

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: 06/15/2021

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**

- VC made a motion to adjourn the meeting at 2:13 p.m. The motion was seconded by GR. The meeting was adjourned at 2:13 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 06/14/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JUNE 15, 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 15, 2021

1:30 p.m.

I. Original Assessment Certification

- A. Document #1 (& Attachments 1A – 1B) – Certification of Centrally Assessed Railroad and Utility Companies
- B. Document #2 (& Attachments 2A – 2B) – Certification of Commercial Aircraft Owned by Airlines
- C. Document #3 (& Attachments 3A – 3B) – Certification of Commercial Aircraft Owned by Others
- D. Document #4 – Staff Additional Information to the Commission

II. Stipulations

- A. Exhibit A, 1 – 52

III. Dismissals

- A. Exhibit B, 1 – 3

IV. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meeting of the State Tax Commission dated June 8, 2021, and Closed Meeting dated June 8, 2021)
- C. Section Update
- D. MSAA September Course Curriculum
- E. Quarterly Reimbursement Form Revision

V. Legal

- A. Section Update

VI. Local Assistance

- A. Section Update
- B. Request to Attend Missouri Mappers Annual Meeting

VII. Original Assessment

- A. Section Update

VIII. Property Tax/Legislative Items

- A. 2022 Legislative Proposals

IX. Commission Comments

- A. Annual Report Recommendations and Process

X. Closed Session

- A. Personnel – Sections 610.021(3) and (13)¹

XI. Open Session

XII. Adjournment

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

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to
Section 610.021, RSMo. 2004

Topic: Document #1 (& Attachments 1A – 1B) – Certification of Centrally Assessed Railroad and Utility Companies

Motion(s)/Comments: RS presented the Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Document #1 dated June 15, 2021, and all corresponding attachments 1A – 1B. VC made a motion to approve the Certification of Centrally Assessed Railroad and Utility Companies and corresponding attachments 1A – 1B. GR seconded the motion. The Commissioners approved electronic signature for the Certification.

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: Document #2 (& Attachments 2A – 2B) – Certification of Commercial Aircraft Owned by Airlines

Motion(s)/Comments: RS presented the Certification of Commercial Aircraft Owned by Airlines as illustrated on Document #2 dated June 15, 2021, and all corresponding attachments 2A – 2B. VC made a motion to approve the Certification of Commercial Aircraft Owned by Airlines and corresponding attachments 2A – 2B. GR seconded the motion. The Commissioners approved electronic signature for the Certification.

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: Document #3 (& Attachments 3A – 3B) – Certification of Commercial Aircraft Owned by Others

Motion(s)/Comments: RS presented the Certification of Commercial Aircraft Owned by Others as illustrated on Document #3 dated June 15, 2021, and all corresponding attachments 3A – 3B. VC made a motion to approve the Certification of Commercial Aircraft Owned by Others and corresponding attachments 3A – 3B. GR seconded the motion. The Commissioners approved electronic signature for the Certification.

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: 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. GR 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 Stipulations on Exhibit B. GR 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 June 8, 2021, and Closed Meeting dated June 8, 2021. VC made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated June 8, 2021, and Closed Meeting dated June 8, 2021. GR 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: MSAA September Course Curriculum

Motion(s)/Comments: SJ presented the September 2021 Missouri State Assessors' Association (MSAA) course curriculum. VC made a motion to approve the September 2021 course curriculum. GR 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: Quarterly Reimbursement Form Revision

Motion(s)/Comments: SJ presented the revisions to the Quarterly Reimbursement Form that ASW, JS, and SJ reviewed to streamline the submission and auditing process. The proposed revised form would be implemented beginning July 1, 2021, for fiscal year 2022. The Commission discussed the form and SJ provided the positive feedback received from the test group, MSAA Executive Board, and a small group of Clerks at a recent training. VC made a motion to approve the revised Quarterly Reimbursement Form. GR 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 Attend Missouri Mappers Annual Meeting

