



In the Missouri Court of Appeals Eastern District

DIVISION TWO

HERKY, LLC,)	No. ED91255
)	
and)	
)	
JHB PROPERTIES, INC.,)	
)	
Appellants,)	Appeal from the Circuit Court
)	of Jefferson County
vs.)	
)	
RANDY HOLMAN,)	Honorable Troy Cardonna
ASSESSOR OF JEFFERSON COUNTY,)	
MISSOURI,)	
)	
Respondent.)	FILED: November 25, 2008

OPINON SUMMARY

Herky, LLC and JHB Properties, Inc. ("Developers") appeal the trial court's judgment affirming the State Tax Commission's ("Commission") dismissal of Developers' challenges to property assessments.

REVERSED AND REMANDED

Division Two Holds: The Commission erred in dismissing the Developers' appeals because it found they were not the property owners and therefore not the real parties in interest. The Developers maintained an interest in the property because they had entered into tax proration agreements with the new property owners. The Commission also erred in dismissing 32 of Herky's appeals because Herky had paid the property taxes delinquent and the funds had been dispersed. Herky complied with the tax protest statutes and Section 139.031 mandates that the collector impound protested taxes.

Opinion by: Roy L. Richter, Presiding Judge
Lawrence E. Mooney, J. and George W. Draper III, J., concur