%
7	Reynolds	29,411,480	-0.27%	4,770,130	3.09%	99,310,844	-1.62%	21,100,033	-12.62%	22,474,676	3.35%	177,067,163	-1.99%
8	Ste. Genevieve	278,273,100	0.25%	14,509,730	-0.44%	636,988,590	-0.47%	61,898,900	10.54%	106,712,180	3.42%	1,098,382,500	5.33%
9	Stoddard	227,266,719	0.00%	44,658,972	-0.12%	102,977,435	-0.40%	55,080,780	-24.61%	145,759,100	1.78%	575,743,006	-0.02%

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	Gasconade	154,368,810	0.11%	9,769,760	0.12%	41,242,915	0.61%	11,338,156	-4.45%	66,979,355	4.85%	283,698,996	1.96%
2	Moniteau	120,586,300	0.72%	15,232,340	-0.54%	32,551,320	3.43%	12,272,251	13.61%	68,153,628	5.81%	248,795,839	4.59%