

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES*

* The Meeting Minutes are subject to change until approved at the next scheduled Meeting of the State Tax Commission.

Approved
Page 1 of 1
Minutekeeper's Initials
smj

Date: 03/23/2021

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 2:27 p.m. WK made a motion to reopen the meeting at 3:31 p.m. VC seconded the motion. The meeting reopened at 3:31 p.m.
- WK made a motion to adjourn the meeting at 3:32 p.m. The motion was seconded by VC. The meeting was adjourned at 3:32 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 03/22/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, MARCH 23, 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](tel:+16504793207).,[1777776151](tel: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, March 23, 2021

1:30 p.m.

- I. Memo of Understanding**
 - A) DeKalb County – Residential
 - B) Webster County – Budget

- II. Stipulations**
 - A) Exhibit A, 1 - 80

- III. Dismissals**
 - A) Exhibit B, 1 - 63

- IV. Administration**
 - A) STC Calendar Update
 - B) Approval of Minutes
(Meeting of the State Tax Commission dated March 9, 2021 and Closed Meeting dated March 9, 2021)
 - C) Section Update
 - D) FY-2021 Manager Requested Items

- V. Legal**
 - A) Section Update

- VI. Local Assistance**
 - A) Section Update
 - B) Letter of Concern – Shannon Residential
 - C) Letter of Concern – Warren Residential
 - D) Gasconade County - Discussion

- VII. Original Assessment**
 - A) Section Update

- VIII. Property Tax/Legislative Items**

- IX. Commission Comments**

- X. Closed Session**
 - A) Section 610.021(1), (3), and (13)¹

- XI. Open Session**

- XII. 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: Memo of Understanding – DeKalb County – Residential

Motion(s)/Comments: JS presented a Memo of Understanding (MOU) for DeKalb County based on their 2019-2020 residential sales study of 73.84%. 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 a motion to approve the MOU for DeKalb County based on their 2019-2020 residential sales study. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

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

Specific directions for the interim period:

Topic: Memo of Understanding – Webster County - Budget

Motion(s)/Comments: JS presented a Budget Memo of Understanding for Webster County. The county Assessor agrees to release the county Commission from making a deposit from the general revenue account to the assessment fund for 2021 in the amount of \$50,000.00. The three year average will be computed for the 2021 budget year and every year succeeding as if the entire \$50,000.00 had actually been deposited in the assessment fund for 2021. VC made a motion to approve the Budget Memo of Understanding for Webster County. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- 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

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. VC made a motion to approve the Dismissals on Exhibit B. 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: Approval of Minutes

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated March 9, 2021, and Closed Meeting dated March 9, 2021. WK made a motion to approve the minutes from the Meeting of the State Tax Commission dated March 9, 2021, and Closed Meeting dated March 9, 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: FY – 2021 Manager Requested Items

Motion(s)/Comments: SJ presented the FY-2021 Manager Requested Items with a total estimated cost of \$21,666.63. SJ provided the cost for the Local Assistance item, larger monitor/screen at an estimated cost of \$650.00, this pricing was not available 24-hours prior to the meeting. VC made a motion to approve all items listed in the Manager Request at an estimated cost of \$21,666.63. 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: Personnel Item – Senior Hearing Officer

Motion(s)/Comments: ASW presented a recommendation to offer the position of Senior Hearing Officer to Erica Gage at an annual salary of \$55,000, effective April 12, 2021. WK made a motion to offer the Senior Hearing Officer position to Erica Gage at an annual salary of \$55,000, not to exceed \$58,000, effective April 12, 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

Page 1 of 2
Meeting Date: 03/23/21

Topic: Administration Weekly Update

Motion(s)/Comments: SJ presented the Administration Section Update regarding agency initiatives, projects, and budget.

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: Letter of Concern – Shannon Residential

Motion(s)/Comments: JS presented the Letter of Concern for Shannon County based on their 2019-2020 residential sales study of 85.96%. The Commission discussed the letter and instructed JS to send the letter to Shannon County.

Informational Meeting, No Vote Taken:

Topic: Letter of Concern – Warren Residential

Motion(s)/Comments: JS presented the Letter of Concern for Warren County based on their 2019-2020 residential sales study of 112.17%. The Commission discussed the letter and instructed JS to send the letter to Warren County.