Motion(s)/Comments: JS presented a memo requesting Larry Jones and Stephanie Stevens attend the Missouri Mappers Association Annual Conference, August 3-6, 2021. The conference cost is \$200.00 per person. There are no additional travel costs associated with this request. VC made a motion to amend the request to include attendance of Gary Romine with Larry Jones and Stephanie Stevens. GR 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: Document #4 – Staff Additional Information to the Commission

Motion(s)/Comments: RS presented Document #4 dated June 15, 2021, regarding penalties, Cost of Capital Studies, and telephone companies for the 2021 Certification of Value for the Centrally Assessed Railroad and Utility Companies, Commercial Aircraft Owned by Airlines, and Commercial Aircraft Owned by Others. Staff recommended no penalties and no changes to the Cost of Capital Studies. Staff also notified that no telephone companies elected to utilize the methodology defined in 137.122, RSMo.

Informational Meeting, No Vote Taken:

Topic: Administration Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed 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 schedules 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 and discussed certification. RS also inquired of the Commission of the process in reviewing the Code of State Regulations (CSR) per 536.175, RSMo. The Commission instructed the Managers to review the agency CSRs per 536.175, RSMo.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: VC provided an update on bills that have been signed by Governor Parson.

Informational Meeting, No Vote Taken:

Topic: 2022 Legislative Proposals and Annual Report Recommendations and Process

Motion(s)/Comments: GR presented the 2022 Legislative Proposal forms received from Office of Administration, Budget and Planning. GR inquired if any section had anything that the agency should address utilizing these forms. Additionally, GR discussed the recommendations of the Annual Report in conjunction with the proposal forms.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-30313	Friendship Manor Senior Housing LP	Jackson	\$492,006	\$399,000	18.90%	2019-2020
2	20-10009	Adam Winfrey	St. Louis	\$22,650	\$17,100	24.50%	2020
3	20-10021	Chapter 100 City of Hazelwood	St. Louis	\$1,248,000	\$392,000	28.82%	2020
4	20-10024	E HENRY PROPERTIES LLC	St. Louis	\$592,000	\$421,380	86.15%	2020
5	20-10025	9521 MISSOURI VENTURES LLC	St. Louis	\$832,000	\$115,200	63.27%	2020
6	20-10026	SCHNUCK MARKETS INC ATTN MARY H MOORKAMP	St. Louis	\$784,000	\$288,000	63.27%	2020
7	20-10030	DESCO INVESTMENT COMPANY L L C SCHNUCKS MARKET INC	St. Louis	\$180,670	\$104,800	41.99%	2020
8	20-10031	DESCO INVESTMENT COMPANY L L C SCHNUCKS MARKET INC	St. Louis	\$1,998,530	\$1,159,200	42.00%	2020
9	20-10033	SLW REAL ESTATE LLC RASH and ASSOCIATES LP	St. Louis	\$517,090	\$392,000	24.19%	2020
10	20-10035	11505 Olive LLC	St. Louis	\$20,350	\$16,060	21.08%	2020
11	20-10036	11505 Olive LLC	St. Louis	\$1,092,540	\$862,270	21.08%	2020
12	20-10037	11505 Olive LLC	St. Louis	\$241,340	\$190,460	21.08%	2020
13	20-10038	LITTLE SHERMAN C and DELAINE K REV TRUST	St. Louis	\$720,000	\$584,000	18.89%	2020
14	20-10041	MCMANUS HOLDINGS LLC	St. Louis	\$554,820	\$425,600	23.29%	2020

