

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

01/19/2021

Approved  
Page 1 of 1  
Minutekeeper's Initials  
smj

**Date:** 01/12/2021

**Time:** 1:30 p.m.

**Place:** 421 East Dunklin Street  
DOLIR Training Room 1 South 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  
R. Schad (RS), Appraisal and Assessment  
Manager, Original Assessment  
J. Schmidt (JS), Appraisal and Assessment  
Manager, Local Assistance  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel

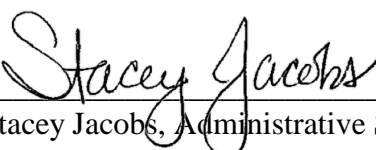
► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- WK made a motion to close a portion of the meeting to discuss legal and personnel matters per Sections 610.021(1), (3), and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 2:10 p.m. WK made a motion to reopen the meeting at 2:25 p.m. VC seconded the motion. The meeting reopened at 2:25 p.m.
- WK made a motion to adjourn the meeting at 2:25 p.m. The motion was seconded by VC. The meeting was adjourned at 2:25 p.m.

  
\_\_\_\_\_  
Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 01/11/2021

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, JANUARY 12, 2021

PLACE: OFFICE OF THE STATE TAX COMMISSION  
421 East Dunklin Street  
DOLIR Training Room 1 South  
Jefferson City, MO 65101  
and  
WEBEX MEETING/CONFERENCE CALL

#### WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=m4cfc84b63ff8cb88bdf9be61340f615>

Meeting number (access code): 177 777 6151 Meeting password: aMQH9P3NQ2K

#### **Join from a video system or application**

Dial [1777776151](tel:1777776151)@[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).,[1777776151](tel:1777776151)## Call-in toll number (US/Canada)

#### **Join by phone**

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

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR LITIGATION  
MATTERS PURSUANT TO SECTION 610.021, RSMo

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, January 12, 2021

1:30 p.m.

- I. Stipulations**
  - A) Exhibit A, 1 - 45
  
- II. Dismissals**
  - A) Exhibit B, 1 - 55
  
- III. Administration**
  - A) Calendar Update
  - B) Approval of Minutes  
(Commission Meeting dated January 5, 2021)
  - C) Weekly Update
  - D) COVID-19 Update
  
- IV. Legal**
  - A) Weekly Update
  - B) Request to post notice of Senior Hearing Officer job vacancy/opportunity
  
- V. Local Assistance**
  - A) Weekly Update
  - B) Letter of Concern – Jasper Residential
  
- VI. Original Assessment**
  - A) Weekly Update
  
- VII. Property Tax/Legislative Items**
  
- VIII. Commission Comments**
  
- IX. Closed Session**
  - A) Section 610.021(1)<sup>1</sup>
  - B) Section 610.021(3) and (13)
  
- X. Open Session**
  
- XI. Adjournment**

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

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<sup>1</sup> All statutory references are to RSMo. 2000, as amended, unless otherwise indicated.

**Agenda - Vote Taken**

**Topic:** Stipulations

**Motion(s)/Comments:** ASW presented the Stipulations that were ready for approval, which were listed on Exhibit A of the agenda. WK made a motion to approve the Stipulations on Exhibit A. 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:** Dismissals

**Motion(s)/Comments:** ASW presented the Dismissals that were ready for approval, which were listed on Exhibit B of the agenda. WK made a motion to approve the Dismissals on Exhibit B. 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:** Approval of Minutes

**Motion(s)/Comments:** Approval of minutes from the Commission Meeting dated January 5, 2021. WK made a motion to approve the minutes from the Commission Meeting dated January 5, 2021. 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:**

**Agenda - Vote Taken**

**Topic:** Request to post notice of Senior Hearing Officer job vacancy/opportunity

**Motion(s)/Comments:** ASW presented a request to post notification of the Senior Hearing Officer vacancy. This vacancy notice will remain posted until filled. VC made a motion to approve the posting of the Senior Hearing Officer until filled. WK 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:** Administration Weekly Update

**Motion(s)/Comments:** SJ presented the Administration update and discussed the agency initiatives, agency projects, and budget with the Commission. SJ stated she was preparing the 2020 Annual Report and sent information review and requests to all Managers and the Commission. The Commission instructed SJ to schedule a meeting on Tuesday, January 19, 2021, to discuss Commission recommendations for the Annual Report.

**Informational Meeting, No Vote Taken:**

**Topic:** COVID-19 Update

**Motion(s)/Comments:** SJ stated she had no COVID-19 updates. ASW provided an update during the Legal Update.

**Informational Meeting, No Vote Taken:**

**Topic:** Legal Weekly Update

**Motion(s)/Comments:** ASW presented the Legal update regarding the status of various Legal projects, goals, and the schedule for the Senior Hearing Officers for the upcoming weeks.

