

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

Approved 02/09/2021
Page 1 of 1
Minutekeeper's Initials
smj

Date: 01/26/2021

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 2:39 p.m. WK made a motion to reopen the meeting at 3:51 p.m. VC seconded the motion. The meeting reopened at 3:51 p.m.
- VC made a motion to adjourn the meeting at 3:52 p.m. The motion was seconded by WK. The meeting was adjourned at 3:52 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 01/25/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JANUARY 26, 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

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,,1777776151##](tel:+16504793207,1777776151) 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 26, 2021

1:30 p.m.

- I. CPI Certification**
- II. Memo of Understanding**
 - A) Saline County – Residential
- III. Stipulations**
 - A) Exhibit A, 1 - 32
- IV. Dismissals**
 - A) Exhibit B, 1 - 11
- V. Administration**
 - A) STC Calendar Update
 - B) Approval of Minutes
(Commission Meeting dated January 19, 2021)
 - C) COVID-19 Update
 - D) Section Updates
 - E) Budget Response Discussion
 - F) Annual Report Recommendations Discussion/Review
- VI. Legal**
 - A) Section Update
- VII. Local Assistance**
 - A) Section Update
 - B) 2021 Cable TV Form
- VIII. Original Assessment**
 - A) Section Update
- IX. Property Tax/Legislative Items**
- X. Commission Comments**
- XI. Closed Session**
 - A) Personnel – Section 610.021(3) and (13)¹
 - B) Legal – Section 610.021(1)
- XII. Open Session**
- XIII. 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: CPI Certification

Motion(s)/Comments: SJ presented the available Consumer Price Index (CPI) of 1.4% to be certified per Section 137.073.4(1) on February 1, 2021. WK made a motion to approve the CPI of 1.4%. 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:

Topic: Memo of Understanding – Saline County – Residential

Motion(s)/Comments: JS presented the Memo of Understanding (MOU) for Saline County based on their 2019-2020 residential sales study of 83.84%. The MOU provided steps to be completed by the Assessor for the 2021 Assessment Roll to make progress towards arriving at fair market value. WK made motion to approve the MOU for Saline County based on their 2019-2020 residential sales study. 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:

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

- 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:

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 Meeting of the State Tax Commission of Missouri dated January 19, 2021. WK made a motion to approve the minutes from the Meeting of the State Tax Commission dated January 19, 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:

Topic: Personnel Item

Motion(s)/Comments: SJ presented the resignation letter submitted by Randy Wright, Appraisal and Assessment Supervisor/Specialist, effective January 31, 2021. WK made a motion to accept and approve the resignation of Mr. Wright. 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: Administration Weekly Update

Motion(s)/Comments: SJ presented the Administration Section Update regarding agency initiatives, projects, and budget. SJ stated she would present the draft version of the 2020 Annual Report at the February 9, 2021, meeting.

Informational Meeting, No Vote Taken:

Topic: COVID-19 Update

Motion(s)/Comments: SJ presented an update during the Administration Section Update. ASW presented an update during the Legal Section Update.

Informational Meeting, No Vote Taken:

Topic: Budget Response Discussion

Motion(s)/Comments: SJ presented budget questions submitted by Representative Sara Walsh, Chair of the House Subcommittee on Appropriations. Commission instructed SJ to prepare draft responses for review.

Informational Meeting, No Vote Taken:

Topic: Annual Report Recommendations Discussions/Review

Motion(s)/Comments: SJ and ASW presented the draft Recommendations for the Annual Report to the Commission for review and discussion. The Commission instructed SJ to proceed with preparing the recommendations as part of the Annual Report.

Informational Meeting, No Vote Taken:

Topic: Legal Weekly Update

Motion(s)/Comments: ASW presented the Legal Section 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 Section Update and discussed the 2021 progress.

Informational Meeting, No Vote Taken:

Topic: 2021 Cable TV Form

Motion(s)/Comments: JS presented the 2021 Cable TV Form and informed the Commission that this form is available by request. Additionally, JS stated the website would be updated with a statement that this form is available by request with contact information.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Weekly Update

