

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: 04/20/2021

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 personnel matters per Section 610.021(3) and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 3:17 p.m. WK made a motion to reopen the meeting at 3:58 p.m. VC seconded the motion. The meeting reopened at 3:58 p.m.
- VC made a motion to adjourn the meeting at 3:58 p.m. The motion was seconded by WK. The meeting was adjourned at 3:58 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 04/19/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, APRIL 20, 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, April 20, 2021

1:30 p.m.

- I. Stipulations**
 - A) Exhibit A, 1 - 16

- II. Dismissals**
 - A) Exhibit B, 1 - 71

- III. Administration**
 - A) STC Calendar Update
 - B) Approval of Minutes
(Meeting of the State Tax Commission dated April 6, 2021)
 - C) Section Update
 - D) Assessor-Elect Training – Discussion
 - E) Assessor Education Requirements - Discussion

- IV. Legal**
 - A) Section Update

- V. Local Assistance**
 - A) Section Update
 - B) Business Personal Property Declarations - Discussion

- VI. Original Assessment**
 - A) Section Update
 - B) Staff COC Presentation – Rosella Schad and Stacey Cowan

- VII. Property Tax/Legislative Items**

- VIII. Commission Comments**

- IX. Closed Session**
 - A. Personnel – Sections 610.021(3) and (13)¹

- 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

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

Topic: Stipulations

Motion(s)/Comments: ASW presented the Stipulations that were ready for approval, which were listed on Exhibit A of the agenda. VC made a motion to approve the Stipulations on Exhibit A. WK 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. VC made a motion to approve the Dismissals on Exhibit B. WK 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 April 6, 2021. WK made a motion to approve the minutes from the Meeting of the State Tax Commission dated April 6, 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: Dedicated Scanner for On-Base Software

Motion(s)/Comments: SJ presented an update for the dedicated scanner for the On-Base software that was approved at the March 23, 2021, Commission Meeting. ITSD stated this hardware is backordered and they could not guarantee this would be received and invoiced for FY-2021. The cost presented on March 23, 2021, was \$9,616.63. WK made a motion to allow payment of this hardware with FY-2022 funds if the equipment is not received and invoiced in FY-2021. VC seconded the motion. This item was not listed on the agenda, as SJ received the update the morning of the Commission Meeting.

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.

Informational Meeting, No Vote Taken:

Topic: Assessor-Elect Training - Discussion

Motion(s)/Comments: SJ presented August 23-24, 2021, as a tentative date for the Assessor-Elect training at the Governor Office Building Ballroom. The Commission stated those dates could accommodate the agency schedule. SJ stated she would coordinate with the Missouri State Assessors' Association (MSAA) President, Darrin Gladbach, and coordinate with JS to obtain assessor-elect contact information.

Informational Meeting, No Vote Taken:

Topic: Assessor Education Requirements - Discussion

Motion(s)/Comments: SJ discussed questions posed by the MSAA Executive Board regarding assessor education attendance requirements. The Commission discussed the questions posed and instructed SJ and ASW to communicate with the MSAA Education Chair and Executive Board.

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: Business Personal Property Declarations - Discussion

Motion(s)/Comments: JS and ASW presented a draft letter to the MSAA President regarding inquires they have received from assessors regarding whether to apply accelerated depreciation to the original cost of business personal property due to the COVID-19 pandemic. The current version of Section 137.122 does not allow for the application of accelerated depreciation for this specific reason. The Commission discussed the letter and instructed JS and ASW to proceed with sending the letter to the MSAA President.

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: Staff COC Presentation – Rosella Schad and Stacey Cowan

Motion(s)/Comments: RS and Stacey Cowan presented the staff cost of capital study recommendations to the Commission.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10874	Cole MT Bridgeton MO LLC	St. Louis	\$35,580	\$23,300	34.51%	2019-2020
2	19-10875	Cole MT Bridgeton MO LLC	St. Louis	\$2,677,340	\$1,752,130	34.56%	2019-2020
3	19-10876	Cole MT Bridgeton MO LLC	St. Louis	\$1,098,340	\$718,910	34.55%	2019-2020
4	19-10877	Cole MT Bridgeton MO LLC	St. Louis	\$505,600	\$397,630	21.35%	2019-2020
5	19-10878	Cole MT Bridgeton MO LLC	St. Louis	\$20,450	\$13,700	33.01%	2019-2020
6	19-10879	Spirit Realty Capital	St. Louis	\$58,590	\$38,340	34.56%	2019-2020
7	19-11024	Daniel Hyatt	St. Louis	\$15,730	\$13,300	15.45%	2019-2020
8	19-11027	Daniel Hyatt	St. Louis	\$22,800	\$19,950	12.50%	2019-2020
9	19-11266	C & B Properties LLC	St. Louis	\$197,790	\$179,200	9.40%	2019-2020
10	19-11888	Rosemarie M Palazzolo	St. Louis	\$31,450	\$27,550	12.40%	2019-2020
11	20-10045	Reid Trust II Et Al	St. Louis	\$424,860	\$410,140	3.46%	2020
12	20-10362	Abdelqader Ali Abdallah	St. Louis	\$320,000	\$288,000	10.00%	2020
13	20-10363	Christopher Reinhardt dba Prestige Power Washing	St. Louis	\$19,230	\$8,960	53.41%	2020
14	20-10364	Christopher Reinhardt dba Prestige Power Washing	St. Louis	\$15,070	\$7,010	53.48%	2020
15	20-10365	Christopher Reinhardt dba Prestige Power Washing	St. Louis	\$24,160	\$11,230	53.52%	2020
16	20-30051	Basie Court Redevelopment Investors, LP	Jackson	\$643,417	\$570,000	11.41%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-11121	James M Bobelak	St. Louis
2	19-11362	Emry Development Co. LLC	St. Louis
3	19-11525	Mercy Finance	St. Louis
4	19-11526	Mercy Finance	St. Louis
5	19-11527	Mercy Finance	St. Louis