**Informational Meeting, No Vote Taken:**

**Topic:** Local Assistance Weekly Update

**Motion(s)/Comments:** JS presented the Local Assistance update and discussed the 2021 progress and recent notifications sent to county officials.

**Informational Meeting, No Vote Taken:**

**Topic:** Letter of Concern – Jasper Residential

**Motion(s)/Comments:** JS presented the Letter of Concern for Jasper County based on their 2019-2020 residential sales study of 85.53%. The Commission discussed the letter and instructed JS to send the letter to Jasper County.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Weekly Update

**Motion(s)/Comments:** RS presented the Original Assessment update and discussed the 2021 progress with the Commission.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** VC provided an update regarding the new fiscal notes system as well as fiscal notes that have been filed. SJ stated the Missouri Senate hearings website had been updated to allow for livestreaming of hearings for each Senate conference room.

**Informational Meeting, No Vote Taken:**

Exhibit A – Stipulations

| #  | Appeal Number | Name                                       | County         | Current Assd Value | Stipulated Assd Value | Diff   | Tax Years |
|----|---------------|--|----------------|--------------------|-----------------------|--------|-----------|
| 1  | 14-52000      | Union Electric Company dba Ameren Missouri | Cole           | \$17,238,210       | \$9,725,760           | 43.58% | 2014      |
| 2  | 14-52005      | Union Electric Company dba Ameren Missouri | Cole           | \$2,301,690        | \$1,163,727           | 49.44% | 2014      |
| 3  | 15-52002      | Union Electric Company dba Ameren Missouri | Cole           | \$17,298,780       | \$9,190,400           | 46.87% | 2015      |
| 4  | 15-52003      | Union Electric Company dba Ameren Missouri | Cole           | \$2,277,320        | \$1,063,317           | 53.31% | 2015      |
| 5  | 16-52000      | Union Electric Company dba Ameren Missouri | Cole           | \$16,549,728       | \$7,963,107           | 51.88% | 2016      |
| 6  | 16-52001      | Union Electric Company dba Ameren Missouri | Cole           | \$2,172,620        | \$969,282             | 55.39% | 2016      |
| 7  | 17-52003      | Union Electric Company dba Ameren Missouri | Cole           | \$17,457,088       | \$7,815,822           | 55.23% | 2017      |
| 8  | 17-52004      | Union Electric Company dba Ameren Missouri | Cole           | \$2,293,144        | \$936,997             | 59.14% | 2017      |
| 9  | 18-52003      | Union Electric Company dba Ameren Missouri | Cole           | \$17,456,992       | \$7,846,891           | 55.05% | 2018      |
| 10 | 18-84500      | T-Mobile Central LLC                       | Ste. Genevieve | \$12,570           | \$4,710               | 62.53% | 2018      |
| 11 | 18-84501      | T-Mobile Central LLC                       | Ste. Genevieve | \$25,560           | \$5,020               | 80.36% | 2018      |
| 12 | 18-84502      | T-Mobile Central LLC                       | Ste. Genevieve | \$15,180           | \$4,860               | 67.98% | 2018      |
| 13 | 18-84503      | T-Mobile Central LLC                       | Ste. Genevieve | \$21,500           | \$7,100               | 66.98% | 2018      |
| 14 | 18-84504      | T-Mobile Central LLC                       | Ste. Genevieve | \$14,280           | \$5,440               | 61.90% | 2018      |
| 15 | 19-10522      | Richard Magee                              | St. Louis      | \$55,200           | \$51,890              | 6.00%  | 2019-2020 |
| 16 | 19-11265      | Delmar Old Bonhomme LLC                    | St. Louis      | \$422,370          | \$396,030             | 6.24%  | 2019-2020 |