Informational Meeting, No Vote Taken:

Topic: Gasconade County – Discussion

Motion(s)/Comments: JS presented a letter received from the Gasconade County Presiding Commissioner regarding concern about the Assessor's Office and presented budget. The Commission discussed the letter and instructed JS and ASW to draft a response to Gasconade County Presiding Commissioner.

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. RS also provided an update regarding the Appraisal and Assessment Supervisor/Specialist vacant position. The Commission discussed updating the vacancy notice to encourage more applicants.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: VC provided an update on fiscal notes.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10028	Tim Estopp	St. Louis	\$102,070	\$95,000	6.93%	2019-2020
2	19-10415	Lijun Wang	St. Louis	\$58,630	\$57,000	2.78%	2019-2020
3	19-10416	Qui Xiaolong	St. Louis	\$22,840	\$20,330	10.99%	2019-2020
4	19-10417	Lijun Wang	St. Louis	\$15,120	\$12,350	18.32%	2019-2020
5	19-10418	Lijun Wang	St. Louis	\$13,090	\$11,880	9.24%	2019-2020
6	19-10419	Lijun Wang	St. Louis	\$14,440	\$11,400	21.05%	2019-2020
7	19-10420	Lijun Wang	St. Louis	\$11,780	\$9,820	16.64%	2019-2020
8	19-10423	Lijun Wang	St. Louis	\$16,110	\$12,920	19.80%	2019-2020
9	19-10424	Lijun Wang	St. Louis	\$10,550	\$9,600	9.00%	2019-2020
10	19-10425	Lijun Wang	St. Louis	\$18,830	\$12,730	32.40%	2019-2020
11	19-10427	Lijun Wang	St. Louis	\$24,870	\$19,950	19.78%	2019-2020
12	19-10429	Lijun Wang	St. Louis	\$12,430	\$11,700	5.87%	2019-2020
13	19-10430	Lijun Wang	St. Louis	\$23,240	\$18,620	19.88%	2019-2020
14	19-10432	Lijun Wang	St. Louis	\$14,020	\$8,550	39.02%	2019-2020
15	19-10433	Lijun Wang	St. Louis	\$14,290	\$12,350	13.58%	2019-2020
16	19-10825	James Riggs	St. Louis	\$36,820	\$21,740	40.96%	2019-2020
17	19-10838	Robert Griffith	St. Louis	\$40,640	\$23,750	41.56%	2019-2020
18	19-10839	Robert Griffith	St. Louis	\$51,700	\$40,850	20.99%	2019-2020
19	19-10840	Robert Griffith	St. Louis	\$49,860	\$42,750	14.26%	2019-2020
20	19-10841	Robert Griffith	St. Louis	\$35,230	\$23,750	32.59%	2019-2020
21	19-10842	Robert Griffith	St. Louis	\$40,850	\$38,000	6.98%	2019-2020
22	19-10843	Robert Griffith	St. Louis	\$31,500	\$24,700	21.59%	2019-2020
23	19-10844	Robert Griffith	St. Louis	\$31,050	\$23,750	23.51%	2019-2020
24	19-10868	Julian Amy and Samuel T/E	St. Louis	\$212,890	\$156,940	26.28%	2019-2020
25	19-10910	Monsanto Company	St. Louis	\$20,816,350	\$8,640,000	58.49%	2019-2020
26	19-10911	Monsanto Company	St. Louis	\$27,086,460	\$14,400,000	46.84%	2019-2020
27	19-11190	Elizabeth Kessler	St. Louis	\$121,010	\$78,850	34.84%	2019-2020
28	19-11234	Rox Well Properties LLC	St. Louis	\$51,590	\$50,920	1.30%	2019-2020
29	19-11235	Rox Well Properties LLC	St. Louis	\$51,210	\$50,920	0.57%	2019-2020
30	19-11245	7635 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020
31	19-11246	7635 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020
32	19-11247	7635 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020
33	19-11248	7635 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020
34	19-11249	7631 Delmar LLC	St. Louis	\$31,140	\$26,600	14.58%	2019-2020
35	19-11250	7631 Delmar LLC	St. Louis	\$29,870	\$26,600	10.95%	2019-2020
36	19-11251	7627 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020

