

OPINION SUMMARY
MISSOURI COURT OF APPEALS EASTERN DISTRICT

DIVISION TWO

CROWN DIVERSIFIED)	No. ED101019
HOLDINGS, LLC,)	
)	
Plaintiff/Appellant,)	Appeal from the St. Louis
)	County Circuit Court
vs.)	
)	Honorable Michael D. Burton
ST. LOUIS COUNTY, MISSOURI,)	
ASSESSOR JAKE ZIMMERMAN)	
AND STATE TAX COMMISSION)	
OF MISSOURI,)	
)	Filed: December 23, 2014
Defendants/Respondents.)	

In this dispute involving unpaid personal property taxes for tax years 2009 through 2011, Crown Diversified Holdings, LLC (Taxpayer) seeks a declaration that the State Tax Commission (STC) is required to apportion personal property taxes levied on its commercial aircraft, injunctive relief prohibiting the St. Louis County Assessor, Jake Zimmerman (County Assessor), from assessing personal property taxes in excess of the apportioned value of the aircraft, and a writ of mandamus compelling the STC to apportion the value of the aircraft. On the parties' cross-motions for summary judgment, the circuit court denied Taxpayer the requested relief and entered summary judgment for the STC, the County Assessor, and St. Louis County (Defendants). On appeal, Taxpayer claims the circuit erred by (1) denying summary judgment to Taxpayer on the basis that § 155.040 RSMo 2000 precludes the STC from retroactively apportioning the value of the aircraft; (2) finding that Taxpayer has an adequate remedy at law and, thereby, denying Taxpayer's request for declaratory judgment; and (3) denying Taxpayer's request for an injunction and mandamus because this additional relief is necessary.

AFFIRMED IN PART AND REVERSED IN PART.

Division Two Holds: The circuit court did not err by concluding that Taxpayer has an adequate remedy at law via a pending tax collection action. This portion of the circuit court's judgment is affirmed. The circuit court, however, erred by ruling on the merits of Taxpayer's substantive tax claims and effectively granting declaratory relief for Defendants. This portion of the circuit court's judgment is reversed. Finally, because Taxpayer is not entitled to declaratory relief, its claims for injunctive relief and mandamus also fail.

Opinion by: Philip M. Hess, J.
Sherri B. Sullivan, P.J. and Mary K. Hoff, J. concur.

Attorney for Appellant: Thomas L. Caradonna
Jacqueline K. Graves – Co-Counsel

Attorney for Respondent: Emily A. Dodge (for State Tax Commission of Missouri),
Paula J. Lemerman and Priscilla F. Gunn – Co-Counsel
(for St. Louis County and Jake Zimmerman).

**THIS SUMMARY IS NOT PART OF THE OPINION OF THE COURT. IT HAS
BEEN PREPARED FOR THE CONVENIENCE OF THE READER AND SHOULD NOT
BE QUOTED OR CITED.**