



Agenda
Budget & Public Employees Committee
Meeting
St. Louis Board of Aldermen
Wednesday, January 14, 2026 - 12:00 PM
Kennedy Room

President Megan Green
Alderman Rasheen Aldridge, Chair
Alderman Michael Browning, Vice Chair
Committee Members:
Alderwoman Alisha Sonnier
Alderwoman Daniela Velazquez
Alderman Matt Devoti

Order of Business

I. Call to Order

II. Roll Call

III. Approval of Minutes

Approval of the minutes from the Thursday, January 8, 2026, committee meeting.

IV. Board Bills for Review

None

V. Resolutions for Review

Resolution Number 194

Introduced by Alderwoman Anne Schweitzer NOW THEREFORE BE IT RESOLVED by the Board of Aldermen of the City of St. Louis that the assessment and equalization maintenance plan prepared by the Assessor is hereby approved as required by law.

VI. Committee Discussions

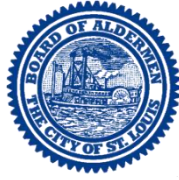
None

VII. Acknowledgment of Any Written Testimony

VIII. Announcements

IX. Excused Members

X. Adjournment



**Minutes
Budget & Public Employees Regular Committee
Thursday, January 8, 2026
6:00 PM**

Kennedy Room

Minutes are preliminary and may change until finally approved

I. Call to Order

The Chair called the meeting to order at 6:06 pm.

II. Roll Call

The Chair directed the Associate Clerk to call the roll and the following members answered their names: Ms. Sonnier, Ms. Velazquez, Mr. Devoti, Chair Aldridge, and President Green. **5 members were present. A quorum was established.**

III. Approval of Minutes

Approval of the minutes from Wednesday, December 10, 2025, committee meeting.

The Chair stated they would entertain a motion to approve the minutes of the Wednesday, December 10, 2025, committee meeting.

Ms. Velazquez moved to approve the minutes of the Wednesday, December 10, 2025, committee meeting.

Seconded by Mr. Devoti.

The Chair directed the Associate Clerk to call the roll on the motion to approve the minutes of the Wednesday, December 10, 2025, committee meeting.

The Associate Clerk called the roll and the following votes were recorded: The following voted Aye: Ms. Sonnier, Ms. Velazquez, Mr. Devoti, Chair

Aldridge, and President Green. **5 Aye votes were cast.**

The following voted No:
None

The following abstained:
None

The following were present but did not vote:
None

A total of 5 Aye votes were cast. The motion carried.

IV. Board Bills for Review

None

V. Resolutions for Review

None

VI. Committee Discussions

(The committee will discuss and take public comment on the following)

Discussion Item Number 1

Rams Settlement Interest Monies

The committee will discuss the use of Rams Settlement Funds and interest monies.

The Chair recognized Jim Hill, Chief Recovery Officer, Mayors Office.

Mr. Hill presented a PowerPoint presentation outlining the recovery office priorities and progress and an update on recovery office spending.

After no further discussion, the Chair opened the discussion up to members of the public for public testimony.

Rams Settlement Interest Monies

1. Michael McLemore, 12th ward
2. WyKeshia Atkins, 10th ward
3. Cynthia Jordan, St. Louis County, online speaker

4. Andrew Rucker, 11th ward
5. Rodney Wilson Jr. 10th ward
6. Melanie Marie, Response Organizer
7. Dallas Adams, 3rd ward

Hearing no further testimony from members of the public, the Chair recognized Mr. Hill and Julius Nicks, Chief Recovery and Neighborhood Transformation Officer to approach the podium to answer questions and comments from members of the committee.

Members of the committee asked questions and made comments.

Mr. Hill answered questions and addressed comments made by members of the committee.

After no further questions or comments from members of the committee, the Chair had one last member of the public to testify.

Rams Settlement Interest Monies

1. Stanley Luckett, 9th ward

After no further testimony from members of the public, the Chair thanked everyone for attending the meeting.

VII. Acknowledgment of Any Written Testimony

None

VIII. Announcements

The Chair announced the following Budget and Public Employee Committee meeting will be held on Wednesday, January 28, 2026, in the Kennedy Room at 6:00 pm.

IX. Excused Members

The Chair excused Mr. Browning for necessary absence.

X. Adjournment

Having no other business to discuss, the Chair entertained a motion to adjourn the meeting.

Ms. Velazquez moved to adjourn the meeting.

Seconded by Mr. Devoti.

The vote was carried by unanimous consent.

The meeting adjourned at 8:48pm.



Cara Spencer
MAYOR

**CITY OF SAINT LOUIS
OFFICE OF THE ASSESSOR**

Shawn T. Ordway
ASSESSOR

114-120 CITY HALL
ST. LOUIS, MO 63103

November 20, 2025

Honorable Cara Spencer, Mayor
Honorable Donna Baringer, Comptroller
Honorable Megan Green, President of the Board of Alderman
Members, Board of Estimate and Apportionment
City Hall – 1200 Market Street
St. Louis, MO 63103

Re: Assessment Maintenance Plan

Dear Members:

Enclosed for your approval, please find an Assessment Maintenance Plan of the City of St. Louis for January 1, 2026 through December 31, 2027.

Section 137.115 Missouri Revised Statutes requires each Assessor to prepare such a document for approval by the State Tax Commission of Missouri. This plan has been submitted to the State Tax Commission of Missouri and will also be submitted to the Board of Alderman for approval, as required by law. The Board of Alderman has until February 1, 2026 to approve the attached plan or to offer an alternate plan.

Respectfully submitted,

Shawn T. Ordway
Assessor

Approved: 12/17/25
BOARD OF ESTIMATE AND APPORTIONMENT

SECRETARY

Enclosure: 2026-2027 Assessment Maintenance Plan

Cc: Shannon Davis, Secretary, Board of Estimate and Apportionment

COMMISSIONERS
GARY ROMINE, CHAIRMAN
DEBBIE MCGINNIS, MEMBER
GREG RAZER, MEMBER



STATE TAX COMMISSION
OF MISSOURI
3705 MISSOURI BLVD., SUITE 100
POST OFFICE BOX 148
JEFFERSON CITY, MISSOURI 65102-0148
TELEPHONE: 878-751-2414
FAX: 878-751-1341
<http://stc.mo.gov>

STACEY JACOB
ADMINISTRATIVE SECRETARY
GREGORY K. ALLEBERRY
CHIEF COUNSEL

October 24, 2025

Dear Assessor,

State statutes require your assessment maintenance plan be submitted on or before January 1, 2026, to the State Tax Commission and to your county governing body. Additionally, §137.750, RSMo., requires compliance with the plan before state reimbursement funds may be released. We are requesting that you begin the planning process now to submit your plan prior to January 1, 2026 in order to expedite timely review and comment. The maintenance plan workbook is attached with this letter. The 2026-2027 Assessment Maintenance Plan is also available on our website at <https://stc.mo.gov>. Completed maintenance plans can be emailed to LocalAssistance@stc.mo.gov.

The following items are included in your plan:

1. Oath, Mission Statement, Objective Goal, Certification and Approval
2. Functions and Responsibilities
3. Charts and Reports
4. Forms to be Utilized
5. Phase Charts
6. Personnel Estimation Chart and Employment Schedule
7. Budget Approval Letters
8. Residential and Commercial Decision Models/Final Residential and Commercial Ratio Results

Completion of the basic statistical studies (sales, depreciation, land, and index/manual level) is of the utmost importance to accurately update your assessments in the next assessment cycle. In addition, based upon our staff's ongoing review of your assessment program, you should specifically address the following items during the cycle:

1. **Statistics**. You will need to ensure that the cost index/manual level, land, and depreciation studies are completed no later than the date specified in Items 5A-5C in your 2026-2027 Maintenance Plan. In addition, your plan must include sales ratio reports submitted on a bi-annual basis. This will help you recognize any market value issues that may exist and help guide you in a direction to deal with those issues. In addition, these studies will ensure that values are properly allocated between land and improvements.
2. **CAMA Software**. The Commission recommends that the county utilize CAMA software to value all subclasses of property for the 2027 assessment roll. The Commission also recommends the county utilize the most current version of the software available to calculate the 2027 assessment roll.
3. **Land Valuation**. The Commission recommends land values be analyzed and calibrated to the market, then reviewed for assessment consistency throughout the county.
4. **Parcel by Parcel Review**. The Commission recommends that the county ensures conducting a thorough parcel by parcel review of all property, including front and rear photographs of all structures for the 2027 Assessment Cycle and the review of all parcels to verify the accuracy of the data characteristics of property in the county. The goal is to verify the accuracy and consistency of data

characteristics, depreciation, and condition of all structures.

5. **Index / Manual Level.** The Commission recommends the county analyze the cost index or manual level to ensure replacement cost new is being obtained and adjusted accordingly to arrive at fair market value.
6. **Statistical Review.** The Commission recommends running stratifications by year built to identify specific ages of property that are out of compliance. Additional stratifications by neighborhood, school district, and assessed value may also be beneficial. The completion of a parcel-by parcel review will also be necessary to verify the accuracy of data characteristics. Once this is completed, analysis of the depreciation tables along with potential adjustments to depreciation may be needed to arrive at fair market value.
7. **Sales Collection.** The Commission encourages the county to make all efforts to collect/validate sales by sending sales letters to the buyer and sellers. The Commission also recommends the county search for additional resources to collect sales data. Once sales data has been collected it should be entered into the county sales program for analysis. The county also needs to have a plan in place to be able to produce Bi-Annual Sales Ratio Reports as outlined in their Maintenance Plan.
8. **Fair Market Value.** Continue to monitor the market and make necessary changes as needed. If recent sales ratios or additional studies indicate that the residential or commercial subclass ratios have decreased, it may be necessary to increase values for the 2027 assessment roll to arrive at fair market value. Counties that are out of compliance with State Tax Commission Ratio Studies acceptable parameters of 90-110%, will need to make necessary changes to achieve market value.

As always, our staff is available to provide any assistance. We look forward to working with you in our combined efforts to continue to improve Missouri's property tax system.

Sincerely,



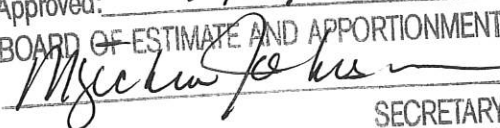
Gary Romine
Chairman



Debbi McGinnis
Commissioner



Greg Razer
Commissioner

Approved: 12/17/25
BOARD OF ESTIMATE AND APPORTIONMENT

SECRETARY



Cara Spencer
MAYOR

CITY OF SAINT LOUIS
OFFICE OF THE ASSESSOR

Shawn T. Ordway
ASSESSOR

114-120 CITY HALL
ST. LOUIS, MO 63103

November 20, 2025

Mr. Gary Romine, Chairman
Mr. Greg Razer, Commissioner
Ms. Debbie McGinnis, Commissioner
State Tax Commission of Missouri
3705 Missouri Boulevard, Suite 100
P. O. Box 146
Jefferson City, MO 65102-0146

Dear Commissioners:

In accordance with RSMo 137.115, the City of St. Louis Assessor hereby presents the following
"Assessment Maintenance Plan" for the 2026 – 2027 cycle.

The Assessor's Office implementation of the Dynet CAMA system continues. The Personal Property system went live in January 2019 and the Real Estate system conversion occurred in January 2020. The conversion from our old mainframe system has been challenging; many efficiencies have resulted from the updated CAMA system as expected, however there is still work to be completed to utilize all of the functions of the advanced system.

The Assessor's Office also completed a full conversion to a new Digital Mapping System in 2020, replacing the existing paper/pencil/ink plats predating the 1950's. The upgraded mapping system by Schneider Geospatial LLC utilizes the ESRI Parcel Fabric methodology. As a part of the conversion to digital mapping, the Assessor's office successfully implemented an update to the parcel numbering system. The parcel number conversion was completed in 2021.

The Assessor's budget changes in FY 2026 include the following:

- Assessor's office now utilizes third party vendor for printing personal property declarations and reassessment notices; this printing is no longer completed in-house.
- Senior Tax Freeze Credit program has increased number of items mailed (renewal applications and approval/denial letters).
- Office upgrade – replacement of flooring/carpet/electric in one section

The statistical analysis for development of cost indexes, land values and depreciation are outlined in the Function and Responsibilities Section; the time frame for such analysis is demonstrated on the Phase Charts included in the Plan Budget Section. Similarly, a sequential layout of the various production projects (i.e. data entry, preliminary calculations, parcel field review and final estimated value review) is presented on the Phase Charts. Personnel and production requirements are set forth in the Charts and Reports section. These sections include the review of over 10,000 parcels affected by the May 16, 2025 tornado which completely destroyed many properties and damaged thousands of others.

New construction is identified through the City's permitting process and will be inspected from mid-October through February to determine what was complete as of the January 1st date each year. All real estate appraisers participate in reviewing parcels in their assigned areas for new construction improvements. Most new construction in the City of St. Louis is abated or involves incentives (tax credits, TIF, etc.) and tracking properties during all phases of these tax incentives until the time the new construction is recorded on the Assessment Roll requires substantial resources on the part of the Assessor's office. The new CAMA system has greatly enhanced our abilities to identify and maintain new construction and abated properties.

Personal property declarations are mailed at the beginning of January each year and are due back to the assessor by April 1st. The City currently utilizes information from JD Power/NADA and other price guides as supplied by the Missouri State Assessors Association for vehicle valuations. Pursuant to HB 199 passed in the 2025 Legislative Session, the City will utilize the automotive values from the publication selected by the State Tax Commission starting in 2027. The City utilizes Vehicle Identification Numbers (VINs) on all vehicles, and allows online renewals for personal property declarations. There were over 36,000 online returns in 2025.

The mapping function is completed in our Real Estate Records Section. Deeds and subdivision plats are received electronically on a daily basis from the Recorder. The deeds are processed by Customer Service Representatives who make changes and updates in the CAMA system. All map boundary changes are completed in the digital mapping system by GIS Specialists.

Pertinent Issues:

The Assessor's office faces a variety of challenges in maintaining the level and uniformity of assessments in this fully developed, urban jurisdiction, including the following:

- Data entry continues for some records from the transition to the ~~Dexnet~~ CAMA system. The Assessor's office was able to convert the bulk of Residential properties successfully during conversion, however the Assessor's office switched to Marshall & Swift Cost Service for Commercial properties and all 12,000 +/- commercial properties have to be manually entered to work in the new CAMA system. This process has been ongoing since the conversion in 2020.
- The inspection requirements required in a two-year time frame continue to stress our available human resources, especially the requirements regarding 15% inspections and the time frame they are to be performed. Alternative requirements that ensure proper inspections but in a more efficient manner during a 2-year assessment are warranted.
- Rehabilitation and improvements are not always identified by building permits. In a community with old housing stock, interior improvements can be difficult to identify from property to property.
- Obtaining reliable Certificates of Value (COV) continues to be an issue due to the following: 1) less than full disclosure by respondents, 2) construction loan information is often included with the purchase loan information, artificially inflating the actual value, 3) related party sales are not always disclosed as such, 4) purchasers are often unwilling to provide accurate information in reply to our follow-up inspection or letter, 5) commercial sales information can include non-real estate items such as business value, and 6) distressed sales are not always disclosed as such.
- The continued low level of state reimbursement coupled with challenging City budgets leaves the assessor's office in a consistently diminished position regarding the maintenance and upkeep of the entire assessment program.
- New programs have added to the City of St. Louis Assessor's office workload. This includes the Senior Tax Freeze Credit program, PACE loan program, providing information for GASB 77

reporting requirements regarding the efficacy of abated property programs, and the upkeep of the charges for the City's Sewer Lateral Insurance Program to track over 90,000 parcels.