15	20-10042	T and M REALTY COMPANY LLC	St. Louis	\$172,800	\$73,600	57.41%	2020
16	20-10043	WILDWOOD SQUARE L L C	St. Louis	\$1,446,910	\$963,200	33.43%	2020
17	20-10047	410 N TENTH L L C	St. Louis	\$298,500	\$232,000	22.28%	2020
18	20-10049	SLAVIK INVESTMENTS INC	St. Louis	\$336,000	\$224,000	33.33%	2020
19	20-10051	SILVER PROPERTIES MO LLC	St. Louis	\$838,340	\$350,370	58.21%	2020
20	20-10052	The Otto Partnership	St. Louis	\$928,000	\$768,000	17.24%	2020
21	20-10222	ST. LOUIS TITLE, LLC QI FOR WOODSON PROFESSIONAL	St. Louis	\$288,000	\$137,600	52.22%	2020
22	20-10326	Steven Azinger	St. Louis	\$253,940	\$218,500	13.96%	2020
23	20-10331	Property Management Partners LLC	St. Louis	\$13,300	\$12,640	4.96%	2020
24	20-10332	Saturn Properties LC	St. Louis	\$8,850	\$8,360	5.54%	2020
25	20-10333	Saturn Properties LC	St. Louis	\$17,120	\$13,980	18.34%	2020
26	20-10334	Property Management Partners LLC	St. Louis	\$15,690	\$12,350	21.29%	2020
27	20-10335	Property Management Partners LLC	St. Louis	\$16,550	\$14,250	13.90%	2020
28	20-10336	Property Management Partners LLC	St. Louis	\$16,000	\$11,780	26.38%	2020
29	20-10339	Saturn Properties LLC	St. Louis	\$9,580	\$8,000	16.49%	2020
30	20-10340	Venus Properties LLC	St. Louis	\$11,550	\$10,640	7.88%	2020
31	20-10341	P H Invest V LLC	St. Louis	\$8,280	\$4,940	40.34%	2020
32	20-10342	JD Investment Solutions LLC	St. Louis	\$25,100	\$16,150	35.66%	2020
33	20-10343	MARS Properties LLC	St. Louis	\$10,110	\$9,500	6.03%	2020
34	20-10344	Saturn Properties LC	St. Louis	\$11,700	\$6,840	41.54%	2020
35	20-10346	Saturn Properties LC	St. Louis	\$7,580	\$7,030	7.26%	2020
36	20-10347	Aly Gumballs LLC	St. Louis	\$11,510	\$7,600	33.97%	2020
37	20-10348	Saturn Properties LLC	St. Louis	\$12,960	\$10,430	19.52%	2020
38	20-10349	HTA LLC	St. Louis	\$8,130	\$6,080	25.22%	2020
39	20-10350	HTA LLC	St. Louis	\$9,230	\$7,980	13.54%	2020

40	20-10351	DAVIS MANAGEMENT GROUP LLC	St. Louis	\$17,500	\$14,250	18.57%	2020
41	20-10352	LONDON ENTERPRISES LLC	St. Louis	\$17,500	\$16,150	7.71%	2020
42	20-10353	Maryland Management Group 1 LP	St. Louis	\$39,330	\$38,000	3.38%	2020
43	20-10354	Pelican Partner I LP	St. Louis	\$27,950	\$12,920	53.77%	2020
44	20-10355	James A Sachar	St. Louis	\$99,090	\$86,050	13.16%	2020
45	20-10356	George and Andrea Kloster	St. Louis	\$129,140	\$119,700	7.31%	2020
46	20-10385	Bryce Holdings LLC	St. Louis	\$34,140	\$31,540	7.62%	2020
47	20-10389	LONDON ENTERPRISES LLC	St. Louis	\$17,500	\$14,250	18.57%	2020
48	20-10390	LONDON ENTERPRISES LLC	St. Louis	\$17,500	\$15,200	13.14%	2020
49	20-10391	318 SH 2N LLC	St. Louis	\$37,620	\$36,100	4.04%	2020
50	20-60000	HERMITAGE LUMBER, INC	Hickory	\$51,850	\$51,850	0.00%	2020
51	20-60001	HERMITAGE LUMBER, INC	Hickory	\$55,300	\$55,300	0.00%	2020
52	20-60002	HERMITAGE LUMBER, INC	Hickory	\$535,220	\$524,280	2.04%	2020

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	20-10050	Silver Properties Mo LLC	St. Louis
2	20-10392	Marianne Lynch	St. Louis
3	20-30044	I-70 Auto Service, Inc	Jackson