Motion(s)/Comments: RS presented the Original Assessment Section Update and discussed the 2021 progress.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: The Commission discussed coverage of the various legislative hearings that have been scheduled on both House and Senate calendars. GR provided information regarding Senate registration to attend hearings.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10747	Forest Hills Country Club	St. Louis	\$970	\$910	6.19%	2019-2020
2	19-10748	Forest Hills Country Club	St. Louis	\$69,980	\$64,600	7.69%	2019-2020
3	19-10749	Forest Hills Country Club	St. Louis	\$32,130	\$29,660	7.69%	2019-2020
4	19-10750	Forest Hills Country Club	St. Louis	\$31,190	\$28,880	7.41%	2019-2020
5	19-10751	Forest Hills Country Club	St. Louis	\$86,740	\$80,030	7.74%	2019-2020
6	19-10752	Forest Hills Country Club	St. Louis	\$253,520	\$198,930	21.53%	2019-2020
7	19-10753	Forest Hills Country Club	St. Louis	\$10,260	\$9,480	7.60%	2019-2020
8	19-11186	Norma Jackson Ogunmolawa	St. Charles	\$24,260	\$21,850	9.93%	2019-2020
9	19-11278	Debra Caplin	St. Louis	\$229,350	\$224,140	2.27%	2019-2020
10	19-11288	Robert Goldstein	St. Louis	\$638,360	\$615,160	3.63%	2019-2020
11	19-11293	Sam Cook	St. Louis	\$595,840	\$541,500	9.12%	2019-2020
12	19-11308	Diane Butrus	St. Louis	\$190,040	\$186,920	1.64%	2019-2020
13	19-11364	KLMR 18 Properties LLC	St. Louis	\$715,290	\$632,700	11.55%	2019-2020
14	19-14625	Johnson Family Rental Prop	St. Louis	\$6,970	\$3,800	45.48%	2019-2020
15	19-14626	Johnson Family Rental Prop	St. Louis	\$6,160	\$3,800	38.31%	2019-2020
16	19-14649	Steven J Barron	St. Louis	\$164,200	\$155,720	5.16%	2019-2020
17	19-14657	Frank and Faye S. Raisher H/W TRS.	St. Louis	\$150,100	\$144,590	3.67%	2019-2020
18	19-14659	MCLAUGHLIN LIVING TRUST	St. Louis	\$230,830	\$223,250	3.28%	2019-2020
19	19-15556	Johnson Family Rental Property Holdings LLC	St. Louis	\$6,420	\$3,800	40.81%	2019-2020
20	19-15907	STL Airport Lodging LLC	St. Louis	\$1,991,550	\$1,740,960	12.58%	2019-2020
21	19-15925	Palm Leaf Properties LLC	St. Louis	\$360,420	\$313,600	12.99%	2019-2020
22	19-15929	Orlando Holdings LLC	St. Louis	\$992,350	\$919,140	7.38%	2019-2020

23	19-15934	Westport Craig LLC	St. Louis	\$1,498,690	\$952,860	36.42%	2019-2020
24	19-15951	Scott Joe H Loretta Crown Diversified Industries Corp	St. Louis	\$1,523,770	\$1,326,780	12.93%	2019-2020
25	19-16061	LMB Properties L L C	St. Louis	\$695,940	\$646,110	7.16%	2019-2020
26	19-16130	Dean Whitworth	St. Louis	\$10,070	\$8,460	15.99%	2019-2020
27	19-20012	Andrew Lieberman	St. Louis City	\$34,090	\$21,850	35.90%	2019-2020
28	19-46003	Carl Sneed	Caldwell	\$14,130	\$9,500	32.77%	2019
29	20-30027	John and Susan Trimble	Jackson	\$31,496	\$21,214	32.65%	2020
30	20-30029	John and Susan Trimble	Jackson	\$12,036	\$12,036	0.00%	2020
31	20-30039	MCAmany Van Cleave & Phillips PC	Jackson	\$38,332	\$11,050	71.17%	2020
32	20-65002	Continental Real Estate LLC	Lawrence	\$912,960	\$617,792	32.33%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-10513	Chapter 100 St. Louis County	St. Louis
2	19-10598	Northpark Partners ESI 2 LLC (Express Scripts Inc.)	St. Louis
3	19-10599	Northpark Partners ESI 2 LLC (Express Scripts Inc.)	St. Louis
4	19-15889	Blum Associates L L C A NY LTD Liability Walpert Properties	St. Louis
5	19-15908	STL Airport Lodging LLC	St. Louis
6	19-15978	Hanley Station Property Owners Assn	St. Louis
7	19-15980	Hanley Station Retail LLC	St. Louis
8	19-15981	Hanley Station Property Owners Assn	St. Louis
9	19-16129	Nick Widmer	St. Louis
10	19-32549	Hedley Victor Trust	St. Charles
11	20-32526	THF Wentzville Two Dev LLC	St. Charles