37	19-11252	7627 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020
38	19-11253	7627 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020
39	19-11254	7627 Delmar LLC	St. Louis	\$28,040	\$26,600	5.14%	2019-2020
40	19-11317	Carol Loeb	St. Louis	\$488,030	\$470,250	3.64%	2019-2020
41	19-11318	Nutmeg LLC	St. Louis	\$418,100	\$304,000	27.29%	2019-2020
42	19-11326	Michael Bobroff	St. Louis	\$113,370	\$101,650	10.34%	2019-2020
43	19-11493	Madras Kay S and Michael D Trustees	St. Louis	\$45,320	\$42,560	6.09%	2019-2020
44	19-11609	Larson Capital Fund II LLC	St. Louis	\$1,393,920	\$870,400	37.56%	2019-2020
45	19-11611	The Nines LLC	St. Louis	\$2,192,540	\$1,262,400	42.42%	2019-2020
46	19-11617	South Country Medical Investors LLC	St. Louis	\$2,834,940	\$2,294,400	19.07%	2019-2020
47	19-11641	Robert & Bridget E H/W La Mear IV	St. Louis	\$330,200	\$303,050	8.22%	2019-2020
48	19-11645	Suarez M Trustee Lee	St. Louis	\$781,380	\$570,000	27.05%	2019-2020
49	19-11669	Barbara J Evans	St. Louis	\$9,040	\$650	92.81%	2019-2020
50	19-11670	Barbara J Evans	St. Louis	\$21,930	\$19,840	9.53%	2019-2020
51	19-11889	Patrick & Tammy Conroy H/W	St. Louis	\$91,330	\$85,500	6.38%	2019-2020
52	19-11891	Wei Liu	St. Louis	\$36,100	\$30,400	15.79%	2019-2020
53	19-11894	Wei Liu	St. Louis	\$32,510	\$28,500	12.33%	2019-2020
54	19-14301	Krug Mark A Elise G H/W	St. Louis	\$151,910	\$107,730	29.08%	2019-2020
55	19-14599	Maguire William K & Diandra J H/W	St. Louis	\$67,780	\$63,650	6.09%	2019-2020
56	19-14600	Michael Fioretti	St. Louis	\$69,200	\$60,800	12.14%	2019-2020
57	19-15798	Charles Karam/Eizember Group Inc.	St. Louis	\$11,400	\$10,830	5.00%	2019-2020
58	19-15800	Charles Karam/Eizember Group Inc.	St. Louis	\$17,920	\$16,130	9.99%	2019-2020
59	19-15803	Charles Karam/KSSO LLC	St. Louis	\$1,160	\$250	78.45%	2019-2020
60	19-15806	Charles Karam/KSSO LLC	St. Louis	\$1,220	\$300	75.41%	2019-2020
61	19-15808	Charles Karam/KASI LLC	St. Louis	\$11,590	\$10,450	9.84%	2019-2020
62	19-16134	GJ & MP LLC	St. Louis	\$6,500	\$4,260	34.46%	2019-2020
63	19-16135	GJ & MP LLC	St. Louis	\$8,870	\$6,080	31.45%	2019-2020
64	19-16136	GJ & MP LLC	St. Louis	\$9,270	\$6,440	30.53%	2019-2020