- The City of St. Louis Assessor's office is the only assessor office in Missouri that has the requirement of acting as the County Clerk in the tax rate setting process. The City of St. Louis Assessor's office sends out, tracks and certifies assessment and tax information to the tax jurisdictions and is the office that certifies the tax rates to the MO State Auditor's office. The Assessor's office is also responsible for the tax bill (Ch. 137.520 RSMo). These functions are not shown anywhere in the work charts provided in the 2-year plan, but take considerable resources for about 45 days each year to complete these necessary duties.

Anticipated Changes and Improvements:

- We expect continued improvement and efficiencies to be realized through the Dexnet CAMA system.
- The office will continue to push for digital data management processes over paper processes where it will result in efficiencies. We are pushing online processes for personal property declarations and the scanning of records continues to replace paper copies where practicable and appropriate in consideration of records retention.
- The Assessor's office continues to provide access to real estate appraisal courses through the IAAO and/or courses approved by the Missouri Real Estate Appraisers Commission to assist in providing fundamental background for staff members.

Summary

The City of St. Louis Assessor's Office is committed to carrying out our mission and providing the best possible service to our citizens. The 2027 reassessment will be completed in an efficient, professional manner.

Thank you for your ongoing assistance and expert advice.

Sincerely,



Shawn T. Ordway
Assessor
City of St. Louis

2026-2027 Assessment Maintenance Plan

City of St. Louis

January 1, 2026 through December 31, 2027

PLAN LETTER

Page 2 - OATH, MISSION STATEMENT, OBJECTIVE, AND GOAL

Page 3 - APPROVALS

Page 4 - DEFINITIONS

Pages 5-9 - FUNCTIONS AND RESPONSIBILITIES

Page 10 - CHARTS AND REPORTS

Page 11 - FORMS TO BE UTILIZED

Page 12 - INSTRUCTIONS

Pages 12-16 - PHASE CHARTS AND EMPLOYEE SCHEDULE

YEAR 1 - APPROVAL LETTER AND BUDGET

YEAR 2 - APPROVAL LETTER AND BUDGET

RESIDENTIAL DECISION MODEL

COMMERCIAL DECISION MODEL

RESIDENTIAL FINAL STUDY

COMMERCIAL FINAL STUDY

2026-2027 Assessment Maintenance Plan

I, Shawn Ordway, the duly elected City of St. Louis Assessor, submit the following assessment maintenance plan for the 2026-2027 assessment maintenance cycle. This plan contains the framework and all of the necessary elements to allow me to carry out my official duties as required by the Missouri Constitution and laws of the State of Missouri.

Assessor Oath

Every Assessor shall take an oath or affirmation to support the Constitution of the United States and of this state, and to demean himself faithfully in office and to assess all of the real and tangible personal property in the county in which he assesses at what he believes to be the actual cash value. He shall endorse this oath on his certificate of election or appointment before entering upon the duties of his office. Section 53.030, RSMo.

Mission Statement

The City of St. Louis Assessor and State Tax Commission shall strive to assess all property in a fair and uniform manner; shall strive to discover, list, and assess all taxable property within the county; shall faithfully and impartially execute this assessment maintenance plan; shall develop assessments based on current market value as of the date of appraisal; shall promptly and efficiently respond to questions, complaints, and needs of taxpayers and assessment officers; and shall uphold the Missouri Constitution and statutes of the State of Missouri.

Objective

The objective of the Maintenance Plan is to outline how the Assessor is going to maintain assessments for both real and personal property. The Assessor is required to annually assess all personal property and assess all real property as of January first of each odd year and complete the duties as outlined on pages 3, 4, 5, etc. of this plan.

Goal

The goal of the Assessor is to fulfill the legal responsibilities of the Office of the Assessor as outlined in Article X of the Missouri Constitution, and Chapters 53, 137, and 138, RSMo.

2026-2027 Assessment Maintenance Plan

Agreement and Approval

The parties to this plan, the County Assessor, the County Governing body, and the State Tax Commission, agree to its specific terms as well as these general obligations:

The Assessor will assess all taxable property in the county uniformly and at the statutorily required percentage of market value for the respective property. The actions of the Assessor and staff will comply with the requirements found in Article X, Section 3 of the Missouri Constitution, Chapters 53, 137, 138, RSMo, and any other pertinent chapters of the Revised Statutes of Missouri.

The County will provide office facilities and the budgetary support, as set out in this agreement, to allow the Assessor and staff to carry out the terms of this agreement and the duties of the Assessor's Office.

The State Tax Commission will provide technical assistance, including regular visits by the field representative, educational training, guidelines, and other resources to aid the assessor in the execution of this plan. Further, in consideration for the Assessor supplying assessment services in compliance with the terms and obligations of this plan, the state will provide cost-share reimbursement funds to the extent specified in Section 137.750, RSMo. **Failure to comply with this maintenance plan may result in cost-share reimbursement funds being withheld.**

It is hereby affirmed by the County, that an Assessment Fund has been established, and that the general revenue funds required of this plan will be deposited into the Assessment Fund.

The undersigned approve and submit this plan.

City of St. Louis , Missouri

State Tax Commission of Missouri

 County Assessor	11/20/2025 Date	 STC Chairman	 Date
Not applicable Presiding Commissioner	 Date	 STC Commissioner	 Date
Not applicable County Commissioner	 Date	 STC Commissioner	 Date
Not applicable County Commissioner	 Date		

*Insert "Page 3 Signed" by
County Commissioners and
Assessor*

*Insert "Page 3 Signed" by
County Commissioners,
Assessor and STC
Commissioners*

Definitions

As used in this agreement the following words shall have this meaning attributed to them in this subsection:

1. The word "County" means City of St. Louis , Missouri.
2. The word "Commission" means the State Tax Commission of Missouri.
3. The words "Market Value" means the most probable price in terms of money which a property will bring if exposed for sale on the open market for a reasonable length of time, providing there is a knowledgeable buyer and seller both aware of the uses to which a property is adapted and for which it is capable of being used. Used synonymously with True Value in Money and actual cash value.
4. For land used for agricultural purposes, the words "Market Value" or "True Value in Money" shall mean the value the land has for agricultural and horticultural use, which is based upon the land's productive capability as set out in Sections 137.017 - 137.021, RSMo.
5. The words "Project," "Plan," or "Agreement" shall mean the assessment maintenance plan.
6. The words "Ownership Maps" or "Mapping" means all ownership maps and related records which are prepared or compiled by the County under the guidelines of the original mapping contract or a more current mapping/GIS project.
7. The words "Replacement Cost New (RCN)" means the cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as the improvement in question, without necessarily reproducing exactly any particular characteristic of the property.
8. The word "Depreciation" means the loss in value of an object, relative to its replacement cost new, whether the loss of value is caused by physical deterioration, economic obsolescence, or functional obsolescence.
9. The words "Physical Deterioration" means the loss of value caused by wear and tear.
10. The words "Economic Obsolescence" means the loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property.
11. The words "Functional Obsolescence" means the loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.
12. The words "Submitted to Commission" for reports or PRC cards means mailing paper copies or emailing digital PDF or TIF files to localassistance@stc.mo.gov
13. The words "Index Study" are synonymous with "Manual Level Study."
14. The words 'Sales Ratio Report' means the current year's (2025) sales ratio data and the two previous years sales ratio data, ran separately; and three years combined for all four reports to be submitted to the State Tax Commission by the deadlines on Page 6, Number 7. This is a bi-annual report prepared and submitted by the assessor.

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility		Job Title and Comments
1.	Public information and public relations - ongoing.	Assessor and/or Staff
2.	Update all property transfers on the mylars/digitized maps, property record cards, work index cards, final alpha cards, and/or other related forms. Complete on a quarterly or monthly basis. Ownership data will be maintained to within <u>1</u> months.	Customer Svc Reps (3.5); GIS Mappers (2)
3.	Sales information. Obtain, verify, and log sales information from all sale letters. Copy corresponding PRC and file with the returned sale letter. Other sources may include certificates of value, real estate agents, appraisers, banks and savings & loans, etc. All sales information will be available for review and use by the Commission.	Program Specialist (1); Information Systems Coordinator (1); Govt Services Analyst (1); Customer Service Rep II (1); Real Property Appraisers (16); Real Property Supervisors (4)
4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples.	Appraisers (10); Supervisors (2); Manager (1); Assessor
5.	Conduct sales analysis of all available sales. Studies will be conducted to determine the base rates for building costs, land values, and rates of depreciation-both physical and obsolescence.	Real Property Appraisers (16); Supervisors (4); Managers (2); Govt Services Analyst (1); Comments: Appraisers gather data; Supervisors and Managers conduct studies with assistance of Govt Svcs Analyst
A)	Building Cost Index for 2027. An index study/manual level study will be completed and submitted to the Commission by 8 - 30 - 2026 for their review and approval. The study will include PRC copies of all index samples.	Apprsrs(16); Sprvsrs (4); Mgrs (2); Assessor; Gov't Svcs Analyst (1). Comments: Appraisers/Supervisors gather data; Govt Svcs Analyst processes results; Managers/Assessor finalize Index.
B)	Depreciation studies will be completed and submitted to the Commission by 8 - 30 - 2026 for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.	Managers (2); Assessor; Gov't Svcs Analyst (1) Comments: Depreciation table from Cost Manual is utilized. Obsolescence factors are reviewed for accuracy by neighborhood.

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility	Job Title and Comments
C) Land value studies will be conducted by neighborhood and land rates will be established which, when properly applied, result in a fair and reasonable land value for parcels assessed at market value. These studies will be submitted to the Commission for review and comment by <u>8</u> - <u>30</u> - 2026	Managers (2); Supervisors (4); Gov't Svcs Analyst (1) Comments: Land values reviewed as have been developed for each neighborhood through sales, market extraction, and/or allocation methods.
6. Complete interim untrended index study or preliminary manual level study, based on additional average quality, new construction, to be completed and submitted to the Commission by October 1, 2027.	Manager (1); Supervisors (2); Gov't Svcs Analyst (1)
7. <u>Sales Ratio Reports</u> to be submitted to the State Tax Commission, as defined on Page 4, Number 14. Will be conducted by neighborhood or other strata. The object being to determine the relative level of assessment between the county's appraised value and the sale price of the sold property. Complete on a bi-annual basis and generate summary by neighborhood or strata, listing the number of sales, the low, high, mean, median and weighted mean ratios, C.O.D., P.R.D., and the time-frame of the sales used within the study. Reports are to be submitted to the Commission by March 1st and September 1st of each year.	Gov't Svcs Analyst (1); Manager (1); Information Svcs Coordinator (1)
8. Recalculate all proposed 2027 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by <u>8</u> / <u>30</u> / 2026	Managers (2); Supervisors (4); Gov't Svcs Analyst (1); Appraisers (16)
If your county's 2025 residential sales study or the county's most recent commercial appraisal study were out of compliance (having a median ratio below 90% of market value), the county shall follow steps 9A-9H to achieve market value while complying with the requirements of Section 137.115, RSMo, and Article X of the Missouri Constitution. Guidance for complying with Section 137.115, RSMo, may be found in Chapter 2 of the Assessors' Manual.	
9. Conduct final field review.	Appraisers (16); Supervisors (4); Managers (2)
A) Inspect recently sold properties to establish bench marks. Update neighborhood sales analysis. Based on the updated neighborhood sales analysis, corrective actions will be outlined and implemented to ensure final 2027 values will reflect local market conditions. This would include adjusting index/manual level, neighborhood factors, special units, condition adjustments, site improvement values, etc.	Appraisers (16); Supervisors (4); Managers (2); Gov't Svcs Analyst (1)

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
B) Review, data collect, and photograph all new improvements and additions.	Appraisers (16); Supervisors (4)
C) Review changes resulting from mapping splits or combinations.	Appraisers (16); Supervisors (4)
D) Verify accuracy of all physical data, quality grades of improvements, and subclassification of land and improvements. Property records will be updated to reflect changes or to correct errors. Take new photographs if none exists, or the improvement's condition has substantially changed.	Appraisers (16); Supervisors (4); Customer Svc Rep II (1); Customer Svc Rep I (.5)
E) Review land value and apply adjustments as needed.	Appraisers (16); Supervisors (4); Customer Svc Rep II (1); Customer Svc Rep I (.5); Gov't Svcs Analyst (1)
F) Assign depreciation to improvements. Depreciation will be assigned to reflect the physical condition and obsolescence applied (whether economic or functional) as needed, to ensure the final value reflects current local market conditions. Notes will be listed on the PRC to explain any adjustments.	Appraisers (16); Customer Svc Rep II (1); Customer Svc Rep I (.5); Gov't Svcs Analyst (1)
G) Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.	Assessor; Manager (1); Appraiser (1) Comment: There are a total of 20 taxable Agriculture classification parcels in the City of St. Louis
H) Update review date on property record card.	Appraisers (16); Customer Svc Rep II (1); Customer Svc Rep I (.5)
10. Complete final calculations following field review, data entry, and finalize your estimate of market value.	Appraisers (16); Supervisors (4); Customer Svc Rep II (1); Customer Svc Rep I (.5)
11. Income. Obtain and verify income and expense information for commercial property. Review records for 2024, 2025, and 2026.	Manager (1); Supervisors (2); Appraisers (6); Assessor
12. Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.	Manager (1); Supervisors (2); Appraisers (6); Assessor
13. Prepare notices to taxpayers for increases in value, by June 15th annually.	Assessor and Staff

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
14. Conduct informal meetings with taxpayers, completed by July 1st annually.	Appraisers (16); Supervisors (4); Managers (2)
15. Prepare for and defend values at board of equalization annually.	Appraisers (16); Supervisors (4); Managers (2)
16. Complete the real property assessment roll by July 1st annually, Section 137.245, RSMo.	Assessor; Managers (2); Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
17. Submit electronic copy of assessment roll to the Commission for parcel count by July 1st annually.	Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
18. Submit electronic file of appraisal/building data to Commission for ratio study by August 1st of odd numbered years.	Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
19. Provide electronic file of previous two years sales to Commission for ratio study April 15th of even numbered year.	Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
20. If the county is under an Equalization Order by the State Tax Commission, the order shall be part of the City of St. Louis Maintenance Plan.	Not applicable
21. Submit completed electronic file of Yearly Totals for Mapping Transactions, Sales Letters, Livestock Values, Informal Hearings and BOE Totals, and Personal Property Totals to the State Tax Commission for January - July by September 1st and August - December by April 15th annually.	Assessor; Managers (4); Gov't Svcs Analyst (1); Info Svcs Coordinator (1)

Personal Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
1. Submit County Personal Property and Business Personal Property Assessment List for the following year to the State Tax Commission by November 20th annually for approval.	Manager (1)
2. Mail State Tax Commission approved personal property assessment forms by February 1st annually.	Manager (1); Staff, IT Dept, Devnet, Print/Mail vendor
3. Process railroad and utility returns for appraisal of locally assessed property by April 20th annually.	Abatement & Exemption analyst (1); Personal Property Supervisor (1); Assessor
4. Process State Tax Commission approved personal property assessment forms.	Customer Svc Reps (11); PP Appraisers (7); PP Supervisors (2); Manager (1)
5. Prepare second notice to taxpayers whose assessment list has not been received by April 1st annually. Track and log late lists, penalties, and waivers.	Not applicable in City of St. Louis. See RSMo 137.495; lists are due on 4/1 of each year. Penalties are employed per RSMo 137.505.
6. Complete the personal property assessment roll by July 1st annually, Section 137.245, RSMo.	Customer Svc Reps (11); PP Appraisers (7); PP Supervisors (2); Manager (1)

Charts and Reports

City of St. Louis intends to incorporate the following forms into the plan. All applicable forms should be available for review upon request by the State Tax Commission.

