

STATE TAX COMMISSION OF MISSOURI
MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 01/12/2021
Page 1 of 1
Minutekeeper's Initials
smj

Date: 01/05/2021

Time: 9:00 a.m.

Place: 421 East Dunklin Street
STC Conference Room and
Webex Conference Call

Recess/Reconvene Notes:

▶ **Members Present:**

- Gary Romine, Chairman
- Victor Callahan, Commissioner
- Will Kraus, Commissioner

Staff/Others Present:

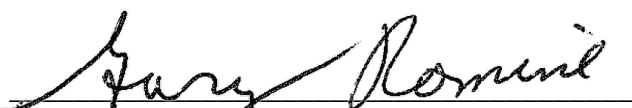
S. Jacobs (SJ), Administrative Secretary
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel

▶ **Review Minutes from Previous Meeting**

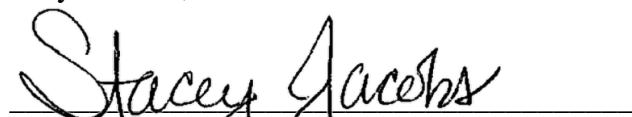
- Approved
- Corrected as follows:

▶ **Agenda**

- ▶ WK made a motion to close a portion of the meeting to discuss personnel matters per Sections 610.021(3) and 610.021(13), RSMo. The motion was seconded by VC. The meeting went into closed session at 9:00 a.m. WK made a motion to reopen the meeting at 9:12 a.m. VC seconded the motion. The meeting reopened at 9:12 a.m.
- ▶ VC made a motion to adjourn staff meeting at 9:13 a.m. The motion was seconded by WK. The meeting was adjourned at 9:13 a.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 01/04/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 9:00 A.M.
DATE: TUESDAY, JANUARY 5, 2021

PLACE: OFFICE OF THE STATE TAX COMMISSION
421 East Dunklin Street
Jefferson City, MO 65101
and
WEBEX MEETING/CONFERENCE CALL

WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=m58936f23dcc2b6282d3bf4d3dba44101>

Meeting number (access code): 177 995 7709 Meeting password: ZeAP3MwyJ52

Join from a video system or application

Dial [1779957709@stateofmo.webex.com](https://stateofmo.webex.com)

You can also dial 173.243.2.68 and enter your meeting number.

Tap to join from a mobile device (attendees only)

[+1-650-479-3207](tel:+16504793207),[1779957709](tel:+1779957709)## Call-in toll number (US/Canada)

Join by phone

1-650-479-3207 Call-in toll number (US/Canada)

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, January 5, 2021

9:00 a.m.

- I. Form 11**
 - A) Exhibit A, 1 - 4

- II. Form 11 Amended**
 - A) Exhibit B, 1

- III. Form 11A**
 - A) Exhibit C, 1-16

- IV. Form 11A Amended**
 - A) Exhibit D, 1-5

- V. Closed Session**
 - A) Personnel, Sections 610.021(3) and (13)¹

- VI. Open Session**

- VII. Adjournment**

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to
Section 610.021, RSMo. 2004

¹ All statutory references are to RSMo. 2000, as amended, unless otherwise indicated.

Topic: Approval of Minutes

Motion(s)/Comments: Approval of minutes from staff meeting dated December 29, 2020; closed meeting dated December 29, 2020; public meeting dated December 29, 2020; and public meeting dated December 31, 2020. WK made a motion to approve the minutes from staff meeting dated December 29, 2020; closed meeting dated December 29, 2020; public meeting dated December 29, 2020; and public meeting dated December 31, 2020. VC seconded the motion. Notice of this item was not provided at least 24-hours prior to the meeting because it was inadvertently not included on the posted agenda.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Form 11

Motion(s)/Comments: SJ presented the Form 11s that were ready for certification, which were listed on Exhibit A of the agenda. WK made a motion to approve the Form 11s listed on Exhibit A for certification. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Form 11 Amended

Motion(s)/Comments: SJ presented the amended Form 11s that were ready for certification, which were listed on Exhibit B of the agenda. WK made a motion to approve the amended Form 11s listed on Exhibit B for certification. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Form 11A

Motion(s)/Comments: SJ presented the Form 11As that were ready for certification, which were listed on Exhibit C of the agenda. WK made a motion to approve the Form 11As listed on Exhibit C for certification. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Form 11A Amended

Motion(s)/Comments: SJ presented the amended Form 11As that were ready for certification, which were listed on Exhibit D of the agenda. WK made a motion to approve the amended Form 11As listed on Exhibit D for certification. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Personnel

Motion(s)/Comments: A recommendation was made to terminate the employment of Senior Hearing Officer John Treu, effective immediately. WK made a motion to approve the termination of Senior Hearing Officer John Treu, effective immediately. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Exhibit A – Form 11

