

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: 06/01/2021

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. Cowan (SC), Appraisal and Assessment Specialist/Supervisor
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 2:23 p.m. The motion was seconded by VC. The meeting was adjourned at 2:23 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 05/28/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JUNE 1, 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](https://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:+16504793207) 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, June 1, 2021

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A, 1 – 3

- II. Dismissals**
 - A. Exhibit B, 1 – 2

- III. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated May 18, 2021, and Closed Meeting dated May 18, 2021)
 - C. Section Update
 - D. STC Administrative Policy Manual Updates

- IV. Legal**
 - A. Section Update
 - B. Request to Purchase Digital Audio Recorder

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

- VI. Original Assessment**
 - A. Section Update
 - B. Staff Draft Valuation Presentations for Centrally Assessed Railroad and Utility Companies, Commercial Aircraft Owned by Airlines, and Commercial Aircraft Owned by Others¹

- VII. Property Tax/Legislative Items**

- VIII. Commission Comments**

- IX. Closed Session**

- 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. 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 May 25, 2021, and Closed Meeting dated May 25, 2021. VC made a motion to approve the minutes from the Meeting of the State Tax Commission dated May 25, 2021, and Closed Meeting dated May 25, 2021. 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: STC Administrative Policy Manual Updates

Motion(s)/Comments: SJ distributed proposed STC Administrative Policy Manual updates for policies 1.05, 1.12, 1.22, 2.04, 2.13, 2.17, 2.20, 3.03, and new policy 2.34. SJ further stated that ASW had reviewed all of the proposed policy updates. VC made a motion to approve STC Administrative Policy Manual updates for policies 1.06, 1.12, 1.22, 2.04, 2.13, 2.17, 2.20, 3.03, and new policy 2.34, effective June 1, 2021. 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: Request to Purchase Digital Audio Recorder

Motion(s)/Comments: ASW presented a request to purchase a new recorder allowing the Chief Counsel and all Senior Hearing Officers to have a recorder assigned to them for the conduct of hearings. The estimated cost of the recorder is \$70.00. VC made a motion to approve the purchase of a recorder at an estimated cost of \$70.00. 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: Administration Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed the section progress and projects.

Informational Meeting, No Vote Taken:

Topic: Legal Section 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 Section Update

Motion(s)/Comments: JS presented the Local Assistance Section Update and discussed the preparations for the 2021 cycle.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: RS presented the Original Assessment Section Update.

Informational Meeting, No Vote Taken:

Topic: Staff Draft Valuation Presentations for Centrally Assessed Railroad and Utility Companies, Commercial Aircraft Owned by Airlines, and Commercial Aircraft Owned by Others

Motion(s)/Comments: RS and SC presented the draft valuations for Centrally Assessed Railroad and Utility Companies, Commercial Aircraft Owned by Airlines, and Commercial Aircraft Owned by Other. RS further stated that the informal hearings are scheduled for June 8, 2021, and certification is scheduled for June 15, 2021.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-11148	Michael and Marcy Fagan	St. Louis	\$49,400	\$43,700	11.54%	2019-2020
2	20-10191	Roland Berz	St. Louis	\$25,310	\$21,280	15.92%	2020
3	20-10203	John Taylor	St. Louis	\$245,410	\$118,400	51.75%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-32586	JGDD West Terra LLC	St. Charles
2	20-10226	GMH LANDMARK LLC	St. Louis