	Date Available
A. Parcel Count. All parcels, both taxable and exempt, including manufactured homes on leased land, REC's, CATV's, and other unmapped parcels where applicable.	Assessment Roll is to be submitted to the State Tax Commission by July 1st annually, Section 137.245, RSMo
B. Approved budget through December 31, 2027.	To be submitted upon being approved or no later than Feb. 28, 2027
C. Phase charts through December 31, 2027.	December 31, 2025
D. Personnel Estimation Chart through December 31, 2027.	December 31, 2025
E. Employment Schedule through December 31, 2027.	December 31, 2025
F. Organization Chart to show overall responsibility and accountability.	December 31, 2025
G. Duties and responsibilities itemized for each personnel position.	December 31, 2025
I. Abated property report. To be submitted by November 1, 2027.	November 1, 2027
J. Annual Computer Inventory. A summary of disk usage by system users, and anticipated maintenance costs expected for the year. To be submitted by March 31st annually.	March 31st Annually

It is recommended a training outline for all personnel and a detailed field manual for data collectors be maintained in the assessor's office.

Additional Comments

The following comments relate to the Phase Charts for 2026 and 2027: It is noted that the phase charts do not include employee counts for human resource intensive processes, including State Tax Commission hearings, RR/Utility property, Management Information Systems, and Administrative functions (payroll, supplies, procurement, etc.). The Phase Charts also do not reflect that twice the number of employees are needed for public traffic during April-June of 2027 after reassessment notices are mailed, and also during November and December of each year after tax bills are mailed.

FORMS TO BE UTILIZED

City of St. Louis intends to incorporate the following forms into the plan. All applicable forms should be available for review upon request by the State Tax Commission.

		Date Available
A.	Sales Questionnaire/Letter for mailing	December 31, 2025
B.	Income and Expense Forms	December 31, 2025
C.	Assessment Change Notice	December 31, 2025
D.	Informal Hearing Forms	December 31, 2025
E.	Board of Equalization Forms	December 31, 2025
F.	Split Tax Statement Forms	December 31, 2025
G.	Statistical Analysis Forms/Reports	December 31, 2025
H.	Data Verification Forms/Letters for New Construction	December 31, 2025
I.	New Construction Log	December 31, 2025
J.	Project Control Log to track different phases by map sheet	December 31, 2025
K.	Map Count Log to track parcel counts by Map Sheet	December 31, 2025
L.	Real Estate and Personal Property Assessment Roll	December 31, 2025
M.	Individual and Business Personal Property Lists	December 31, 2025
N.	Second Notice for Non-Returned Assessment Lists	December 31, 2025
COUNTY MAY LIST ADDITIONAL FORMS UTILIZED (OPTIONAL)		
O.		
P.		
Q.		
R.		
S.		
T.		
U.		
V.		
W.		
X.		
Y.		
Z.		

PERSONAL PROPERTY	AVAILABILITY
7-1. Personal Property Return Receipt Form A-48 (ML 6/02)	12/31/2025
7-2. Personal Property Maintenance Form Form A-56-ML-72	12/31/2025
7-3. Batch Control Slip A-47-ML75	12/31/2025
7-4. New Taxpayer Information Form 180-87 (Rev. 11/02)	12/31/2025
7-5. Telephone Conversation 180-A-53 (ML92)	12/31/2025
7-6. Personal Property Worksheet A-32 (Rev. 9/95)	12/31/2025
7-7. Personal Property Transaction 180-Form (ML97)	12/31/2025
7-8. Return Request Form 180-103 (ML94)	12/31/2025
7-9. Individual Personal Property Tax Return (Front)	12/31/2025
7-10. Individual Personal Property Tax Return (Back)	12/31/2025
7-11. Corporate Personal Property Tax Return (Front)	12/31/2025
7-12. Corporate Personal Property Tax Return (Page 2)	12/31/2025
7-13. Corporate Personal Property Tax Return (Page 3)	12/31/2025
7-14. Corporate Personal Property Tax Return (Page 4)	12/31/2025
7-15. Corporate Personal Property Tax Return (Page 5)	12/31/2025
7-16. Corporate Personal Property Tax Return Instructions (Front)	12/31/2025
7-17. Corporate Personal Property Tax Return Instructions (Back)	12/31/2025
7-18. Personal Property Appeal Form	12/31/2025
7-19. Board of Equalization Notice	12/31/2025
7-20. Board of Equalization Hearing/Waiver Form	12/31/2025
7-21. Board of Equalization Attendance Waiver	12/31/2025
7-22. On-Site Survey Report 180-A-51 (Rev. 10/07)	12/31/2025
7-23. Field Worksheet	12/31/2025
7-24. Computer Generated Personal Property Tax Waiver PPTW 9/97	12/31/2025
7-25. Name/Address Change Form	12/31/2025
7-26. Non-Filer Insert	12/31/2025
7-27. Notice of Assessment Change	12/31/2025

EXEMPTION - REAL ESTATE	AVAILABILITY
2-1. Notice of Need to Apply for Exemption	12/31/2025
2-2. List of Required Documentation for Exemption: Real Property	12/31/2025
2-3. List of Required Documentation for Exemption: Real Property	12/31/2025
2-4. Application for Real Property Exemption	12/31/2025
2-5. Report From Application for Exemption (RP) Assessor	12/31/2025
2-6. Letter Granting Real Estate Tax Exemption	12/31/2025
2-7. Partial Exemption/Taxation Letter	12/31/2025
2-8. Letter Denying Real Estate Exemption	12/31/2025
2-9. List of Required Documentation for Exemption: Personal Property	12/31/2025
2-10. List of Required Documentation for Exemption: Personal Property	12/31/2025
2-11. Application for Personal Property Exemption	12/31/2025
2-12. Report From Application for Exemption (PP)	12/31/2025
2-13. Letter Granting Personal Property Exemption	12/31/2025
2-14. Letter Denying Personal Property Exemption	12/31/2025
2-15. Letter of Inquiry - Personal Property	12/31/2025
2-16. Letter of Inquiry - Real Property	12/31/2025
2-17. Letter of Inquiry Current Exempt Usage	12/31/2025
2-18. Letter of Inquiry - Current Usage in Question	12/31/2025
2-19. Letter of Inquiry - Current Usage in Question	12/31/2025
2-20. Notification of Exemption Cancellation - Real Estate	12/31/2025
2-21. Notification of Lateral Sewer Delinquency on Exempt Property	12/31/2025
2-22. Letter to Comptroller	12/31/2025

REDEVELOPMENT	AVAILABILITY
3-1. Letter Granting Tax Abatement Pursuant to 99.700 RSMO	12/31/2025
3-2. Letter Granting Tax Abatement Pursuant to 353.110 to 353-170 RSMO	12/31/2025
3-3. Letter Granting Tax Abatement Pursuant to 135.200 RSMO	12/31/2025
3-4. Letter Granting Tax Abatement Pursuant to 353.100 - 170 RSMO for Five Years	12/31/2025

REAL ESTATE RESIDENTIAL		AVAILABILITY
4-1. Property Record Card (PRC)		12/31/2025
4-3. Sales Analysis Report		12/31/2025
4-4. Residential Parcel Appraised Value Report		12/31/2025
4-5. Residential Sales Letter		12/31/2025
4-6. Residential Sales Questionnaire - (Front)		12/31/2025
4-7. Residential Sales Questionnaire - (Rear)		12/31/2025
4-8. Residential Quarterly Sales Ratio Report		12/31/2025
4-9. Residential Building Permit Report		12/31/2025
4-10. New Construction Log		12/31/2025
REAL ESTATE - COMMERCIAL		AVAILABILITY
5-1. Property Record Card (PRC)		12/31/2025
5-3. Cover Letter for Commercial (C.O.V.) Questionnaire		12/31/2025
5-4. (C.O.V.) Questionnaire		12/31/2025
5-5. Billboard Data Sheet		12/31/2025
5-6. Commercial/Industrial Rental Survey/Questionnaire		12/31/2025
5-7. Certificate of Value Commercial Sales Report		12/31/2025
BOARD OF EQUALIZATION		AVAILABILITY
6-1. Instructions	12/31/2025	
6-2. Waiver	12/31/2025	
6-3. Appeal	12/31/2025	
6-4. Supplementary Data Sheet	12/31/2025	
6-5. Appointment Letter	12/31/2025	
6-6. Commercial Data Sheet	12/31/2025	
6-7. Commercial Data Sheet	12/31/2025	
6-8. Residential Data Sheet	12/31/2025	
6-9. Hearing Summary Sheet	12/31/2025	
6-10. Decision Letter	12/31/2025	
REAL ESTATE RECORDS FORMS		AVAILABILITY
1-2. Document Request - Recorder of Deeds		12/31/2025
1-3. Change of Mailing Address Request		12/31/2025
1-4. Property Subdivision Approval Letter		12/31/2025
1-5. Property Subdivision Disapproval Letter		12/31/2025
1-6. MO Minimum Standards for Property Boundary		12/31/2025
Surveys Compliance Checklist		12/31/2025
1-7. Abstract Conveyance Form		12/31/2025
1-8. Abstract Report Form		12/31/2025
1-9. Certificate of Value Form		12/31/2025
1-10. Assessor's Change Form		12/31/2025
1-11. Supplement to Assessor's Change Form		12/31/2025
1-12. Registered Real Property Agent Request		12/31/2025
1-13. Change of Assessment Notice (Front)		12/31/2025
1-14. Change of Assessment Notice (Rear)		12/31/2025
1-15. Assessment Change Notice - Informal Hearing		12/31/2025
1-16. Deposit Slip		12/31/2025
1-17. Individual Account Ledger		12/31/2025
1-18. Monthly Reconciliation Data Form of		12/31/2025
Money's Collected & Deposit		12/31/2025
1-19. Monthly Reconciliation of Receipt Book		12/31/2025
1-20. Statement of Assessed/Appraised Value (Real Proper		12/31/2025
1-21. Abstract Weekly Average Report		12/31/2025
1-22. C.O.V. Annual Total Report		12/31/2025
1-23. C.O.V. Quarterly Report		12/31/2025
1-24. S.T.C. Annual Abstract Report		12/31/2025
1-25. Quarterly Abstract Report		12/31/2025
1-26. Monthly Abstract Report		12/31/2025
1-27. Annual Abstract Report		12/31/2025
1-28. Street Vacation Survey Letter		12/31/2025
1-29. Receipt Coding Form		12/31/2025

Definitions and Instructions - Page 12 - Page 15

1. The Phase Charts on Page 12 and Page 14 break down the monthly work schedule for each item to be completed by the Assessor's Office. Page 12 is for the even year. Page 14 is for the odd year.
2. Page 13 and Page 15 provides the number of employees estimated to complete each project per month and the average number of employees in the Assessor's Office.
3. There are 52 weeks in a calendar year. The Phase Chart is based on 48 weeks, allowing 4 weeks of vacation, medical leave, and holidays.
4. Administration - Is the list of the Assessor's Office work.
5. Number of Parcels - An estimation of the amount of parcels estimated for the tasks.
6. Standard Level of Production - Number of items that can be done by one worker in one day. This is a required field to be complete for the following phases: Change Notices, Public Traffic, Processing Transfers, Map/GIS, Sales Letters, Sales Data Entry, New System Data Entry RP (if applicable), New Const Field Review, New Const Data Entry/Cal, New Const Office Review, Preliminary Calculations, Final Field Review, Final Data Entry/Cal., Final Office Review, PP Prepare/Mail, PP 2nd Notices, Process PP Lists, PP Data Entry, Informal Hearings, and BOE Hearings.
7. RP is the abbreviation for Real Property.
8. PP is the abbreviation for Personal Property.
9. Const. is the abbreviation for Construction.
10. Cal. is the abbreviation for Calculation.
11. Each box represents 1 week or 5 working days.
12. Enter x or X in each box for the week the work will be completed.
13. Upon entering the Number of Parcels, the Standard Level of Production, and x or X, the form will auto calculate and auto populate the corresponding week box for the work task on Page 13 and Page 15 respectively.

Revised:

Phase Chart Year: 2026

Phase Chart 2026

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X	X	X	X	X	X						X
Change Notices	7,500	20,000				X	X							X
Assmt Roll						X		X						
Email Assmt Roll to STC								X						
Abated Prop			X	X	X	X	X	X	X	X	X	X	X	X
Computer Inv				X										
Public Traffic	110,000	40	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	16,500	15	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	700	3	X	X	X	X	X	X	X	X	X	X	X	X
Sales Letters	4,250	10	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	4,250	25	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews				X	X	X	X	X	X	X	X	X	X	X
Sales to STC Res Ratio														
Sales Ratios			X						X					
Index/Man Lvl						X				X				
Land Analysis										X				
Building/Deprec Study										X				
New System Data Entry RP	15,000	15		X	X	X	X	X	X	X	X	X	X	X
New Const Field Review	12,500	10	X	X	X									
New Const Data Entry/Cal.	12,500	30	X	X	X									
New Const Office Review	12,500	100	X	X	X									
Preliminary Calculations	135,500	20,000				X								
Final Field Review	25,000	35												
Final Data Entry/Cal.	25,000	100												
Final Office Review	56,000	100												
PP Prepare/Mail	110,000	20,000	X	X	X									
PP 2nd Notices	n/a	n/a												
Process PP Lists	120,000	60		X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	120,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	200	15												
BOE Hearings	300	4												
STC Hearings			X	X	X	X	X	X	X	X	X	X	X	X
PP Additions/Changes	15,000	40												
Bus. PP Inspections	1,500	10												
Real Estate Survey	15,000	15	X	X	X	X	X	X	X	X	X	X	X	X

Phase Chart 2026

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices				0.03	0.03							
Public Traffic	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46
Processing Transfers	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Map/GIS Updates	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17
Sales Letters	2.66	2.66	2.66	2.66					2.66	2.66	2.66	2.66
Sales Data Entry	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71
New System Data Entry RP		4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
New Const Field Rev	17.86									17.86	17.86	17.86
New Const Data Entry/Cal.	5.95									5.95	5.95	5.95
New Const Office Review	2.08										2.08	2.08
Preliminary Calculations				0.68								
Final Field Review											17.86	17.86
Final Data Entry/Cal.											6.25	6.25
Final Office Review											14.00	14.00
PP Prepare/Mail	0.28											
PP 2nd Notices												
PP Process Lists		20.00	20.00	20.00	20.00	20.00						
PP Data Entry	10.00	10.00	10.00	10.00	10.00	10.00						
Informal Hearings					0.44	0.44						
BOE Hearings							2.14	2.14				
PP Additions/Changes							3.13	3.13	3.13	3.13	3.13	3.13
Bus. PP Inspections							1.58	1.58	1.58	1.58	1.58	
Real Estate Survey	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
Total	64.44	63.03	63.03	63.74	60.84	60.81	37.22	37.22	37.74	61.55	101.74	100.16