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (included Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11													
1	Greene	2,833,742,630	-0.01%	22,867,820	-0.90%	1,520,195,178	0.88%	39,122,487	-86.02%	214,528,125	-68.00%	4,630,456,240	-11.77%
2	Johnson	342,983,407	0.24%	26,103,534	-0.10%	87,239,207	1.22%	26,018,643	-5.52%	111,776,340	0.04%	594,121,131	1.38%
3	Ozark	67,764,860	0.29%	6,188,630	-0.25%	16,529,390	3.41%	1,596,392	21.26%	27,607,749	0.84%	119,687,021	1.53%
4	Perry	172,736,207	0.52%	13,492,552	-0.25%	72,786,422	1.33%	27,648,434	1.29%	70,432,107	1.55%	357,095,722	1.74%

Exhibit B – Form 11 Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (included Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11 AMENDED													
1.	Carroll	43,052,810	-0.02%	25,580,218	0.03%	16,897,010	0.19%	3,106,480	-3.86%	28,543,720	-8.43%	117,180,238	-2.26%

Exhibit C – Form 11A

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (included Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11A													
1	Boone	1,845,599,341	0.12%	26,731,729	4.80%	644,479,900	-0.03%	141,278,774	1.04%	426,742,997	5.52%	3,084,832,741	2.29%
2	Caldwell	57,309,960	0.13%	13,838,890	0.01%	11,473,480	0.36%	3,059,670	-0.95%	28,906,050	0.66%	114,588,050	1.46%
3	Cedar	87,881,060	-0.22%	11,485,221	-0.28%	25,374,477	-0.67%	11,107,393	-4.33%	42,386,070	1.19%	178,234,221	1.07%
4	Daviess	63,498,828	-0.22%	21,594,470	-0.35%	13,450,924	0.90%	4,117,496	0.16%	29,903,154	1.10%	132,564,872	2.36%
5	Greene	2,838,126,400	-0.02%	22,838,350	-1.03%	1,514,732,558	0.51%	280,754,647	0.34%	610,806,625	-8.89%	5,267,258,580	0.36%
6	Holt	29,239,640	-1.12%	19,911,620	0.07%	19,660,595	-0.76%	4,092,197	-12.89%	30,678,101	0.75%	103,582,153	-0.23%
7	Jackson	6,992,841,157	-2.12%	13,870,260	-0.42%	2,705,672,708	-28.15%	705,609,423	-2.06%	1,412,054,714	2.30%	11,830,048,262	-8.83%
8	Johnson	343,046,096	0.26%	26,098,805	-0.12%	87,207,745	1.18%	27,052,388	-1.77%	115,766,007	3.61%	599,171,041	2.24%
10	Lincoln	510,231,480	1.05%	20,159,714	-0.16%	101,629,436	0.62%	52,862,318	10.66%	163,757,831	3.85%	848,640,779	3.63%
11	McDonald	102,921,960	-1.10%	16,708,760	-1.50%	46,842,020	-1.36%	58,621,384	-11.04%	48,188,325	-0.92%	273,282,449	-1.90%
12	Ozark	67,767,820	0.30%	6,188,870	-0.24%	16,529,390	3.41%	1,596,392	21.26%	27,689,589	1.14%	119,772,061	1.60%
13	Perry	172,735,105	0.31%	13,492,683	-0.25%	72,786,422	0.84%	27,643,174	1.27%	70,911,667	2.24%	357,569,051	1.87%
14	Phelps	335,015,940	0.00%	8,661,320	-1.44%	141,638,830	-0.23%	29,801,964	-0.60%	95,623,547	2.58%	610,741,601	1.57%
15	Ray	161,999,120	0.39%	19,914,840	0.04%	29,065,740	0.62%	11,885,082	-32.03%	68,186,971	2.90%	291,051,753	-0.33%
16	Webster	239,706,150	0.21%	16,557,690	-0.07%	74,453,120	0.89%	17,016,740	33.57%	88,708,857	2.47%	436,442,557	3.72%

Exhibit D – Form 11A Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (included Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11A AMENDED													
1	Carroll	43,155,560	-0.25%	25,725,302	0.05%	16,987,240	-0.57%	3,303,410	2.24%	31,264,380	0.30%	120,435,892	0.45%
2	Cole	762102560	0.03%	7002640	-0.10%	375371945	2.91%	89807497	4.17%	203,105,595	0.80%	1,437,390,237	2.23%
3	New Madrid	86,893,630	0.04%	35,692,960	-0.20%	169,221,970	0.07%	37,569,749	-4.81%	65,327,354	3.41%	394,705,663	1.05%
4	Platte	1,533,085,375	0.73%	14,515,103	-0.45%	745,361,749	-0.95%	179,215,607	-11.48%	364,497,840	1.81%	2,836,675,674	1.22%
5	St. Louis City	2,323,270,077	0.49%	3,470	-28.01%	1,523,682,393	-0.81%	586,177,163	-0.04%	438,333,520	3.23%	4,871,466,623	1.13%