

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: 05/18/2021

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
A. Westermann (ASW), Chief Counsel

► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- VC 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 WK. The meeting went into closed session at 2:02 p.m. VC made a motion to reopen the meeting at 3:28 p.m. GR seconded the motion. The meeting reopened at 3:28 p.m.
- VC made a motion to adjourn the meeting at 3:28 p.m. The motion was seconded by GR. The meeting was adjourned at 3:28 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 05/17/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, MAY 18, 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, May 18, 2021

1:30 p.m.

- I. Memo of Understanding**
 - A. Jackson County Residential
 - B. McDonald County Commercial

- II. Stipulations**
 - A. Exhibit A, 1 - 20

- III. Dismissals**
 - A. Exhibit B, 1 - 7

- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated May 11, 2021, and Closed Meeting dated May 11, 2021)
 - C. Section Update
 - D. STC Administrative Policy Manual Updates

- V. Legal**
 - A. Section Update

- VI. Local Assistance**
 - A. Section Update

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

- VIII. Property Tax/Legislative Items**

- IX. Commission Comments**

- X. Closed Session**
 - A. Sections 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 – Jackson County Residential

Motion(s)/Comments: JS presented a Memo of Understanding (MOU) for Jackson County based on their 2019-2020 residential sales study of 84.90%. The MOU provided steps to be completed by the Assessor based on the 2020-2021 Maintenance Plan and the most recent addendum. Additionally, the MOU provided steps for Jackson County to complete a parcel-by-parcel review and implement a new CAMA system by 2023. VC made a motion to approve the MOU for Jackson County based on their 2019-2020 residential sales study. WK seconded the motion. All Commissioners approved electronic signatures for the MOU.

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 – McDonald County Commercial

Motion(s)/Comments: JS presented a Memo of Understanding (MOU) for McDonald County based on their 2019-2020 commercial ratio study of 74.10%. The MOU provided steps to be completed by the Assessor for the 2021 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for McDonald County based on their 2019-2020 commercial ratio study. WK seconded the motion. All Commissioners approved electronic signatures for the MOU.

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. 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 May 11, 2021, and Closed Meeting dated May 11, 2021. WK made a motion to approve the minutes from the Meeting of the State Tax Commission dated May 11, 2021, and Closed Meeting dated May 11, 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: Summer Luncheon

Motion(s)/Comments: SJ presented the tentative date of June 22, 2021, to host the Summer Luncheon in conjunction with LA Team Member training. The Commission discussed the luncheon details and LA Training. VC made a motion to reserve a park pavilion and have the luncheon catered. 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: STC Administrative Policy Manual Updates

Motion(s)/Comments: SJ presented the proposed STC Administrative Policy updates for policies 1.05, 1.12, 1.22, 2.04, 2.13, 2.17, 2.20, 2.34, and 3.03. SJ furthered stated the Chief Counsel Amy S. Westermann had also reviewed all of the proposed policy updates. The Commission requested this item be tabled until the next scheduled Commission Meeting, June 1, 2021.

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: 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 provided an update on the upgrades that will be implemented by GL Solutions in the coming weeks.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Weekly Update

Motion(s)/Comments: JS presented the Local Assistance Section Update and informed the Commission that the 2019-2020 cycle is complete and that the final ratio report will be posted to the website soon. JS also provided that they are working on starting the 2021-2022 cycle.

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 the date of the utility hearings scheduled for June 8, 2021, via in person and Webex.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Update

Motion(s)/Comments: VC provided several updates to bills that passed through the 2021 Legislative bodies.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	15-45503	Poplar Bluff Associates I, LP	Butler	\$690,580	\$280,598	59.37%	2015-2016
2	15-45512	Poplar Bluff Properties III, LP	Butler	\$458,430	\$294,603	35.74%	2015-2016
3	17-45503	Poplar Bluff Associates I, LP	Butler	\$690,580	\$284,941	58.74%	2017-2018
4	17-45513	Poplar Bluff Properties III, LP	Butler	\$458,430	\$310,508	32.27%	2017-2018
5	17-45515	South Pointe Apartments LP	Butler	\$695,880	\$282,625	59.39%	2017-2018
6	19-11893	Wei Liu	St. Louis	\$17,100	\$16,150	5.56%	2019
7	19-14612	RZJ Properties LLC	St. Louis	Res \$12,120 Com \$39,770	Res \$9,410 Com \$19,360	Res 22.36% Com 51.32%	2019-2020
8	19-30308	HP Development Partners LLC	Jackson	\$602,934	\$268,800	55.42%	2019-2020
9	19-30310	Wal-Mart Stores Inc	Jackson	\$89,792	\$17,600	80.40%	2019-2020
10	19-30311	Wal-Mart Real Estate Business Trust	Jackson	\$3,876	\$285	92.65%	2019-2020
11	19-30312	Wal-Mart Stores Inc Blue Sky Self Storage Grandview MO-1 LLC	Jackson	\$73,629	\$57,600	21.77%	2019-2020
12	19-30314	Walnut Woods Lane Co LLC	Jackson	\$13,300	\$4,750	#DIV/0!	2019
13	19-30329	CHSB Apartments LP	Jackson	\$289,275	\$242,630	16.12%	2020
14	20-10225	Scott Joe H SR Living Trust	St. Louis	\$3,185,760	\$3,038,910	4.61%	2020
15	20-10369	Randall Johnson	St. Louis	\$180,120	\$142,500	20.89%	2020
16	20-32500	Arek & Luisa Michalski	St. Charles	\$37,944	\$34,200	9.87%	2020
17	20-32551	David & Regina Oar	St. Charles	\$16,797	\$6,270	62.67%	2020
18	20-45505	Poplar Bluff Associates I, LP	Butler	\$690,580	\$283,093	59.01%	2020
19	20-45513	South Pointe Apartments LP	Butler	\$695,880	\$286,485	58.83%	2020
20	20-45515	Poplar Bluff Associates III, LP	Butler	\$458,430	\$313,034	31.72%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-14308	Commerce Bank of St. Louis Co.	St. Louis
2	19-10660	Thomas & Denise Reed	St. Louis
3	19-14306	Commerce Bank of St. Louis NA.	St. Louis
4	19-14307	Commerce Bank NA	St. Louis
5	19-14309	1699 Clarkson LLC	St. Louis
6	19-30327	KC United Methodist Retirement Home Inc	Jackson
7	20-32506	Foundation of Learning	St. Charles