Average Number of Employees: 62.63

Revised: _____

Phase Chart Year: 2027

Phase Chart 2027

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X	X	X	X	X	X	X	X	X	X	X	X
Change Notices	100,000	20,000				X	X							X
Assmt Roll				X		X				X				
Email Assmt Roll to STC								X						
Abated Prop			X	X	X	X	X	X	X	X	X	X	X	X
Computer Inv				X										
Public Traffic	110,000	40	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	16,500	15	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	700	3	X	X	X	X	X	X	X	X	X	X	X	X
Sales Letters	4,000	10	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	1,500	25	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews														
Sales to STC Res Ratio														
Sales Ratios			X											
Index/Man Lvl						X			X		X			
Land Analysis														
Building/Deprec Study														
New System Data Entry RP	15,000	15	X	X	X	X	X	X	X	X	X	X	X	X
New Const Field Review	3,500	10	X	X								X	X	X
New Const Data Entry/Cal.	3,500	30	X	X								X	X	X
New Const Office Review	3,500	100	X	X									X	X
Preliminary Calculations	135,500	20,000			X								X	X
Final Field Review	30,000	25	X	X	X	X	X							
Final Data Entry/Cal.	30,000	100	X	X	X	X	X							
Final Office Review	100,000	100	X	X	X	X	X							
PP Prepare/Mail	110,000	20,000	X	X										
PP 2nd Notices	n/a	n/a												
Process PP Lists	120,000	60		X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	120,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	500	15						X	X	X	X	X	X	X
BOE Hearings	1,000	4							X	X	X	X	X	X
STC Hearings			X	X	X	X	X	X						
PP Additions/Changes	15,000	40				X	X		X	X	X	X	X	X
Bus. PP Inspections	1,500	10							X	X	X	X	X	X
Real Estate Survey	15,000	15							X	X	X	X	X	X

Phase Chart 2027

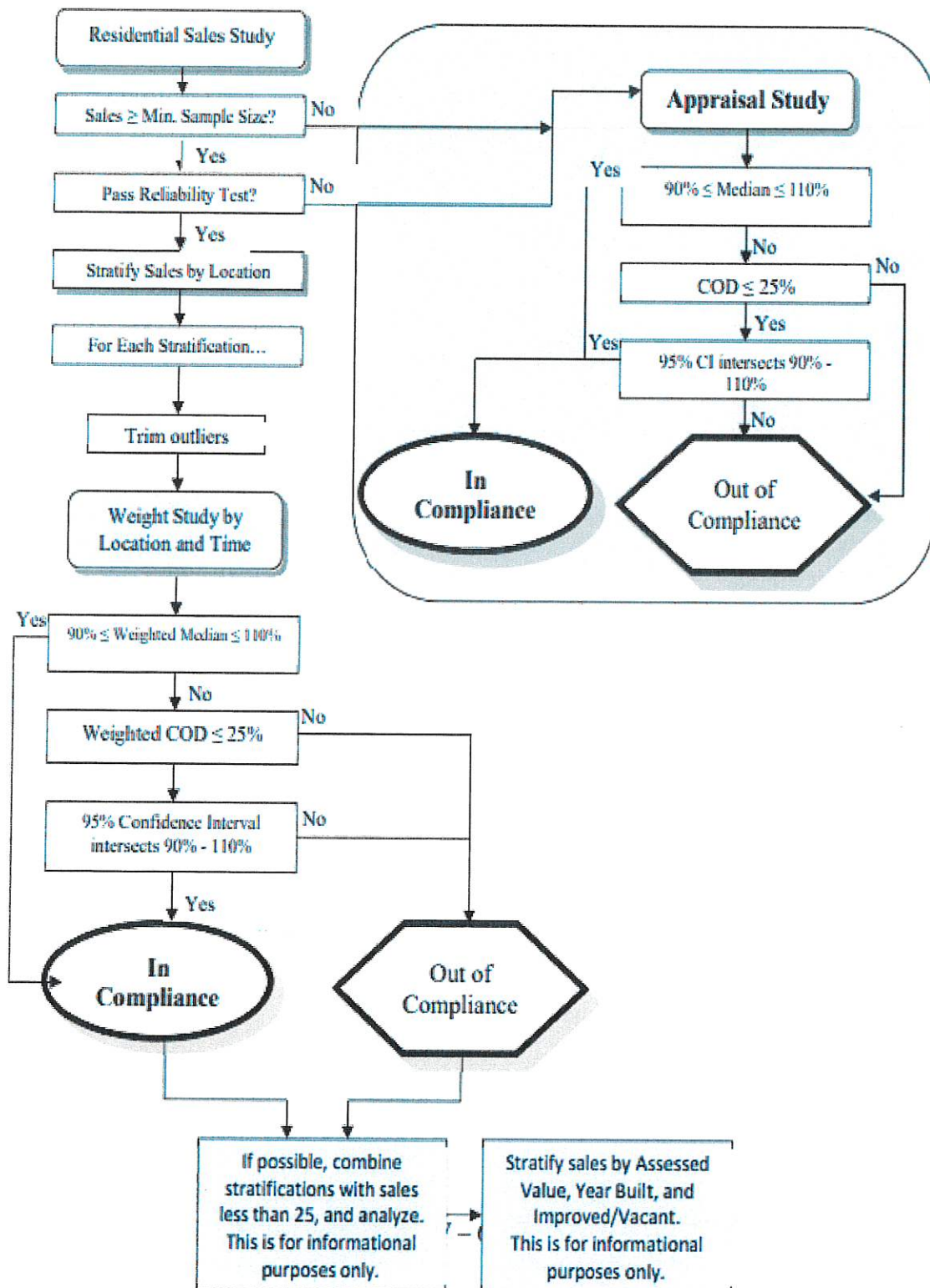
Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices				0.25	0.25							
Public Traffic	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46
Processing Transfers	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Map/GIS Updates	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17
Sales Letters	2.50	2.50	2.50	2.50					2.50	2.50	2.50	2.50
Sales Data Entry	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
New System Data Entry RP	5.88	5.88	5.88	5.88	5.88				5.88	5.88	5.88	5.88
New Const Field Rev	5.00									5.00	5.00	5.00
New Const Data Entry/Cal.	1.67									1.67	1.67	1.67
New Const Office Review	0.58										0.58	0.58
Preliminary Calculations			0.68									
Final Field Review	17.14	17.14	17.14	17.14								
Final Data Entry/Cal.	4.29	4.29	4.29	4.29								
Final Office Review	14.29	14.29	14.29	14.29								
PP Prepare/Mail	0.28											
PP 2nd Notices												
PP Process Lists		20.00	20.00	20.00	20.00	20.00						
PP Data Entry	10.00	10.00	10.00	10.00	10.00	10.00						
Informal Hearings					0.95	0.95						
BOE Hearings							7.14	7.14				
PP Additions/Changes							3.13	3.13	3.13	3.13	3.13	3.13
Bus. PP Inspections							1.58	1.58	1.58	1.58	1.58	
Real Estate Survey	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
Total	86.78	99.25	99.93	99.50	62.23	56.10	37.00	37.00	38.24	44.91	45.49	43.91

Average Number of Employees: 62.53

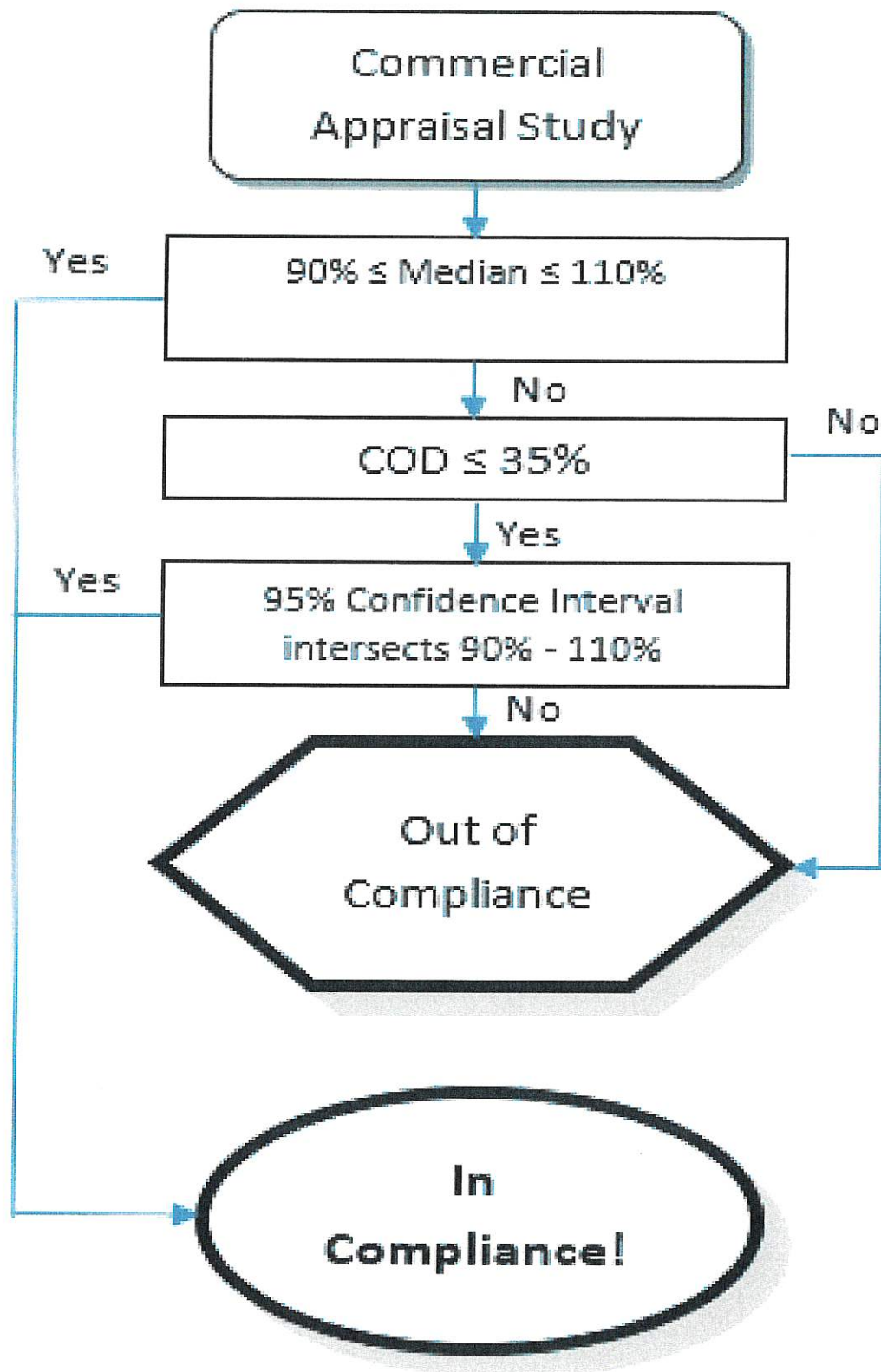
Employee Schedule

# of Emp	Job Description	2026												2027											
		January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
1	Assessor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Deputy Assessor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Real Property Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
4	Real Property Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
17	Real Property Appraiser	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Abatement & Exemption Analyst	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Information Services Coordinator	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Administrative/Executive Secretary	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Government Services Analyst	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Personal Property Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Personal Property Supervisors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
8	Personal Property Appraisers	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
11	Personal Property Customer Svc Rep I	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	GIS Specialists/Graphic Designer (Mapper)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Records/Mapping Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Records/Mapping Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Records/Mapping Customer Svc Rep I	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Records/Mapping Program Specialist	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Customer Service Rep II	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
60	Total Number of Employees																								

Residential Ratio Study Decision Model



Commercial Ratio Study Decision Model



City of St. Louis 's most recent Residential Sales Study

State Tax Commission of Missouri

Residential ♦

(Final Sales Study)

♦ 2023 Reassessment



State Tax Commission of Missouri
421 East Dunklin Street
PO Box 146
Jefferson City, MO 65102-0146

Phone: (573) 751-2414
Fax: (573) 751-1341

Two ratio study procedures
are available for analysis:

1) Traditional Sales Study

A sales study that analyzes
assessment levels based on
sales stratified by land use,
location, and characteristics
of property.

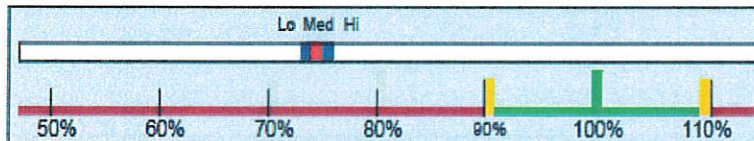
The Decision Model
Statistics listed on this page
are overall weighted
calculations based on the
data submitted from the
county and, except for Mean
Ratio, are weighted by both
time and location. Statistics
found on the pages stratified
for Land Use, Assessed
Value, and Year Built are
weighted only by time, not
location.

2) Random Appraisals

For some jurisdictions, the
availability of sales is scarce.
In such scenarios, parcels
will be randomly appraised.
Every parcel will have an
equal chance to be selected
in the random appraisal
study.

<http://www.stc.mo.gov/>

St. Louis City County



Decision Model Statistics

@19% @100%

<i>Time and Location Weighted Median Ratio.....</i>	14.03%	73.83%
<i>95% Low Confidence Interval.....</i>	13.84%	72.86%
<i>95% High Confidence Interval.....</i>	14.18%	74.62%
<i>Time, Location Weighted Coefficient of Dispersion (COD)...</i>		23.09%

Additional Statistics

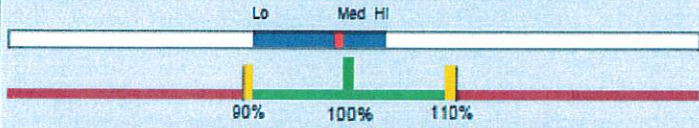
@19% @100%

<i>Mean Ratio.....</i>	13.85%	72.87%
<i>Weighted Mean Ratio.....</i>	13.61%	71.65%
<i>Time, Location Weighted Price Related Differential (PRD)</i>		101.70%

Sample Data

<i>Pre-Trim Sample Size.....</i>	2999
<i>Low Trims.....</i>	60
<i>High Trims.....</i>	3
<i>Post-Trim Sample Size.....</i>	2936
<i>Number of Assessments.....</i>	115011

City of St. Louis 's most recent Commercial Appraisal Study

State Tax Commission of Missouri		
Commercial	Appraisal Study (Final)	2021 Assessment
#115 - St. Louis City		
 State Tax Commission of Missouri 301 West High Street PO Box 146 Jefferson City, MO 65102-0146 Phone: (573) 751-2414 Fax: (573) 751-1341 Appraisal Study For many jurisdictions, the availability of sales is scarce. In such scenarios, parcels will be randomly appraised. Every parcel will have an equal chance to be selected in the random appraisal study. Sample Size The sample size drawn from the entire assessment roll is statistically large enough to give a 95% accuracy and qualifiable representation of the county. Initial Report of Field Appraisal. The document is an unofficial report and is only intended for the internal use of the State Tax Commission Ratio Department. The document is not intended for distribution outside of the State Tax Commission. 7/22/2022 http://www.stc.mo.gov/	The blue line represents the Confidence Interval, and the red dot is where the Median currently lies.  The 90 - 110% range in which a ratio must lie to be in compliance.	
	Decision Model Statistics @32% @100% Median Ratio 31.62% 98.82% The current median is between 90 - 110%, indicating that St. Louis City County is in compliance.	
	Coefficient of Dispersion (COD) 29.41% How tightly the data is dispersed. A COD below 35% is needed for accurate measurement.	
	95% Confidence Interval There is 95% statistical certainty the true median for the county lies between these values. Low Confidence Interval 29.11% 90.98% High Confidence Interval 32.87% 102.73%	
	The current median is between 90 - 110%, indicating that St. Louis City County is in compliance.	
	Additional Statistics @32% @100% Mean Ratio 34.30% 107.19% The average of all the ratios. Equal to the sum of all ratios divided by the number of ratios.	
	Weighted Mean Ratio 26.97% 84.27% Gives weight to the parcels' values. Equal to the sum of the assessments divided by the sum of the appraisals.	
	Price Related Differential 127.21% Ideally between 98% and 103%. The PRD for St. Louis City County is high - higher-valued parcels are being assessed less than lower-valued parcels.	
	Sample Data Number of Commercial Parcels 12792 The number of commercial parcels in St. Louis City County.	
	Number of Parcels Sampled 30 The number of parcels appraised for the ratio sample.	

