

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

04/20/2021

Approved
Page 1 of 1
Minutekeeper's Initials
smj

Date: 04/06/2021

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 adjourn the meeting at 2:13 p.m. The motion was seconded by VC. The meeting was adjourned at 2:13 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 04/05/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, APRIL 6, 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@stateofmo.webex.com](tel:1777776151)

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)

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, April 6, 2021

1:30 p.m.

- I. Stipulations**
 - A) Exhibit A, 1 - 24
- II. Dismissals**
 - A) Exhibit B, 1 - 45
- III. Administration**
 - A) STC Calendar Update
 - B) Approval of Minutes
(Meeting of the State Tax Commission dated March 23, 2021 and Closed Meeting dated March 23, 2021)
 - C) Section Update
- IV. Legal**
 - A) Section Update
 - B) Request for approval of new Senior Hearing Officer IAAO Appraisal Fundamentals Training
- V. Local Assistance**
 - A) Section Update
 - B) Letter of Concern – Carroll Commercial
- VI. Original Assessment**
 - A) Section Update
 - B) Request to Participate in the 2021 WSU Property Tax Conference
- VII. Property Tax/Legislative Items**
- VIII. Commission Comments**
- IX. Closed Session**
- X. Open Session**
- XI. Adjournment**

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

- 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: Approval of Minutes

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated March 23, 2021, and Closed Meeting dated March 23, 2021. WK made a motion to approve the minutes from the Meeting of the State Tax Commission dated March 23, 2021, and Closed Meeting dated March 23, 2021. 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: Request for approval of new Senior Hearing Officer IAAO Appraisal Fundamentals Training

Motion(s)/Comments: ASW presented a request for new Senior Hearing Officer Erica Gage to attend IAAO Courses 101 and 102, May 3-6, 2021, and May 10-13, 2021, respectively. The cost for each course is \$500.00, for a total of \$1,000.00, both courses will be attended virtually. WK made a motion for SHO Erica Gage to attend IAAO Courses 101 and 102 at a total cost of \$1,000.00. 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: Request to Participate in the 2021 WSU Property Tax Conference

Motion(s)/Comments: RS presented a request for Stacey Cowan and herself to attend the 2021 Wichita Property Tax Conference, July 27-28, 2021, from 12:00 p.m. (noon) – 3:15 p.m. both days. The cost for the conference is \$49 per person, for a total cost of \$98.00, the cost will be attended virtually. WK made a motion for Stacey Cowan and RS to attend the 2021 Wichita Property Tax Conference at a total cost of \$98.00. 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 also presented a mock-up of the new website for discussion. The Commission provided feedback and the Managers will present an updated mock-up website design at the next scheduled Meeting of the State Tax Commission of Missouri.

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. ASW also discussed her upcoming training at the end of April and through the month of May.

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 – Carroll Commercial

Motion(s)/Comments: JS presented the Letter of Concern for Shannon County based on their 2019-2020 residential sales study of 88.20%. The Commission discussed the letter and instructed JS to send the letter to Carroll County.

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 draft recommendations on the Cost of Capital Studies.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: VC and WK provided an update on current bills.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10472	Upper Hicks LLC	St. Louis	\$18,810	\$13,300	29.29%	2019-2020
2	19-10779	Mary Hrevus	St. Louis	\$40,150	\$38,950	2.99%	2019-2020
3	19-10818	Christine Pulizos/CPG Management LLC	St. Louis	\$20,030	\$15,680	21.72%	2019-2020
4	19-10819	Christine Pulizos	St. Louis	\$17,580	\$15,680	10.81%	2019-2020
5	19-10968	Michael Bradshaw	St. Louis	\$39,120	\$32,680	16.46%	2019-2020
6	19-10972	Lana Weinbach	St. Louis	\$29,580	\$26,660	9.87%	2019-2020
7	19-10988	Igor Tram	St. Louis	\$11,970	\$11,400	4.76%	2019-2020
8	19-10989	Igor Tram	St. Louis	\$10,490	\$9,690	7.63%	2019-2020
9	19-10992	Igor Tram	St. Louis	\$13,640	\$10,450	23.39%	2019-2020
10	19-11000	Igor Tram	St. Louis	\$11,970	\$6,350	46.95%	2019-2020
11	19-11079	Carolynne Kieffer	St. Louis	\$23,710	\$19,950	15.86%	2019-2020
12	19-11123	James M Bobelak	St. Louis	\$10,600	\$9,500	10.38%	2019-2020
13	19-11124	James M Bobelak	St. Louis	\$11,700	\$9,730	16.84%	2019-2020
14	19-11125	James M Bobelak	St. Louis	\$8,850	\$8,060	8.93%	2019-2020
15	19-11126	James M Bobelak	St. Louis	\$8,950	\$8,250	7.82%	2019-2020
16	19-11162	Patricia Heffner	St. Louis	\$20,330	\$14,210	30.10%	2019-2020
17	19-11291	Robert Bamberger	St. Louis	\$295,750	\$280,120	5.28%	2019-2020
18	19-15752	GSME LLC	St. Louis	\$827,340	\$779,000	5.84%	2019-2020
19	19-20233	Hertz Broadway Tower LLC	St. Louis City	\$6,886,400	\$6,368,000	7.53%	2019-2020

