STATE TAX COMMISSION OF MISSOURI

SHEPHERDS PASTURE,
Complainant(s),
v.
DANIEL WHITTLE, ASSESSOR,
PULASKI COUNTY, MISSOURI,
Respondent.

Appeal Nos. 24-80000;
24-80001.

DECISION AND ORDER

The Shepherds Pasture (Complainant) appeals the Pulaski County Board of Equalization's (BOE) decision classifying the real property owned by Complainant as taxable. Complainant alleges they should qualify for property tax exemption.[1] Complainant did not produce substantial and persuasive evidence of exemption. The BOE decision is affirmed.

The evidentiary hearing was held via Webex and the Complainant failed to appear. The case was heard and decided by Hearing Officer Samuel Knapper.

FINDINGS OF FACT

[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, sec. 14; Section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

1. The Subject Property. The subject real property of this appeal has the following locator numbers: (1) 03-9.0-32-000-000-020-001 (physical address of 12810 Highway 17, Pulaski County, MO 65452) and (2) 06-4.0-17-000-006-007.000 (physical address of 506 South Commercial, Pulaski County, MO 65452).

2. Assessment and Valuation. Respondent classified the subject property as taxable and the BOE affirmed the Respondent's classification.

3. Complainant's Evidence. The Complainant did not introduce evidence.

4. Respondent's Evidence. Respondent introduced the following Exhibit:

Exhibit	**Description**
1	BOE Determination Letter dated July 17, 2024

5. Exemption Status. The subject property is not tax exempt.

CONCLUSIONS OF LAW

1. Determining Factors of Tax Exemption Status. The Missouri Supreme Court in *Franciscan Tertiary Province of Missouri, Inc. v. State Tax Comm'n*, 566 S.W.2d 213 (Mo. 1978) established a three-part test requiring that: (1) the property be owned and operated on a not-for-profit basis, (2) the property be actually and regularly used exclusively for purposes purely charitable, and (3) the dominant use of the property must benefit an indefinite number of people and society in general, either directly or indirectly.

2. 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 v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015). "It is within the purview of the hearing officer to determine the method of valuation to be adopted in a given case." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 9 (Mo. App. S.D. 2020). 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.*

3. 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 is presumptively correct. *Tibbs*, 599 S.W.3d at 7. The "taxpayer may rebut this presumption by presenting substantial and persuasive evidence that the valuation is erroneous." *Id.* (internal quotation omitted). The taxpayer also must prove "the value that should have been placed on the property." *Id*.

"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 the "party's duty to convince the fact-finder to view the facts in a way that favors that party").

4. Complainant Did Not Prove Tax Exempt Status.

The Complainant did not attend the hearing or introduce any evidence; therefore, there was no substantial and persuasive evidence presented to justify modifying the BOE's classification of the property.

CONCLUSION AND ORDER

The BOE decision is affirmed. The subject parcels were not exempt from taxation on January 1, 2024.

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 Pulaski 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 September 17, 2026.

STATE TAX COMMISSION OF MISSOURI
Samuel Knapper
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 September 18, 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