RESOLUTION NUMBER 194
2026-2027 ASSESSMENT MAINTENANCE PLAN

WHEREAS, the Office of the Assessor of the City of St. Louis has completed its reassessment of all real and personal property located in the City of St. Louis as required by state statute and the State Tax Commission of Missouri; and

WHEREAS, section 137.115 R.S.Mo. Provides for the maintenance of updated assessments on an ongoing basis pursuant to an assessment and equalization maintenance plan adopted by the local assessor; and

WHEREAS, under and by the authority of section 137.115 R.S.Mo., the governing body of the City of St. Louis is required to approve such assessment and equalization maintenance plan for the maintenance of updated assessments; and

WHEREAS, the proposed maintenance plan for the City of St. Louis for the period of January 1, 2026, through December 31, 2027, Attachment A, has been prepared and is available for public inspection by the Office of the Clerk of the Board of Aldermen.

NOW THEREFORE BE IT RESOLVED by the Board of Aldermen of the City of St. Louis that the assessment and equalization maintenance plan prepared by the Assessor is hereby approved as required by law.

Introduced this 12th day of December, 2025 by:
The Honorable Anne Schweitzer, Alderwoman 1st Ward

Adopted this 12th day of December, 2026, as attested by:

Terry Kennedy
Clerk, Board of Aldermen

Megan Green
President, Board of Aldermen



Cara Spencer
MAYOR

**CITY OF SAINT LOUIS
OFFICE OF THE ASSESSOR**

Shawn T. Ordway
ASSESSOR

114-120 CITY HALL
ST. LOUIS, MO 63103

November 20, 2025

Honorable Cara Spencer, Mayor
Honorable Donna Baringer, Comptroller
Honorable Megan Green, President of the Board of Alderman
Members, Board of Estimate and Apportionment
City Hall – 1200 Market Street
St. Louis, MO 63103

Re: Assessment Maintenance Plan

Dear Members:

Enclosed for your approval, please find an Assessment Maintenance Plan of the City of St. Louis for January 1, 2026 through December 31, 2027.

Section 137.115 Missouri Revised Statutes requires each Assessor to prepare such a document for approval by the State Tax Commission of Missouri. This plan has been submitted to the State Tax Commission of Missouri and will also be submitted to the Board of Alderman for approval, as required by law. The Board of Alderman has until February 1, 2026 to approve the attached plan or to offer an alternate plan.

Respectfully submitted,

Shawn T. Ordway
Assessor

Approved: 12/17/25
BOARD OF ESTIMATE AND APPORTIONMENT

SECRETARY

Enclosure: 2026-2027 Assessment Maintenance Plan

Cc: Shannon Davis, Secretary, Board of Estimate and Apportionment

COMMISSIONERS
GARY ROMINE, CHAIRMAN
DEBBIE MCGINNIS, MEMBER
GREG RAZER, MEMBER



STATE TAX COMMISSION
OF MISSOURI
3705 MISSOURI BLVD., SUITE 100
POST OFFICE BOX 148
JEFFERSON CITY, MISSOURI 65102-0148
TELEPHONE: 878-751-2414
FAX: 878-751-1341
<http://stc.mo.gov>

STACEY JACOB
ADMINISTRATIVE SECRETARY
GREGORY K. ALLEBERRY
CHIEF COUNSEL

October 24, 2025

Dear Assessor,

State statutes require your assessment maintenance plan be submitted on or before January 1, 2026, to the State Tax Commission and to your county governing body. Additionally, §137.750, RSMo., requires compliance with the plan before state reimbursement funds may be released. We are requesting that you begin the planning process now to submit your plan prior to January 1, 2026 in order to expedite timely review and comment. The maintenance plan workbook is attached with this letter. The 2026-2027 Assessment Maintenance Plan is also available on our website at <https://stc.mo.gov>. Completed maintenance plans can be emailed to LocalAssistance@stc.mo.gov.

The following items are included in your plan:

1. Oath, Mission Statement, Objective Goal, Certification and Approval
2. Functions and Responsibilities
3. Charts and Reports
4. Forms to be Utilized
5. Phase Charts
6. Personnel Estimation Chart and Employment Schedule
7. Budget Approval Letters
8. Residential and Commercial Decision Models/Final Residential and Commercial Ratio Results

Completion of the basic statistical studies (sales, depreciation, land, and index/manual level) is of the utmost importance to accurately update your assessments in the next assessment cycle. In addition, based upon our staff's ongoing review of your assessment program, you should specifically address the following items during the cycle:

1. **Statistics**. You will need to ensure that the cost index/manual level, land, and depreciation studies are completed no later than the date specified in Items 5A-5C in your 2026-2027 Maintenance Plan. In addition, your plan must include sales ratio reports submitted on a bi-annual basis. This will help you recognize any market value issues that may exist and help guide you in a direction to deal with those issues. In addition, these studies will ensure that values are properly allocated between land and improvements.
2. **CAMA Software**. The Commission recommends that the county utilize CAMA software to value all subclasses of property for the 2027 assessment roll. The Commission also recommends the county utilize the most current version of the software available to calculate the 2027 assessment roll.
3. **Land Valuation**. The Commission recommends land values be analyzed and calibrated to the market, then reviewed for assessment consistency throughout the county.
4. **Parcel by Parcel Review**. The Commission recommends that the county ensures conducting a thorough parcel by parcel review of all property, including front and rear photographs of all structures for the 2027 Assessment Cycle and the review of all parcels to verify the accuracy of the data characteristics of property in the county. The goal is to verify the accuracy and consistency of data

characteristics, depreciation, and condition of all structures.

5. **Index / Manual Level.** The Commission recommends the county analyze the cost index or manual level to ensure replacement cost new is being obtained and adjusted accordingly to arrive at fair market value.
6. **Statistical Review.** The Commission recommends running stratifications by year built to identify specific ages of property that are out of compliance. Additional stratifications by neighborhood, school district, and assessed value may also be beneficial. The completion of a parcel-by parcel review will also be necessary to verify the accuracy of data characteristics. Once this is completed, analysis of the depreciation tables along with potential adjustments to depreciation may be needed to arrive at fair market value.
7. **Sales Collection.** The Commission encourages the county to make all efforts to collect/validate sales by sending sales letters to the buyer and sellers. The Commission also recommends the county search for additional resources to collect sales data. Once sales data has been collected it should be entered into the county sales program for analysis. The county also needs to have a plan in place to be able to produce Bi-Annual Sales Ratio Reports as outlined in their Maintenance Plan.
8. **Fair Market Value.** Continue to monitor the market and make necessary changes as needed. If recent sales ratios or additional studies indicate that the residential or commercial subclass ratios have decreased, it may be necessary to increase values for the 2027 assessment roll to arrive at fair market value. Counties that are out of compliance with State Tax Commission Ratio Studies acceptable parameters of 90-110%, will need to make necessary changes to achieve market value.

As always, our staff is available to provide any assistance. We look forward to working with you in our combined efforts to continue to improve Missouri's property tax system.

Sincerely,



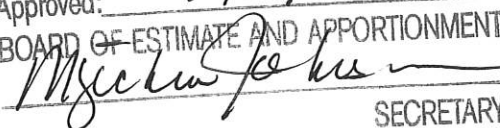
Gary Romine
Chairman



Debbi McGinnis
Commissioner



Greg Razer
Commissioner

Approved: 12/17/25
BOARD OF ESTIMATE AND APPORTIONMENT

SECRETARY



Cara Spencer
MAYOR

CITY OF SAINT LOUIS
OFFICE OF THE ASSESSOR

Shawn T. Ordway
ASSESSOR

114-120 CITY HALL
ST. LOUIS, MO 63103

November 20, 2025

Mr. Gary Romine, Chairman
Mr. Greg Razer, Commissioner
Ms. Debbie McGinnis, Commissioner
State Tax Commission of Missouri
3705 Missouri Boulevard, Suite 100
P. O. Box 146
Jefferson City, MO 65102-0146

Dear Commissioners:

In accordance with RSMo 137.115, the City of St. Louis Assessor hereby presents the following "Assessment Maintenance Plan" for the 2026 – 2027 cycle.

The Assessor's Office implementation of the Dynet CAMA system continues. The Personal Property system went live in January 2019 and the Real Estate system conversion occurred in January 2020. The conversion from our old mainframe system has been challenging; many efficiencies have resulted from the updated CAMA system as expected, however there is still work to be completed to utilize all of the functions of the advanced system.

The Assessor's Office also completed a full conversion to a new Digital Mapping System in 2020, replacing the existing paper/pencil/ink plats predating the 1950's. The upgraded mapping system by Schneider Geospatial LLC utilizes the ESRI Parcel Fabric methodology. As a part of the conversion to digital mapping, the Assessor's office successfully implemented an update to the parcel numbering system. The parcel number conversion was completed in 2021.

The Assessor's budget changes in FY 2026 include the following:

- Assessor's office now utilizes third party vendor for printing personal property declarations and reassessment notices; this printing is no longer completed in-house.
- Senior Tax Freeze Credit program has increased number of items mailed (renewal applications and approval/denial letters).
- Office upgrade – replacement of flooring/carpet/electric in one section

The statistical analysis for development of cost indexes, land values and depreciation are outlined in the Function and Responsibilities Section; the time frame for such analysis is demonstrated on the Phase Charts included in the Plan Budget Section. Similarly, a sequential layout of the various production projects (i.e. data entry, preliminary calculations, parcel field review and final estimated value review) is presented on the Phase Charts. Personnel and production requirements are set forth in the Charts and Reports section. These sections include the review of over 10,000 parcels affected by the May 16, 2025 tornado which completely destroyed many properties and damaged thousands of others.

New construction is identified through the City's permitting process and will be inspected from mid-October through February to determine what was complete as of the January 1st date each year. All real estate appraisers participate in reviewing parcels in their assigned areas for new construction improvements. Most new construction in the City of St. Louis is abated or involves incentives (tax credits, TIF, etc.) and tracking properties during all phases of these tax incentives until the time the new construction is recorded on the Assessment Roll requires substantial resources on the part of the Assessor's office. The new CAMA system has greatly enhanced our abilities to identify and maintain new construction and abated properties.

Personal property declarations are mailed at the beginning of January each year and are due back to the assessor by April 1st. The City currently utilizes information from JD Power/NADA and other price guides as supplied by the Missouri State Assessors Association for vehicle valuations. Pursuant to HB 199 passed in the 2025 Legislative Session, the City will utilize the automotive values from the publication selected by the State Tax Commission starting in 2027. The City utilizes Vehicle Identification Numbers (VINs) on all vehicles, and allows online renewals for personal property declarations. There were over 36,000 online returns in 2025.

The mapping function is completed in our Real Estate Records Section. Deeds and subdivision plats are received electronically on a daily basis from the Recorder. The deeds are processed by Customer Service Representatives who make changes and updates in the CAMA system. All map boundary changes are completed in the digital mapping system by GIS Specialists.

Pertinent Issues:

The Assessor's office faces a variety of challenges in maintaining the level and uniformity of assessments in this fully developed, urban jurisdiction, including the following:

- Data entry continues for some records from the transition to the ~~Dexnet~~ CAMA system. The Assessor's office was able to convert the bulk of Residential properties successfully during conversion, however the Assessor's office switched to Marshall & Swift Cost Service for Commercial properties and all 12,000 +/- commercial properties have to be manually entered to work in the new CAMA system. This process has been ongoing since the conversion in 2020.
- The inspection requirements required in a two-year time frame continue to stress our available human resources, especially the requirements regarding 15% inspections and the time frame they are to be performed. Alternative requirements that ensure proper inspections but in a more efficient manner during a 2-year assessment are warranted.
- Rehabilitation and improvements are not always identified by building permits. In a community with old housing stock, interior improvements can be difficult to identify from property to property.
- Obtaining reliable Certificates of Value (COV) continues to be an issue due to the following: 1) less than full disclosure by respondents, 2) construction loan information is often included with the purchase loan information, artificially inflating the actual value, 3) related party sales are not always disclosed as such, 4) purchasers are often unwilling to provide accurate information in reply to our follow-up inspection or letter, 5) commercial sales information can include non-real estate items such as business value, and 6) distressed sales are not always disclosed as such.
- The continued low level of state reimbursement coupled with challenging City budgets leaves the assessor's office in a consistently diminished position regarding the maintenance and upkeep of the entire assessment program.
- New programs have added to the City of St. Louis Assessor's office workload. This includes the Senior Tax Freeze Credit program, PACE loan program, providing information for GASB 77

reporting requirements regarding the efficacy of abated property programs, and the upkeep of the charges for the City's Sewer Lateral Insurance Program to track over 90,000 parcels.

- The City of St. Louis Assessor's office is the only assessor office in Missouri that has the requirement of acting as the County Clerk in the tax rate setting process. The City of St. Louis Assessor's office sends out, tracks and certifies assessment and tax information to the tax jurisdictions and is the office that certifies the tax rates to the MO State Auditor's office. The Assessor's office is also responsible for the tax bill (Ch. 137.520 RSMo). These functions are not shown anywhere in the work charts provided in the 2-year plan, but take considerable resources for about 45 days each year to complete these necessary duties.

Anticipated Changes and Improvements:

- We expect continued improvement and efficiencies to be realized through the Dexnet CAMA system.
- The office will continue to push for digital data management processes over paper processes where it will result in efficiencies. We are pushing online processes for personal property declarations and the scanning of records continues to replace paper copies where practicable and appropriate in consideration of records retention.
- The Assessor's office continues to provide access to real estate appraisal courses through the IAAO and/or courses approved by the Missouri Real Estate Appraisers Commission to assist in providing fundamental background for staff members.

Summary

The City of St. Louis Assessor's Office is committed to carrying out our mission and providing the best possible service to our citizens. The 2027 reassessment will be completed in an efficient, professional manner.

Thank you for your ongoing assistance and expert advice.

Sincerely,



Shawn T. Ordway
Assessor
City of St. Louis

2026-2027 Assessment Maintenance Plan

City of St. Louis

January 1, 2026 through December 31, 2027

PLAN LETTER

Page 2 - OATH, MISSION STATEMENT, OBJECTIVE, AND GOAL

Page 3 - APPROVALS

Page 4 - DEFINITIONS

Pages 5-9 - FUNCTIONS AND RESPONSIBILITIES

Page 10 - CHARTS AND REPORTS

Page 11 - FORMS TO BE UTILIZED

Page 12 - INSTRUCTIONS

Pages 12-16 - PHASE CHARTS AND EMPLOYEE SCHEDULE

YEAR 1 - APPROVAL LETTER AND BUDGET

YEAR 2 - APPROVAL LETTER AND BUDGET

RESIDENTIAL DECISION MODEL

COMMERCIAL DECISION MODEL

RESIDENTIAL FINAL STUDY

COMMERCIAL FINAL STUDY

2026-2027 Assessment Maintenance Plan

I, Shawn Ordway, the duly elected City of St. Louis Assessor, submit the following assessment maintenance plan for the 2026-2027 assessment maintenance cycle. This plan contains the framework and all of the necessary elements to allow me to carry out my official duties as required by the Missouri Constitution and laws of the State of Missouri.