65	19-16137	GJ & MP LLC	St. Louis	\$8,110	\$6,080	25.03%	2019-2020
66	19-16138	GJ & MP LLC	St. Louis	\$12,770	\$8,080	36.73%	2019-2020
67	19-16139	GJ & MP LLC	St. Louis	\$8,950	\$3,100	65.36%	2019-2020
68	19-16140	GJ & MP LLC	St. Louis	\$6,440	\$5,190	19.41%	2019-2020
69	19-30298	Crown Center Redevelopment Corp	Jackson	\$6,240,000	\$5,859,360	6.10%	2019-2020
70	19-30328	Adrian and Corie Vogel	Jackson	\$76,000	\$38,000	50.00%	2019
71	19-30392	Crown Center Redevelopment Corp	Jackson	\$15,680,000	\$14,181,440	9.56%	2019-2020
72	20-10208	Richlan Properties LLC	St. Louis	\$1,181,630	\$843,200	28.64%	2020
73	20-10361	Wallis Energy Corporation	St. Louis	\$544,000	\$400,000	26.47%	2020
74	20-30031	David Meinsen	Jackson	\$3,115	\$2,615	16.05%	2020
75	20-32549	Whitaker Golf Successor to MO Bluffs	St. Charles	Res \$709,840 Com \$247,207 Ag \$0	Res \$394,393 Com \$135,760 Ag \$0	Res 44.44% Com 45.08 % Ag 0%	2020
76	20-84500	Ste Genevieve Housing Associates I	Ste. Genevieve	\$78,530	\$54,140	31.06%	2020
77	20-84501	Ste Genevieve Housing Associates LP	Ste. Genevieve	\$60,800	\$40,630	33.17%	2020
78	20-84502	St Marys Associates I LP	Ste. Genevieve	\$65,450	\$36,270	44.58%	2020
79	20-86507	Timothy Earl Wade	Scott	Tractor \$7,280	\$6,350	12.77%	2020
80	20-86507	Timothy Earl Wade	Scott	Combine \$18,130	\$11,160	38.44%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-10426	Lijun Wang	St. Louis
2	19-10431	Lijun Wang	St. Louis
3	19-10521	Peter Mayer	St. Louis
4	19-10533	Peter Mayer	St. Louis
5	19-10969	Covenant Place I LLC	St. Louis
6	19-11240	Delmar Group LLC	St. Louis
7	19-11242	7226 Forsyth LLC	St. Louis
8	19-11263	1991 Properties	St. Louis
9	19-11264	1991 Properties	St. Louis
10	19-11271	Stephanie Samuels	St. Louis
11	19-11275	Michael Holtzman	St. Louis
12	19-11281	Kevin Lawlor	St. Louis
13	19-11283	Naomi Cohen	St. Louis
14	19-11327	Linda Holtzman	St. Louis
15	19-11333	Ramilak Inc	St. Louis
16	19-11334	Ramilak Inc	St. Louis
17	19-11335	Ramilak Inc	St. Louis
18	19-11336	KLMR Oxford	St. Louis
19	19-11338	Stafford Manion	St. Louis
20	19-11339	Ellen Braverman	St. Louis
21	19-11340	Stewart Krawll	St. Louis
22	19-11367	Wilsher Properties LLC	St. Louis
23	19-11368	Wilsher Properties LLC	St. Louis
24	19-11369	Wilsher Properties LLC	St. Louis
25	19-11370	Wilsher Properties LLC	St. Louis
26	19-11371	Wilsher Properties LLC	St. Louis
27	19-15799	Charles Karam	St. Louis
28	19-15801	Charles Karam	St. Louis
29	19-15802	Charles Karam	St. Louis
30	19-15804	Charles Karam	St. Louis
31	19-15805	Charles Karam	St. Louis
32	19-15807	Charles Karam	St. Louis
33	19-30276	Great Life Kansas City LLC	Jackson
34	19-30277	Great Life Kansas City LLC	Jackson
35	19-30278	Great Life Kansas City	Jackson

		LLC	
36	19-30279	Great Life Kansas City LLC	Jackson
37	19-30280	Great Life Kansas City LLC	Jackson
38	19-30281	Great Life Kansas City LLC	Jackson
39	19-30282	Great Life Kansas City LLC	Jackson
40	19-30283	Great Life Kansas City LLC	Jackson
41	19-30284	Great Life Kansas City LLC	Jackson
42	19-30285	Great Life Kansas City LLC	Jackson
43	19-30286	Great Life Kansas City LLC	Jackson
44	19-30287	Great Life Kansas City LLC	Jackson
45	19-30299	Crown Center Redevelopment Corp	Jackson
46	19-30300	Crown Center Redevelopment Corp	Jackson
47	19-47056	T Mobile Central LLC	Camden
48	19-47057	T Mobile Central LLC	Camden
49	19-47058	T Mobile Central LLC	Camden
50	19-47059	T Mobile Central LLC	Camden
51	19-47060	T Mobile Central LLC	Camden
52	19-47061	T Mobile Central LLC	Camden
53	19-47062	T Mobile Central LLC	Camden
54	19-47063	T Mobile Central LLC	Camden
55	19-47064	T Mobile Central LLC	Camden
56	19-47065	T Mobile Central LLC	Camden
57	19-47066	T Mobile Central LLC	Camden
58	19-47067	T Mobile Central LLC	Camden
59	20-10022	Superior Bank	St. Louis
60	20-10023	Superior Bank	St. Louis
61	20-10046	410 N Tenth LLC	St. Louis
62	20-10048	Silver Properties MO LLC	St. Louis
63	20-79022	Yashoda Hotels LLC	Platte