|    |          |  |                |              |             |         |           |
|----|----------|--|----------------|--------------|-------------|---------|-----------|
| 17 | 19-11273 | Krishnasamy Liv Trust                      | St. Louis      | \$267,500    | \$232,750   | 12.99%  | 2019-2020 |
| 18 | 19-11279 | Christopher Kempf                          | St. Louis      | \$109,170    | \$103,800   | 4.92%   | 2019-2020 |
| 19 | 19-11287 | Judith Capes                               | St. Louis      | \$336,890    | \$323,000   | 4.12%   | 2019-2020 |
| 20 | 19-11289 | Traci Short                                | St. Louis      | \$393,590    | \$381,860   | 2.98%   | 2019-2020 |
| 21 | 19-11290 | Barbara Wilcher                            | St. Louis      | \$128,250    | \$120,190   | 6.28%   | 2019-2020 |
| 22 | 19-11297 | Rebecca Goldstein                          | St. Louis      | \$152,490    | \$147,970   | 2.96%   | 2019-2020 |
| 23 | 19-11304 | Elizabeth Goldstein                        | St. Louis      | \$200,850    | \$188,040   | 6.38%   | 2019-2020 |
| 24 | 19-11307 | Jacob Reby                                 | St. Louis      | \$243,690    | \$223,190   | 8.41%   | 2019-2020 |
| 25 | 19-11309 | Karen Roodman                              | St. Louis      | \$341,240    | \$321,610   | 5.75%   | 2019-2020 |
| 26 | 19-11321 | Jeanne Pass                                | St. Louis      | \$353,130    | \$308,750   | 12.57%  | 2019-2020 |
| 27 | 19-11324 | Richard Hein                               | St. Louis      | \$126,940    | \$119,280   | 6.03%   | 2019-2020 |
| 28 | 19-11354 | Chippewa Center                            | St. Louis      | \$2,400,450  | \$1,391,970 | 42.01%  | 2019-2020 |
| 29 | 19-11476 | Catherine Shreves                          | St. Louis      | \$34,410     | \$27,840    | 19.09%  | 2019-2020 |
| 30 | 19-14642 | Acme Real Estate Holdings LLC              | St. Louis      | \$231,840    | \$216,000   | 6.83%   | 2019-2020 |
| 31 | 19-14646 | Sessions Properties LP                     | St. Louis      | \$482,400    | \$352,000   | 27.03%  | 2019-2020 |
| 32 | 19-16040 | Clarkson Manchester LLC                    | St. Louis      | \$1,467,070  | \$1,264,000 | 13.84%  | 2019-2020 |
| 33 | 19-52000 | Union Electric Company dba Ameren Missouri | Cole           | \$16,181,792 | \$8,095,624 | 49.97%  | 2019      |
| 34 | 19-84500 | T-Mobile Central LLC                       | Ste. Genevieve | \$10,190     | \$19,600    | -92.35% | 2019      |
| 35 | 19-84501 | T-Mobile Central LLC                       | Ste. Genevieve | \$21,180     | \$5,380     | 74.60%  | 2019      |
| 36 | 19-84502 | T-Mobile Central LLC                       | Ste. Genevieve | \$12,660     | \$5,190     | 59.00%  | 2019      |
| 37 | 19-84503 | T-Mobile Central LLC                       | Ste. Genevieve | \$18,230     | \$7,830     | 57.05%  | 2019      |
| 38 | 19-84504 | T-Mobile Central LLC                       | Ste. Genevieve | \$11,330     | \$6,020     | 46.87%  | 2019      |

|    |                           |  |          |              |             |        |      |
|----|---------------------------|--|----------|--------------|-------------|--------|------|
| 39 | 20-30011                  | Capital Home Investments LLC               | Jackson  | \$38,592     | \$13,509    | 65.00% | 2020 |
| 40 | 20-30020                  | 24 Highway Warehouse LLC                   | Jackson  | \$85,760     | \$78,400    | 8.58%  | 2020 |
| 41 | 20-30022                  | Michael Alexander and Kesha McCoy          | Jackson  | \$76,000     | \$57,000    | 25.00% | 2020 |
| 42 | 20-33001                  | Darren Lawson                              | Greene   | \$11,039     | \$5,530     | 50.15% | 2020 |
| 43 | 20-33002                  | Darren Lawson                              | Greene   | \$8,341      | \$3,610     | 56.72% | 2020 |
| 44 | 20-52000 through 20-52011 | Union Electric Company dba Ameren Missouri | Cole     | \$16,789,216 | \$8,486,540 | 49.45% | 2020 |
| 45 | 20-88000 through 20-88012 | Union Electric Company dba Ameren Missouri | Stoddard | \$1,559,776  | \$1,397,230 | 10.42% | 2020 |