Assessor Oath

Every Assessor shall take an oath or affirmation to support the Constitution of the United States and of this state, and to demean himself faithfully in office and to assess all of the real and tangible personal property in the county in which he assesses at what he believes to be the actual cash value. He shall endorse this oath on his certificate of election or appointment before entering upon the duties of his office. Section 53.030, RSMo.

Mission Statement

The City of St. Louis Assessor and State Tax Commission shall strive to assess all property in a fair and uniform manner; shall strive to discover, list, and assess all taxable property within the county; shall faithfully and impartially execute this assessment maintenance plan; shall develop assessments based on current market value as of the date of appraisal; shall promptly and efficiently respond to questions, complaints, and needs of taxpayers and assessment officers; and shall uphold the Missouri Constitution and statutes of the State of Missouri.

Objective

The objective of the Maintenance Plan is to outline how the Assessor is going to maintain assessments for both real and personal property. The Assessor is required to annually assess all personal property and assess all real property as of January first of each odd year and complete the duties as outlined on pages 3, 4, 5, etc. of this plan.

Goal

The goal of the Assessor is to fulfill the legal responsibilities of the Office of the Assessor as outlined in Article X of the Missouri Constitution, and Chapters 53, 137, and 138, RSMo.

2026-2027 Assessment Maintenance Plan

Agreement and Approval

The parties to this plan, the County Assessor, the County Governing body, and the State Tax Commission, agree to its specific terms as well as these general obligations:

The Assessor will assess all taxable property in the county uniformly and at the statutorily required percentage of market value for the respective property. The actions of the Assessor and staff will comply with the requirements found in Article X, Section 3 of the Missouri Constitution, Chapters 53, 137, 138, RSMo, and any other pertinent chapters of the Revised Statutes of Missouri.

The County will provide office facilities and the budgetary support, as set out in this agreement, to allow the Assessor and staff to carry out the terms of this agreement and the duties of the Assessor's Office.

The State Tax Commission will provide technical assistance, including regular visits by the field representative, educational training, guidelines, and other resources to aid the assessor in the execution of this plan. Further, in consideration for the Assessor supplying assessment services in compliance with the terms and obligations of this plan, the state will provide cost-share reimbursement funds to the extent specified in Section 137.750, RSMo. **Failure to comply with this maintenance plan may result in cost-share reimbursement funds being withheld.**

It is hereby affirmed by the County, that an Assessment Fund has been established, and that the general revenue funds required of this plan will be deposited into the Assessment Fund.

The undersigned approve and submit this plan.

City of St. Louis , Missouri

State Tax Commission of Missouri

 County Assessor	11/20/2025 Date	 STC Chairman	 Date
Not applicable Presiding Commissioner	 Date	 STC Commissioner	 Date
Not applicable County Commissioner	 Date	 STC Commissioner	 Date
Not applicable County Commissioner	 Date		

*Insert "Page 3 Signed" by
County Commissioners and
Assessor*

*Insert "Page 3 Signed" by
County Commissioners,
Assessor and STC
Commissioners*

Definitions

As used in this agreement the following words shall have this meaning attributed to them in this subsection:

1. The word "County" means City of St. Louis , Missouri.
2. The word "Commission" means the State Tax Commission of Missouri.
3. The words "Market Value" means the most probable price in terms of money which a property will bring if exposed for sale on the open market for a reasonable length of time, providing there is a knowledgeable buyer and seller both aware of the uses to which a property is adapted and for which it is capable of being used. Used synonymously with True Value in Money and actual cash value.
4. For land used for agricultural purposes, the words "Market Value" or "True Value in Money" shall mean the value the land has for agricultural and horticultural use, which is based upon the land's productive capability as set out in Sections 137.017 - 137.021, RSMo.
5. The words "Project," "Plan," or "Agreement" shall mean the assessment maintenance plan.
6. The words "Ownership Maps" or "Mapping" means all ownership maps and related records which are prepared or compiled by the County under the guidelines of the original mapping contract or a more current mapping/GIS project.
7. The words "Replacement Cost New (RCN)" means the cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as the improvement in question, without necessarily reproducing exactly any particular characteristic of the property.
8. The word "Depreciation" means the loss in value of an object, relative to its replacement cost new, whether the loss of value is caused by physical deterioration, economic obsolescence, or functional obsolescence.
9. The words "Physical Deterioration" means the loss of value caused by wear and tear.
10. The words "Economic Obsolescence" means the loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property.
11. The words "Functional Obsolescence" means the loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.
12. The words "Submitted to Commission" for reports or PRC cards means mailing paper copies or emailing digital PDF or TIF files to localassistance@stc.mo.gov
13. The words "Index Study" are synonymous with "Manual Level Study."
14. The words 'Sales Ratio Report' means the current year's (2025) sales ratio data and the two previous years sales ratio data, ran separately; and three years combined for all four reports to be submitted to the State Tax Commission by the deadlines on Page 6, Number 7. This is a bi-annual report prepared and submitted by the assessor.

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility		Job Title and Comments
1.	Public information and public relations - ongoing.	Assessor and/or Staff
2.	Update all property transfers on the mylars/digitized maps, property record cards, work index cards, final alpha cards, and/or other related forms. Complete on a quarterly or monthly basis. Ownership data will be maintained to within <u>1</u> months.	Customer Svc Reps (3.5); GIS Mappers (2)
3.	Sales information. Obtain, verify, and log sales information from all sale letters. Copy corresponding PRC and file with the returned sale letter. Other sources may include certificates of value, real estate agents, appraisers, banks and savings & loans, etc. All sales information will be available for review and use by the Commission.	Program Specialist (1); Information Systems Coordinator (1); Govt Services Analyst (1); Customer Service Rep II (1); Real Property Appraisers (16); Real Property Supervisors (4)
4.	Building Costs. Obtain and verify current building costs. The new construction log will be utilized to identify and locate new construction samples.	Appraisers (10); Supervisors (2); Manager (1); Assessor
5.	Conduct sales analysis of all available sales. Studies will be conducted to determine the base rates for building costs, land values, and rates of depreciation-both physical and obsolescence.	Real Property Appraisers (16); Supervisors (4); Managers (2); Govt Services Analyst (1); Comments: Appraisers gather data; Supervisors and Managers conduct studies with assistance of Govt Svcs Analyst
A)	Building Cost Index for 2027. An index study/manual level study will be completed and submitted to the Commission by 8 - 30 - 2026 for their review and approval. The study will include PRC copies of all index samples.	Apprsrs(16); Sprvsrs (4); Mgrs (2); Assessor; Gov't Svcs Analyst (1). Comments: Appraisers/Supervisors gather data; Govt Svcs Analyst processes results; Managers/Assessor finalize Index.
B)	Depreciation studies will be completed and submitted to the Commission by 8 - 30 - 2026 for review and comment. In addition, studies will be conducted by neighborhood or other strata to identify obsolescence.	Managers (2); Assessor; Gov't Svcs Analyst (1) Comments: Depreciation table from Cost Manual is utilized. Obsolescence factors are reviewed for accuracy by neighborhood.

Real Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility	Job Title and Comments
C) Land value studies will be conducted by neighborhood and land rates will be established which, when properly applied, result in a fair and reasonable land value for parcels assessed at market value. These studies will be submitted to the Commission for review and comment by <u>8</u> - <u>30</u> - 2026	Managers (2); Supervisors (4); Gov't Svcs Analyst (1) Comments: Land values reviewed as have been developed for each neighborhood through sales, market extraction, and/or allocation methods.
6. Complete interim untrended index study or preliminary manual level study, based on additional average quality, new construction, to be completed and submitted to the Commission by October 1, 2027.	Manager (1); Supervisors (2); Gov't Svcs Analyst (1)
7. <u>Sales Ratio Reports</u> to be submitted to the State Tax Commission, as defined on Page 4, Number 14. Will be conducted by neighborhood or other strata. The object being to determine the relative level of assessment between the county's appraised value and the sale price of the sold property. Complete on a bi-annual basis and generate summary by neighborhood or strata, listing the number of sales, the low, high, mean, median and weighted mean ratios, C.O.D., P.R.D., and the time-frame of the sales used within the study. Reports are to be submitted to the Commission by March 1st and September 1st of each year.	Gov't Svcs Analyst (1); Manager (1); Information Svcs Coordinator (1)
8. Recalculate all proposed 2027 land values and improvement costs, up to replacement cost new prior to conducting field review, to be completed by <u>8</u> / <u>30</u> / 2026	Managers (2); Supervisors (4); Gov't Svcs Analyst (1); Appraisers (16)
If your county's 2025 residential sales study or the county's most recent commercial appraisal study were out of compliance (having a median ratio below 90% of market value), the county shall follow steps 9A-9H to achieve market value while complying with the requirements of Section 137.115, RSMo, and Article X of the Missouri Constitution. Guidance for complying with Section 137.115, RSMo, may be found in Chapter 2 of the Assessors' Manual.	
9. Conduct final field review.	Appraisers (16); Supervisors (4); Managers (2)
A) Inspect recently sold properties to establish bench marks. Update neighborhood sales analysis. Based on the updated neighborhood sales analysis, corrective actions will be outlined and implemented to ensure final 2027 values will reflect local market conditions. This would include adjusting index/manual level, neighborhood factors, special units, condition adjustments, site improvement values, etc.	Appraisers (16); Supervisors (4); Managers (2); Gov't Svcs Analyst (1)

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
B) Review, data collect, and photograph all new improvements and additions.	Appraisers (16); Supervisors (4)
C) Review changes resulting from mapping splits or combinations.	Appraisers (16); Supervisors (4)
D) Verify accuracy of all physical data, quality grades of improvements, and subclassification of land and improvements. Property records will be updated to reflect changes or to correct errors. Take new photographs if none exists, or the improvement's condition has substantially changed.	Appraisers (16); Supervisors (4); Customer Svc Rep II (1); Customer Svc Rep I (.5)
E) Review land value and apply adjustments as needed.	Appraisers (16); Supervisors (4); Customer Svc Rep II (1); Customer Svc Rep I (.5); Gov't Svcs Analyst (1)
F) Assign depreciation to improvements. Depreciation will be assigned to reflect the physical condition and obsolescence applied (whether economic or functional) as needed, to ensure the final value reflects current local market conditions. Notes will be listed on the PRC to explain any adjustments.	Appraisers (16); Customer Svc Rep II (1); Customer Svc Rep I (.5); Gov't Svcs Analyst (1)
G) Adjust agricultural land grades where required, changing the agricultural maps and property record cards accordingly.	Assessor; Manager (1); Appraiser (1) Comment: There are a total of 20 taxable Agriculture classification parcels in the City of St. Louis
H) Update review date on property record card.	Appraisers (16); Customer Svc Rep II (1); Customer Svc Rep I (.5)
10. Complete final calculations following field review, data entry, and finalize your estimate of market value.	Appraisers (16); Supervisors (4); Customer Svc Rep II (1); Customer Svc Rep I (.5)
11. Income. Obtain and verify income and expense information for commercial property. Review records for 2024, 2025, and 2026.	Manager (1); Supervisors (2); Appraisers (6); Assessor
12. Develop appropriate capitalization rates for income producing properties and calculate their values by the income approach.	Manager (1); Supervisors (2); Appraisers (6); Assessor
13. Prepare notices to taxpayers for increases in value, by June 15th annually.	Assessor and Staff

Real Property**FUNCTIONS AND RESPONSIBILITIES**

Responsibility	Job Title and Comments
14. Conduct informal meetings with taxpayers, completed by July 1st annually.	Appraisers (16); Supervisors (4); Managers (2)
15. Prepare for and defend values at board of equalization annually.	Appraisers (16); Supervisors (4); Managers (2)
16. Complete the real property assessment roll by July 1st annually, Section 137.245, RSMo.	Assessor; Managers (2); Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
17. Submit electronic copy of assessment roll to the Commission for parcel count by July 1st annually.	Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
18. Submit electronic file of appraisal/building data to Commission for ratio study by August 1st of odd numbered years.	Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
19. Provide electronic file of previous two years sales to Commission for ratio study April 15th of even numbered year.	Gov't Svcs Analyst (1); Info Svcs Coordinator (1)
20. If the county is under an Equalization Order by the State Tax Commission, the order shall be part of the City of St. Louis Maintenance Plan.	Not applicable
21. Submit completed electronic file of Yearly Totals for Mapping Transactions, Sales Letters, Livestock Values, Informal Hearings and BOE Totals, and Personal Property Totals to the State Tax Commission for January - July by September 1st and August - December by April 15th annually.	Assessor; Managers (4); Gov't Svcs Analyst (1); Info Svcs Coordinator (1)

Personal Property

FUNCTIONS AND RESPONSIBILITIES

Responsibility	Job Title and Comments
1. Submit County Personal Property and Business Personal Property Assessment List for the following year to the State Tax Commission by November 20th annually for approval.	Manager (1)
2. Mail State Tax Commission approved personal property assessment forms by February 1st annually.	Manager (1); Staff, IT Dept, Devnet, Print/Mail vendor
3. Process railroad and utility returns for appraisal of locally assessed property by April 20th annually.	Abatement & Exemption analyst (1); Personal Property Supervisor (1); Assessor
4. Process State Tax Commission approved personal property assessment forms.	Customer Svc Reps (11); PP Appraisers (7); PP Supervisors (2); Manager (1)
5. Prepare second notice to taxpayers whose assessment list has not been received by April 1st annually. Track and log late lists, penalties, and waivers.	Not applicable in City of St. Louis. See RSMo 137.495; lists are due on 4/1 of each year. Penalties are employed per RSMo 137.505.
6. Complete the personal property assessment roll by July 1st annually, Section 137.245, RSMo.	Customer Svc Reps (11); PP Appraisers (7); PP Supervisors (2); Manager (1)

Charts and Reports

City of St. Louis intends to incorporate the following forms into the plan. All applicable forms should be available for review upon request by the State Tax Commission.

		Date Available
A.	Parcel Count. All parcels, both taxable and exempt, including manufactured homes on leased land, REC's, CATV's, and other unmapped parcels where applicable.	Assessment Roll is to be submitted to the State Tax Commission by July 1st annually, Section 137.245, RSMo
B.	Approved budget through December 31, 2027.	To be submitted upon being approved or no later than Feb. 28, 2027
C.	Phase charts through December 31, 2027.	December 31, 2025
D.	Personnel Estimation Chart through December 31, 2027.	December 31, 2025
E.	Employment Schedule through December 31, 2027.	December 31, 2025
F.	Organization Chart to show overall responsibility and accountability.	December 31, 2025
G.	Duties and responsibilities itemized for each personnel position.	December 31, 2025
I.	Abated property report. To be submitted by November 1, 2027.	November 1, 2027
J.	Annual Computer Inventory. A summary of disk usage by system users, and anticipated maintenance costs expected for the year. To be submitted by March 31st annually.	March 31st Annually

It is recommended a training outline for all personnel and a detailed field manual for data collectors be maintained in the assessor's office.