20	19-30304	SRC 2323 Grand Owner LLC	Jackson	\$1,440,000	\$1,408,000	2.22%	2019
21	19-30305	SRC 2323 Grand Owner LLC	Jackson	\$5,120,000	\$4,992,000	2.50%	2019
22	20-30023	Edward Mertz	Jackson	\$30,203	\$17,100	43.38%	2020
23	20-30024	Brian Schieber	Jackson	\$57,961	\$50,546	12.79%	2020
24	20-30032	29th & Brooklyn Properties LLC	Jackson	\$89,568	\$40,960	54.27%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-10990	Igor Tram	St. Louis
2	19-11001	Igor Tram	St. Louis
3	19-11122	James Bobelak	St. Louis
4	19-11133	Thomas Shaner	St. Louis
5	19-11363	KLMR Properties LLC	St. Louis
6	19-14169	St. Louis County Water Company Mo Amer Water Co/Tax Dept	St. Louis
7	19-14172	Hoffmann Industries	St. Louis
8	19-14174	Brown Shoe Company	St. Louis
9	19-14176	Matrix Commons LLC	St. Louis
10	19-14187	Fenton Development LLC	St. Louis
11	19-14188	Fenton Development LLC	St. Louis
12	19-14190	Pointe Fenton Partners LLC	St. Louis
13	19-14194	Olde Towne Plaza LLC	St. Louis
14	19-14216	Cornerstone Industrial Fund I LLC Altus Properties LLC	St. Louis
15	19-14217	Cornerstone Industrial Fund I LLC C/O Altus Properties LLC	St. Louis
16	19-14218	Cornerstone Industrial Fund I LLC C/O Altus Properties LLC	St. Louis
17	19-14219	Altus Questover	St. Louis
18	19-14220	Altus Corporate 44 Partners LLC	St. Louis
19	19-14226	West Park Retail LLC	St. Louis
20	19-14227	Altus Corporate 44 Partners LLC	St. Louis
21	19-14229	West Park Retail LLC	St. Louis
22	19-14232	Altus Industrial LLC	St. Louis
23	19-14233	Altus Industrial LLC	St. Louis
24	19-14234	Altus Industrial LLC	St. Louis
25	19-14235	Newby Latty LLC	St. Louis
26	19-14242	Mje L L C	St. Louis

27	19-14246	Colfin Cobalt I-Ii Owner LLC	St. Louis
28	19-14247	Frontenac Property Owner LLC	St. Louis
29	19-14258	RNSI City Place Owner LLC	St. Louis
30	19-14259	RNSI City Place Owner LLC	St. Louis
31	19-14261	RNSI City Place Owner LLC	St. Louis
32	19-14262	RNSI City Place Owner LLC	St. Louis
33	19-14267	Fenton Properties Ii LLC	St. Louis
34	19-14276	4227 Investors LLC	St. Louis
35	19-14285	BBK Westport Industrial LLC	St. Louis
36	19-14286	BBK Westport Industrial LLC	St. Louis
37	19-15745	Coyle Cynthia Trustee	St. Louis
38	19-20237	Crossface LLC	St. Louis City
39	20-30034	Evolution Audio Inc	Jackson
40	20-30036	FP3 LLC	Jackson
41	20-30037	Complete Compact Aero Operations System Inc	Jackson
42	20-30045	Brian Schieber	Jackson
43	20-30046	Brian Schieber	Jackson
44	20-30306	Hillside Expo LLC	Jackson
45	20-79024	Sunny Hotels LLC	Platte