Exhibit B – Dismissals

| #  | Appeal Number | Name                             | County    |
|----|---------------|----------------------------------|-----------|
| 1  | 19-10079      | WESTPARK APARTMENTS ADDITION LLC | St. Louis |
| 2  | 19-10080      | WESTPARK APARTMENTS LLC          | St. Louis |
| 3  | 19-10081      | WESTPARK APARTMENTS LLC          | St. Louis |
| 4  | 19-10135      | 517 KINGSLAND LLC                | St. Louis |
| 5  | 19-10139      | CLAYTON SQUARE LLC               | St. Louis |
| 6  | 19-10140      | CLAYTON SQUARE LLC               | St. Louis |
| 7  | 19-10142      | CLAYTON SQUARE LLC               | St. Louis |
| 8  | 19-10148      | RENT LEASE LLC                   | St. Louis |
| 9  | 19-10149      | 7539 BYRON LLC                   | St. Louis |
| 10 | 19-10154      | JAMES C ROBERTS                  | St. Louis |
| 11 | 19-10155      | ANDREW C ROBERTS                 | St. Louis |
| 12 | 19-10156      | JAMES C ROBERTS                  | St. Louis |
| 13 | 19-10157      | JAMES C ROBERTS                  | St. Louis |
| 14 | 19-10166      | JAMES C ROBERTS                  | St. Louis |
| 15 | 19-10167      | LYNDOVER GARDEN APARTMENTS LLC   | St. Louis |
| 16 | 19-10168      | BELLEVUE APARTMENTS LLC          | St. Louis |
| 17 | 19-10169      | BELLEVUE APARTMENTS LLC          | St. Louis |
| 18 | 19-10170      | JAMES C ROBERTS                  | St. Louis |
| 19 | 19-10181      | OAK TOWER LLC                    | St. Louis |
| 20 | 19-10183      | GREENWOOD APTS LLC               | St. Louis |
| 21 | 19-10184      | JAMES C ROBERTS                  | St. Louis |
| 22 | 19-10193      | FOUNTAINS OF WEST COUNTY A1 LLC  | St. Louis |
| 23 | 19-10194      | FOUNTAINS OF ELLISVILLE LLC      | St. Louis |
| 24 | 19-10202      | Park Meadows Apartments LLC      | St. Louis |
| 25 | 19-10203      | Park Meadows Apartments LLC      | St. Louis |

|    |          |                                      |           |
|----|----------|--------------------------------------|-----------|
| 26 | 19-10204 | Park Meadows Apartments<br>LLC       | St. Louis |
| 27 | 19-10205 | Park Meadows Apartments<br>LLC       | St. Louis |
| 28 | 19-10214 | CEDAR CREEK LODGE<br>APT HOMES LLC   | St. Louis |
| 29 | 19-10224 | BIG BEND<br>APARTMENTS LLC           | St. Louis |
| 30 | 19-10225 | BIG BEND<br>APARTMENTS LLC           | St. Louis |
| 31 | 19-10238 | CEDAR CREEK LODGE<br>APT HOMES LLC   | St. Louis |
| 32 | 19-10239 | PINE MEADOWS<br>PROPERTIES LLC       | St. Louis |
| 33 | 19-10240 | JAMES C ROBERTS                      | St. Louis |
| 34 | 19-10241 | JAMES C ROBERTS                      | St. Louis |
| 35 | 19-10253 | WINSVILLE LLC                        | St. Louis |
| 36 | 19-10274 | Taravue Apartments LLC               | St. Louis |
| 37 | 19-10275 | Taravue Apartments LLC               | St. Louis |
| 38 | 19-10277 | DEVAULT SWISS<br>CHALET LLC          | St. Louis |
| 39 | 19-10293 | 304 FORDER LLC                       | St. Louis |
| 40 | 19-10296 | KIMBERLY<br>APARTMENTS LLC           | St. Louis |
| 41 | 19-10298 | KIMBERLY<br>APARTMENTS LLC           | St. Louis |
| 42 | 19-10299 | KIMBERLY<br>APARTMENTS LLC           | St. Louis |
| 43 | 19-10301 | TELEGRAPH CROSSING<br>LLC            | St. Louis |
| 44 | 19-11189 | Loren Ettinger                       | St. Louis |
| 45 | 19-11347 | Rock Oil Company                     | St. Louis |
| 46 | 19-15899 | A & O Investments LTD<br>LLP         | St. Louis |
| 47 | 19-15918 | May Investments LLC                  | St. Louis |
| 48 | 19-15953 | Crown Diversified<br>Industries Corp | St. Louis |
| 49 | 19-15954 | Scott Joe H SR Trustee Etal          | St. Louis |
| 50 | 19-15966 | Crown Diversified<br>Industries Corp | St. Louis |
| 51 | 19-15967 | Missouri Hanger West Inc             | St. Louis |

|    |          |                                 |           |
|----|----------|---------------------------------|-----------|
| 52 | 19-16051 | Shivam Inc A MO<br>Coporation   | St. Louis |
| 53 | 19-16132 | Michael Rich                    | St. Louis |
| 54 | 19-16213 | Rainbow Point Properties<br>LLC | St. Louis |
| 55 | 20-10114 | Blues Re LLC                    | St. Louis |