6	19-11528	Metro Imaging LLC	St. Louis
7	19-11529	Frontenac Properties Inc.	St. Louis
8	19-11530	Mercy Finance	St. Louis
9	19-11531	Mercy Finance	St. Louis
10	19-11532	Mercy Finance	St. Louis
11	19-11533	Mercy Finance	St. Louis
12	19-11534	Mercy Finance	St. Louis
13	19-11535	Mercy Finance	St. Louis
14	19-11536	Metro Imaging LLC	St. Louis
15	19-11537	Mercy Finance	St. Louis
16	19-11538	Mercy Finance	St. Louis
17	19-11539	Mercy Finance	St. Louis
18	19-11540	Mercy Finance	St. Louis
19	19-11541	Mercy Finance	St. Louis
20	19-11542	Mercy Finance	St. Louis
21	19-11543	Mercy Hospitals East Communities	St. Louis
22	19-11544	Mercy Hospitals East Communities	St. Louis
23	19-11545	Mercy Finance	St. Louis
24	19-11546	Mercy Finance	St. Louis
25	19-11547	Mercy Finance	St. Louis
26	19-11548	Mercy Finance	St. Louis
27	19-11549	Mercy Finance	St. Louis
28	19-11550	Mercy Finance	St. Louis
29	19-11551	Mercy Heath Service LLC	St. Louis
30	19-11552	Mercy Finance	St. Louis
31	19-11553	Mercy Finance	St. Louis
32	19-11554	Mercy Finance	St. Louis
33	19-11555	Mercy Finance	St. Louis
34	19-11556	Mercy Finance	St. Louis
35	19-11557	Mercy Hospitals East Communities	St. Louis
36	19-11558	Mercy Finance	St. Louis
37	19-11559	Mercy Finance	St. Louis
38	19-11560	Mercy Finance	St. Louis
39	19-11561	Mercy Finance	St. Louis
40	19-11562	Mercy Finance	St. Louis
41	19-11563	Mercy Finance	St. Louis
42	19-11564	Mercy Finance	St. Louis
43	19-11565	Mercy Finance	St. Louis
44	19-11566	Mercy Finance	St. Louis
45	19-11567	Mercy Finance	St. Louis
46	19-11568	Mercy Finance	St. Louis

47	19-11569	Mercy Clinic East Communities	St. Louis
48	19-11570	Mercy Finance	St. Louis
49	19-11571	Mercy Finance	St. Louis
50	19-11572	Mercy Finance	St. Louis
51	19-11573	Mercy Finance	St. Louis
52	19-11574	Mercy Hospitals East Communities	St. Louis
53	19-11575	Metro Imaging LLC	St. Louis
54	19-11576	Metro Imaging LLC	St. Louis
55	19-11577	Mercy Finance	St. Louis
56	19-11578	St. Anthony's Medical Center	St. Louis
57	19-11579	Mercy Health Service LLC	St. Louis
58	19-11580	Mercy Finance	St. Louis
59	19-11581	Mercy Finance	St. Louis
60	19-11582	Mercy Finance	St. Louis
61	19-11625	Mercy Health East Communities	St. Louis
62	19-11626	St. Anthony's Medical Center	St. Louis
63	19-11627	1001 Kirkwood LLC	St. Louis
64	19-11628	1001 Kirkwood LLC	St. Louis
65	19-11629	St. Anthony's Medical Center	St. Louis
66	19-11630	St. Anthony's Medical Center	St. Louis
67	20-10044	Reid Trust II IRREV Vivos Trust	St. Louis
68	20-10188	DIF Sunset Place LLC	St. Louis
69	20-10282	DIF Sunset Place LLC	St. Louis
70	20-10321	PPM Warson LLC	St. Louis
71	20-10322	PPM Warson LLC	St. Louis