

JEFFERSON COUNTY BOARD OF EQUALIZATION

MINUTES OF JULY 25, 2022

PRESENT:

BOARD MEMBERS:

Charles T. Telle Jr.
Rich Bay
Karla Fincher

ASSESSORS OFFICE

Robert Boyer
Walter Jones

COUNTY CLERKS OFFICE

Susan McCarty, Secretary to the Board

APPELLANTS

J C Parrett
Doyle Kennon

CALL TO ORDER:

The meeting was called to order by Charles T. Telle Jr. at 12:58 p.m.

APPROVAL AGENDA:

Rich Bay made the motion to approve the agenda for July 25, 2022. Seconded by Karla Fincher. Motion carried. 3-0

MINUTES:

The minutes of the previous meeting July 21, 2022, were read. Rich Bay made the motion to approve said minutes. Karla Fincher seconded the motion. Motion carried. 3-0

CITIZENS TO BE HEARD:

NONE

OLD BUSINESS:

NONE

NEW BUSINESS:

MetalTek

Parcel # 10-3.0-07.0-0-000-017.02

J C Parrett of DMA, Inc. was present at today's hearing. Rich Bay made the motion not to change this appellant's commercial real estate assessment. Karla Fincher seconded the motion. Motion carried 3-0. The decision letter was mailed certified on July 26, 2022.

Reflections Equestrian Center LLC

Parcel # 19-4.0-19.0-0-000-019 and 19-4.0-19.0-0-000-019.01

Doyle Kennon was present at today's hearing. Karla Fincher made the motion to change this appellant's commercial real estate assessment (lower the equestrian property to the appraisal amount and reclassify two structures to agricultural – see exhibit). Rich Bay seconded the motion. Motion carried 3-0. The decision letter was mailed certified on July 26, 2022.

**ASSESSOR'S OFFICE
VALUE CHANGES:**

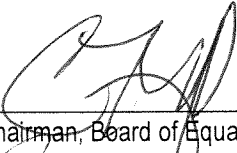
NONE

MEETINGS:

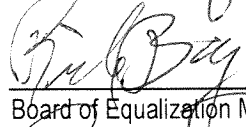
The next meeting will be August 17, 2022, at 9:00 a.m.

ADJOURNMENT:

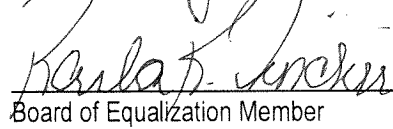
Rich Bay made the motion to adjourn this meeting at 2:08 p.m. Seconded by Karla Fincher. Motion carried. 3-0



Chairman, Board of Equalization



Board of Equalization Member



Board of Equalization Member

BDE * Exhibit A

Misclassification

- Found in the Missouri statutes defining the agriculture definitions. I have attached them. It states ... "management of livestock which shall include breeding, showing, and boarding of horses".

From Assessor's Records - **Bolded** are structures needing reclassification

- Parcel ending in 019.01 is the horse stable/arena. The assessor has an improvement value (market) of 2,373,400 that I consider grossly over-valued.
 - **Structure 1** is the indoor arena. Classified as Commercial. The arena and stalls as with AG classification.
 - 2 → ○ **Structure 2** is labeled a "equipment building" Classified as Commercial. It is a support building used with the agricultural use - ("customarily associated" per the statutes). Should have an AG classification
 - 3 → ○ **Structure 3** is the stable. Classified as Commercial should be classed as AG
 - **Structure 4** is the outdoor arena. Classified as Commercial should be classed as AG
- Parcel ending in 019 is primary the residence and outbuildings
 - **Structure 1** is the pole building with lean-to. It is classified as Residential. It could be argued for AG Class.
 - Structure 2 is the house. Residential Class. No problems
 - **Structure 3** is the small stables. Classified as Commercial should be classed as AG
 - Structures 4 and 5 are pole barns AG Class. No problems

Commercial
to Assess
Amend
Structure
2 & 3