Additional Comments

The following comments relate to the Phase Charts for 2026 and 2027: It is noted that the phase charts do not include employee counts for human resource intensive processes, including State Tax Commission hearings, RR/Utility property, Management Information Systems, and Administrative functions (payroll, supplies, procurement, etc.). The Phase Charts also do not reflect that twice the number of employees are needed for public traffic during April-June of 2027 after reassessment notices are mailed, and also during November and December of each year after tax bills are mailed.

FORMS TO BE UTILIZED

City of St. Louis intends to incorporate the following forms into the plan. All applicable forms should be available for review upon request by the State Tax Commission.

		Date Available
A.	Sales Questionnaire/Letter for mailing	December 31, 2025
B.	Income and Expense Forms	December 31, 2025
C.	Assessment Change Notice	December 31, 2025
D.	Informal Hearing Forms	December 31, 2025
E.	Board of Equalization Forms	December 31, 2025
F.	Split Tax Statement Forms	December 31, 2025
G.	Statistical Analysis Forms/Reports	December 31, 2025
H.	Data Verification Forms/Letters for New Construction	December 31, 2025
I.	New Construction Log	December 31, 2025
J.	Project Control Log to track different phases by map sheet	December 31, 2025
K.	Map Count Log to track parcel counts by Map Sheet	December 31, 2025
L.	Real Estate and Personal Property Assessment Roll	December 31, 2025
M.	Individual and Business Personal Property Lists	December 31, 2025
N.	Second Notice for Non-Returned Assessment Lists	December 31, 2025
COUNTY MAY LIST ADDITIONAL FORMS UTILIZED (OPTIONAL)		
O.		
P.		
Q.		
R.		
S.		
T.		
U.		
V.		
W.		
X.		
Y.		
Z.		

PERSONAL PROPERTY	AVAILABILITY
7-1. Personal Property Return Receipt Form A-48 (ML 6/02)	12/31/2025
7-2. Personal Property Maintenance Form Form A-56-ML-72	12/31/2025
7-3. Batch Control Slip A-47-ML75	12/31/2025
7-4. New Taxpayer Information Form 180-87 (Rev. 11/02)	12/31/2025
7-5. Telephone Conversation 180-A-53 (ML92)	12/31/2025
7-6. Personal Property Worksheet A-32 (Rev. 9/95)	12/31/2025
7-7. Personal Property Transaction 180-Form (ML97)	12/31/2025
7-8. Return Request Form 180-103 (ML94)	12/31/2025
7-9. Individual Personal Property Tax Return (Front)	12/31/2025
7-10. Individual Personal Property Tax Return (Back)	12/31/2025
7-11. Corporate Personal Property Tax Return (Front)	12/31/2025
7-12. Corporate Personal Property Tax Return (Page 2)	12/31/2025
7-13. Corporate Personal Property Tax Return (Page 3)	12/31/2025
7-14. Corporate Personal Property Tax Return (Page 4)	12/31/2025
7-15. Corporate Personal Property Tax Return (Page 5)	12/31/2025
7-16. Corporate Personal Property Tax Return Instructions (Front)	12/31/2025
7-17. Corporate Personal Property Tax Return Instructions (Back)	12/31/2025
7-18. Personal Property Appeal Form	12/31/2025
7-19. Board of Equalization Notice	12/31/2025
7-20. Board of Equalization Hearing/Waiver Form	12/31/2025
7-21. Board of Equalization Attendance Waiver	12/31/2025
7-22. On-Site Survey Report 180-A-51 (Rev. 10/07)	12/31/2025
7-23. Field Worksheet	12/31/2025
7-24. Computer Generated Personal Property Tax Waiver PPTW 9/97	12/31/2025
7-25. Name/Address Change Form	12/31/2025
7-26. Non-Filer Insert	12/31/2025
7-27. Notice of Assessment Change	12/31/2025

EXEMPTION - REAL ESTATE	AVAILABILITY
2-1. Notice of Need to Apply for Exemption	12/31/2025
2-2. List of Required Documentation for Exemption: Real Property	12/31/2025
2-3. List of Required Documentation for Exemption: Real Property	12/31/2025
2-4. Application for Real Property Exemption	12/31/2025
2-5. Report From Application for Exemption (RP) Assessor	12/31/2025
2-6. Letter Granting Real Estate Tax Exemption	12/31/2025
2-7. Partial Exemption/Taxation Letter	12/31/2025
2-8. Letter Denying Real Estate Exemption	12/31/2025
2-9. List of Required Documentation for Exemption: Personal Property	12/31/2025
2-10. List of Required Documentation for Exemption: Personal Property	12/31/2025
2-11. Application for Personal Property Exemption	12/31/2025
2-12. Report From Application for Exemption (PP)	12/31/2025
2-13. Letter Granting Personal Property Exemption	12/31/2025
2-14. Letter Denying Personal Property Exemption	12/31/2025
2-15. Letter of Inquiry - Personal Property	12/31/2025
2-16. Letter of Inquiry - Real Property	12/31/2025
2-17. Letter of Inquiry Current Exempt Usage	12/31/2025
2-18. Letter of Inquiry - Current Usage in Question	12/31/2025
2-19. Letter of Inquiry - Current Usage in Question	12/31/2025
2-20. Notification of Exemption Cancellation - Real Estate	12/31/2025
2-21. Notification of Lateral Sewer Delinquency on Exempt Property	12/31/2025
2-22. Letter to Comptroller	12/31/2025

REDEVELOPMENT	AVAILABILITY
3-1. Letter Granting Tax Abatement Pursuant to 99.700 RSMO	12/31/2025
3-2. Letter Granting Tax Abatement Pursuant to 353.110 to 353-170 RSMO	12/31/2025
3-3. Letter Granting Tax Abatement Pursuant to 135.200 RSMO	12/31/2025
3-4. Letter Granting Tax Abatement Pursuant to 353.100 - 170 RSMO for Five Years	12/31/2025

REAL ESTATE RESIDENTIAL	AVAILABILITY
4-1. Property Record Card (PRC)	12/31/2025
4-3. Sales Analysis Report	12/31/2025
4-4. Residential Parcel Appraised Value Report	12/31/2025
4-5. Residential Sales Letter	12/31/2025
4-6. Residential Sales Questionnaire - (Front)	12/31/2025
4-7. Residential Sales Questionnaire - (Rear)	12/31/2025
4-8. Residential Quarterly Sales Ratio Report	12/31/2025
4-9. Residential Building Permit Report	12/31/2025
4-10. New Construction Log	12/31/2025

REAL ESTATE - COMMERCIAL	AVAILABILITY
5-1. Property Record Card (PRC)	12/31/2025
5-3. Cover Letter for Commercial (C.O.V.) Questionnaire	12/31/2025
5-4. (C.O.V.) Questionnaire	12/31/2025
5-5. Billboard Data Sheet	12/31/2025
5-6. Commercial/Industrial Rental Survey/Questionnaire	12/31/2025
5-7. Certificate of Value Commercial Sales Report	12/31/2025

BOARD OF EQUALIZATION	AVAILABILITY
6-1. Instructions	12/31/2025
6-2. Waiver	12/31/2025
6-3. Appeal	12/31/2025
6-4. Supplementary Data Sheet	12/31/2025
6-5. Appointment Letter	12/31/2025
6-6. Commerical Data Sheet	12/31/2025
6-7. Commercial Data Sheet	12/31/2025
6-8. Residential Data Sheet	12/31/2025
6-9. Hearing Summary Sheet	12/31/2025
6-10. Decision Letter	12/31/2025

REAL ESTATE RECORDS FORMS	AVAILABILITY
1-2. Document Request - Recorder of Deeds	12/31/2025
1-3. Change of Mailing Address Request	12/31/2025
1-4. Property Subdivision Approval Letter	12/31/2025
1-5. Property Subdivision Disapproval Letter	12/31/2025
1-6. MO Minimum Standards for Property Boundary	12/31/2025
Surveys Compliance Checklist	12/31/2025
1-7. Abstract Conveyance Form	12/31/2025
1-8. Abstract Report Form	12/31/2025
1-9. Certificate of Value Form	12/31/2025
1-10. Assessor's Change Form	12/31/2025
1-11. Supplement to Assessor's Change Form	12/31/2025
1-12. Registered Real Property Agent Request	12/31/2025
1-13. Change of Assessment Notice (Front)	12/31/2025
1-14. Change of Assessment Notice (Rear)	12/31/2025
1-15. Assessment Change Notice - Informal Hearing	12/31/2025
1-16. Deposit Slip	12/31/2025
1-17. Individual Account Ledger	12/31/2025
1-18. Monthly Reconciliation Data Form of	12/31/2025
Money's Collected & Deposit	12/31/2025
1-19. Monthly Reconciliation of Receipt Book	12/31/2025
1-20. Statement of Assessed/Appraised Value (Real Proper	12/31/2025
1-21. Abstract Weekly Average Report	12/31/2025
1-22. C.O.V. Annual Total Report	12/31/2025
1-23. C.O.V. Quarterly Report	12/31/2025
1-24. S.T.C. Annual Abstract Report	12/31/2025
1-25. Quarterly Abstract Report	12/31/2025
1-26. Monthly Abstract Report	12/31/2025
1-27. Annual Abstract Report	12/31/2025
1-28. Street Vacation Survey Letter	12/31/2025
1-29. Receipt Coding Form	12/31/2025

Definitions and Instructions - Page 12 - Page 15

1. The Phase Charts on Page 12 and Page 14 break down the monthly work schedule for each item to be completed by the Assessor's Office. Page 12 is for the even year. Page 14 is for the odd year.
2. Page 13 and Page 15 provides the number of employees estimated to complete each project per month and the average number of employees in the Assessor's Office.
3. There are 52 weeks in a calendar year. The Phase Chart is based on 48 weeks, allowing 4 weeks of vacation, medical leave, and holidays.
4. Administration - Is the list of the Assessor's Office work.
5. Number of Parcels - An estimation of the amount of parcels estimated for the tasks.
6. Standard Level of Production - Number of items that can be done by one worker in one day. This is a required field to be complete for the following phases: Change Notices, Public Traffic, Processing Transfers, Map/GIS, Sales Letters, Sales Data Entry, New System Data Entry RP (if applicable), New Const Field Review, New Const Data Entry/Cal, New Const Office Review, Preliminary Calculations, Final Field Review, Final Data Entry/Cal., Final Office Review, PP Prepare/Mail, PP 2nd Notices, Process PP Lists, PP Data Entry, Informal Hearings, and BOE Hearings.
7. RP is the abbreviation for Real Property.
8. PP is the abbreviation for Personal Property.
9. Const. is the abbreviation for Construction.
10. Cal. is the abbreviation for Calculation.
11. Each box represents 1 week or 5 working days.
12. Enter x or X in each box for the week the work will be completed.
13. Upon entering the Number of Parcels, the Standard Level of Production, and x or X, the form will auto calculate and auto populate the corresponding week box for the work task on Page 13 and Page 15 respectively.

Revised:

Phase Chart Year: 2026

Phase Chart 2026

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X	X	X	X	X	X	X	X	X	X	X	X
Change Notices	7,500	20,000				X	X							X
Assmt Roll						X		X						X
Email Assmt Roll to STC								X						
Abated Prop			X	X	X	X	X	X	X	X	X	X	X	X
Computer Inv				X										
Public Traffic	110,000	40	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	16,500	15	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	700	3	X	X	X	X	X	X	X	X	X	X	X	X
Sales Letters	4,250	10	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	4,250	25	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews				X	X	X	X	X	X	X	X	X	X	X
Sales to STC Res Ratio						X								
Sales Ratios		X	X						X	X	X			
Index/Man Lvl						X				X	X			
Land Analysis										X	X			
Building/Deprec Study										X	X			
New System Data Entry RP	15,000	15		X	X	X	X	X	X	X	X	X	X	X
New Const Field Review	12,500	10	X	X	X							X	X	X
New Const Data Entry/Cal.	12,500	30	X	X	X							X	X	X
New Const Office Review	12,500	100	X	X	X							X	X	X
Preliminary Calculations	135,500	20,000				X								
Final Field Review	25,000	35											X	X
Final Data Entry/Cal.	25,000	100											X	X
Final Office Review	56,000	100											X	X
PP Prepare/Mail	110,000	20,000	X	X	X									
PP 2nd Notices	n/a	n/a												
Process PP Lists	120,000	60		X	X	X	X	X	X	X	X	X	X	X
PP Data Entry	120,000	100	X	X	X	X	X	X	X	X	X	X	X	X
Informal Hearings	200	15						X	X	X	X	X	X	X
BOE Hearings	300	4												
STC Hearings			X	X	X	X	X	X	X	X	X	X	X	X
PP Additions/Changes	15,000	40							X	X	X	X	X	X
Bus. PP Inspections	1,500	10							X	X	X	X	X	X
Real Estate Survey	15,000	15	X	X	X	X	X	X	X	X	X	X	X	X

Phase Chart 2026

Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices				0.03	0.03							
Public Traffic	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46
Processing Transfers	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Map/GIS Updates	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17
Sales Letters	2.66	2.66	2.66	2.66					2.66	2.66	2.66	2.66
Sales Data Entry	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71
New System Data Entry RP		4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76	4.76
New Const Field Rev	17.86									17.86	17.86	17.86
New Const Data Entry/Cal.	5.95									5.95	5.95	5.95
New Const Office Review	2.08										2.08	2.08
Preliminary Calculations				0.68								
Final Field Review											17.86	17.86
Final Data Entry/Cal.											6.25	6.25
Final Office Review											14.00	14.00
PP Prepare/Mail	0.28											
PP 2nd Notices												
PP Process Lists		20.00	20.00	20.00	20.00	20.00						
PP Data Entry	10.00	10.00	10.00	10.00	10.00	10.00						
Informal Hearings					0.44	0.44						
BOE Hearings							2.14	2.14				
PP Additions/Changes							3.13	3.13	3.13	3.13	3.13	3.13
Bus. PP Inspections							1.58	1.58	1.58	1.58	1.58	
Real Estate Survey	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
Total	64.44	63.03	63.03	63.74	60.84	60.81	37.22	37.22	37.74	61.55	101.74	100.16

Average Number of Employees: 62.63

Revised: _____

Phase Chart Year: 2027

Phase Chart 2027

Administration	Number of Parcels per Tasks	Standard Level of Production per Day	January	February	March	April	May	June	July	August	September	October	November	December
Plan & Budget			X	X	X	X	X	X	X	X	X	X	X	X
Change Notices	100,000	20,000				X	X							X
Assmt Roll				X		X				X				
Email Assmt Roll to STC								X						
Abated Prop			X	X	X	X	X	X	X	X	X	X	X	X
Computer Inv				X										
Public Traffic	110,000	40	X	X	X	X	X	X	X	X	X	X	X	X
Processing Transfers	16,500	15	X	X	X	X	X	X	X	X	X	X	X	X
Map/GIS Updates	700	3	X	X	X	X	X	X	X	X	X	X	X	X
Sales Letters	4,000	10	X	X	X	X	X	X	X	X	X	X	X	X
Sales Data Entry	1,500	25	X	X	X	X	X	X	X	X	X	X	X	X
Sales Field Reviews														
Sales to STC Res Ratio														
Sales Ratios			X											
Index/Man Lvl						X			X		X			
Land Analysis														
Building/Deprec Study														
New System Data Entry RP	15,000	15	X	X	X	X	X	X	X	X	X	X	X	X
New Const Field Review	3,500	10	X	X								X	X	X
New Const Data Entry/Cal.	3,500	30	X	X								X	X	X
New Const Office Review	3,500	100	X	X									X	X
Preliminary Calculations	135,500	20,000			X								X	X
Final Field Review	30,000	25	X	X	X	X	X							
Final Data Entry/Cal.	30,000	100	X	X	X	X	X							
Final Office Review	100,000	100	X	X	X	X	X							
PP Prepare/Mail	110,000	20,000	X	X										
PP 2nd Notices	n/a	n/a												
Process PP Lists	120,000	60		X	X	X	X	X	X	X				
PP Data Entry	120,000	100	X	X	X	X	X	X	X	X				
Informal Hearings	500	15						X	X	X				
BOE Hearings	1,000	4						X	X	X				
STC Hearings			X	X	X	X	X							
PP Additions/Changes	15,000	40				X	X				X	X	X	X
Bus. PP Inspections	1,500	10									X	X	X	X
Real Estate Survey	15,000	15												
			X	X	X	X	X	X	X	X	X	X	X	X

Phase Chart 2027

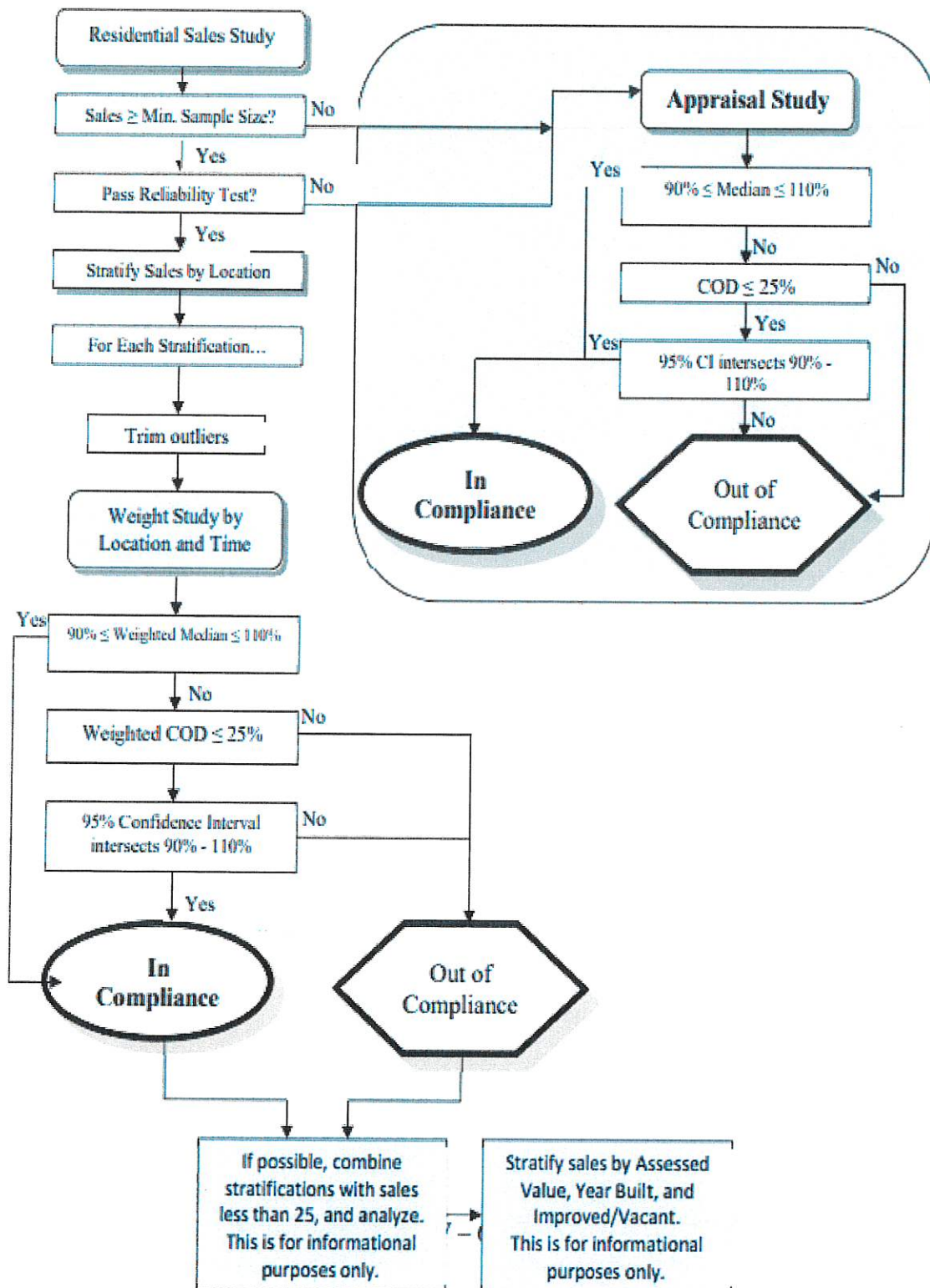
Administration	January	February	March	April	May	June	July	August	September	October	November	December
Change Notices				0.25	0.25							
Public Traffic	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46
Processing Transfers	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Map/GIS Updates	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17	1.17
Sales Letters	2.50	2.50	2.50	2.50					2.50	2.50	2.50	2.50
Sales Data Entry	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
New System Data Entry RP	5.88	5.88	5.88	5.88	5.88				5.88	5.88	5.88	5.88
New Const Field Rev	5.00									5.00	5.00	5.00
New Const Data Entry/Cal.	1.67									1.67	1.67	1.67
New Const Office Review	0.58									0.58	0.58	0.58
Preliminary Calculations			0.68									
Final Field Review	17.14	17.14	17.14	17.14								
Final Data Entry/Cal.	4.29	4.29	4.29	4.29								
Final Office Review	14.29	14.29	14.29	14.29								
PP Prepare/Mail	0.28											
PP 2nd Notices												
PP Process Lists		20.00	20.00	20.00	20.00	20.00						
PP Data Entry	10.00	10.00	10.00	10.00	10.00	10.00						
Informal Hearings					0.95	0.95						
BOE Hearings							7.14	7.14				
PP Additions/Changes							3.13	3.13	3.13	3.13	3.13	3.13
Bus. PP Inspections							1.58	1.58	1.58	1.58	1.58	
Real Estate Survey	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69	7.69
Total	86.78	99.25	99.93	99.50	62.23	56.10	37.00	37.00	38.24	44.91	45.49	43.91

Average Number of Employees: 62.53

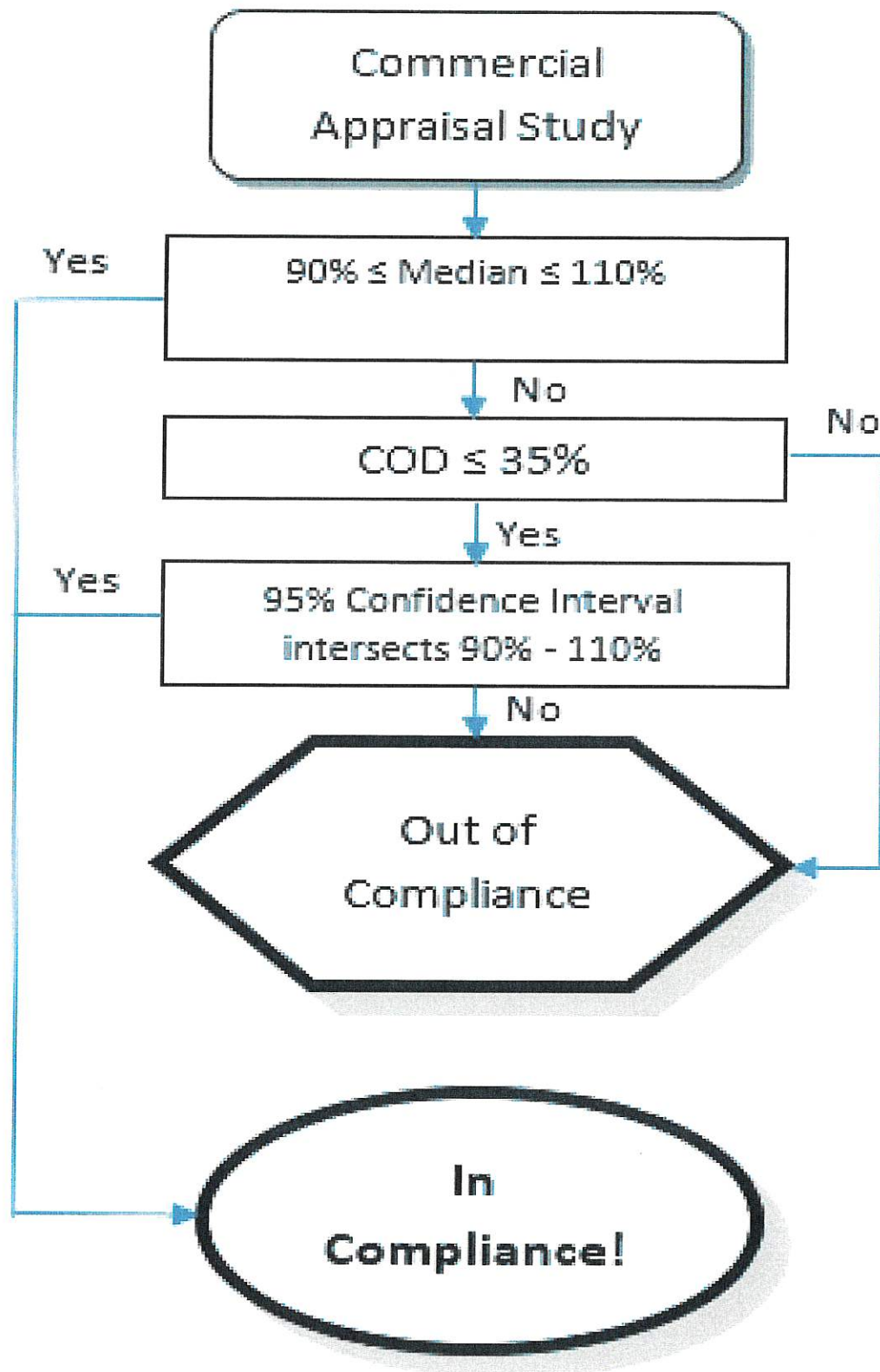
Employee Schedule

# of Emp	Job Description	2026												2027											
		January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December
1	Assessor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Deputy Assessor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Real Property Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
4	Real Property Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
17	Real Property Appraiser	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Abatement & Exemption Analyst	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Information Services Coordinator	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Administrative/Executive Secretary	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Government Services Analyst	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Personal Property Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Personal Property Supervisors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
8	Personal Property Appraisers	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
11	Personal Property Customer Svc Rep I	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	GIS Specialists/Graphic Designer (Mapper)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Records/Mapping Manager	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Records/Mapping Supervisor	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
2	Records/Mapping Customer Svc Rep I	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Records/Mapping Program Specialist	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
1	Customer Service Rep II	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
60	Total Number of Employees																								

Residential Ratio Study Decision Model



Commercial Ratio Study Decision Model



City of St. Louis 's most recent Residential Sales Study

State Tax Commission of Missouri

Residential ♦

(Final Sales Study)

♦ 2023 Reassessment



State Tax Commission of Missouri
421 East Dunklin Street
PO Box 146
Jefferson City, MO 65102-0146

Phone: (573) 751-2414
Fax: (573) 751-1341

Two ratio study procedures
are available for analysis:

1) Traditional Sales Study

A sales study that analyzes
assessment levels based on
sales stratified by land use,
location, and characteristics
of property.

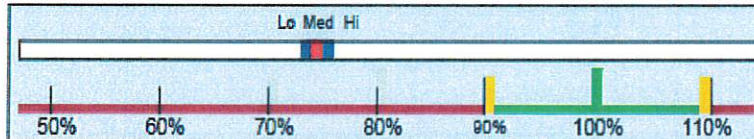
The Decision Model
Statistics listed on this page
are overall weighted
calculations based on the
data submitted from the
county and, except for Mean
Ratio, are weighted by both
time and location. Statistics
found on the pages stratified
for Land Use, Assessed
Value, and Year Built are
weighted only by time, not
location.

2) Random Appraisals

For some jurisdictions, the
availability of sales is scarce.
In such scenarios, parcels
will be randomly appraised.
Every parcel will have an
equal chance to be selected
in the random appraisal
study.

<http://www.stc.mo.gov/>

St. Louis City County



Decision Model Statistics

@19% @100%

<i>Time and Location Weighted Median Ratio.....</i>	14.03%	73.83%
<i>95% Low Confidence Interval.....</i>	13.84%	72.86%
<i>95% High Confidence Interval.....</i>	14.18%	74.62%
<i>Time, Location Weighted Coefficient of Dispersion (COD)...</i>		23.09%

Additional Statistics

@19% @100%

<i>Mean Ratio.....</i>	13.85%	72.87%
<i>Weighted Mean Ratio.....</i>	13.61%	71.65%
<i>Time, Location Weighted Price Related Differential (PRD)</i>		101.70%

Sample Data

<i>Pre-Trim Sample Size.....</i>	2999
<i>Low Trims.....</i>	60
<i>High Trims.....</i>	3
<i>Post-Trim Sample Size.....</i>	2936
<i>Number of Assessments.....</i>	115011

City of St. Louis 's most recent Commercial Appraisal Study

State Tax Commission of Missouri		
Commercial	Appraisal Study (Final)	2021 Assessment
#115 - St. Louis City		
 State Tax Commission of Missouri 301 West High Street PO Box 146 Jefferson City, MO 65102-0146 Phone: (573) 751-2414 Fax: (573) 751-1341 Appraisal Study For many jurisdictions, the availability of sales is scarce. In such scenarios, parcels will be randomly appraised. Every parcel will have an equal chance to be selected in the random appraisal study. Sample Size The sample size drawn from the entire assessment roll is statistically large enough to give a 95% accuracy and qualifiable representation of the county. Initial Report of Field Appraisal. The document is an unofficial report and is only intended for the internal use of the State Tax Commission Ratio Department. The document is not intended for distribution outside of the State Tax Commission. 7/22/2022 http://www.stc.mo.gov/	The blue line represents the Confidence Interval, and the red dot is where the Median currently lies. Lo Med HI 90% 100% 110% The 90 - 110% range in which a ratio must lie to be in compliance.	
	Decision Model Statistics @32% @100% Median Ratio 31.62% 98.82% The current median is between 90 - 110%, indicating that St. Louis City County is in compliance.	
	Coefficient of Dispersion (COD) 29.41% How tightly the data is dispersed. A COD below 35% is needed for accurate measurement.	
	95% Confidence Interval There is 95% statistical certainty the true median for the county lies between these values. Low Confidence Interval 29.11% 90.98% High Confidence Interval 32.87% 102.73%	
	The current median is between 90 - 110%, indicating that St. Louis City County is in compliance.	
	Additional Statistics @32% @100% Mean Ratio 34.30% 107.19% The average of all the ratios. Equal to the sum of all ratios divided by the number of ratios.	
	Weighted Mean Ratio 26.97% 84.27% Gives weight to the parcels' values. Equal to the sum of the assessments divided by the sum of the appraisals.	
	Price Related Differential 127.21% Ideally between 98% and 103%. The PRD for St. Louis City County is high - higher-valued parcels are being assessed less than lower-valued parcels.	
	Sample Data Number of Commercial Parcels 12792 The number of commercial parcels in St. Louis City County.	
	Number of Parcels Sampled 30 The number of parcels appraised for the ratio sample.	