

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: 06/29/2021 **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:

- L. Hixson (LH), Appraisal and Assessment
Assistant Manager, Local Assistance
- S. Jacobs (SJ), Administrative Secretary
- R. Schad (RS), Appraisal and Assessment
Manager, Original Assessment
- 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 legal and personnel matters per Sections 610.021(1), (3), and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 2:16 p.m. WK made a motion to reopen the meeting at 3:29 p.m. VC seconded the motion. The meeting reopened at 3:29 p.m.
- ▶ WK made a motion to adjourn the meeting at 3:30 p.m. The motion was seconded by VC. The meeting was adjourned at 3:30 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 06/28/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JUNE 29, 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 29, 2021

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A, 1 – 28
- II. Dismissals**
 - A. Exhibit B, 1
- III. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated June 15, 2021)
 - C. Section Update
 - D. FY-2022 Cooperative Agreement and Internal Control Plan
 - E. 2021 MSAA Conference – Letter from the Commission
- IV. Legal**
 - A. Section Update
- V. Local Assistance**
 - A. Section Update
 - B. Warren County - Discussion
- VI. Original Assessment**
 - A. Section Update
- VII. Property Tax/Legislative Items**
- VIII. Commission Comments**
- IX. Closed Session**
 - A. Legal Discussion – Section 610.021(1)
 - B. 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. 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. 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 June 15, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated June 15, 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: FY-2022 Cooperative Agreement and Internal Control Plan

Motion(s)/Comments: SJ presented the FY-2022 Cooperative Agreement between Office of Administration, Division of Accounting with the accompanying FY-2022 State Tax Commission Internal Control Plan. VC made a motion to approve the FY-2022 Cooperative Agreement and the FY-2022 State Tax Commission Internal Control Plan. WK seconded the motion. The Commission approved electronic signature for the Cooperative Agreement.

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: FY-2022 Assessment Reimbursement Rate

Motion(s)/Comments: VC provided an update regarding the budget and potential withholding of Assessment Maintenance funds. It is anticipated that the funds will be released with the special session budget issues getting resolved. WK made a motion to reimburse at \$3.15 per parcel at the 2020 parcel count, if the Governor announces the funds will not be withheld. VC seconded the motion. This item was not listed on the posted agenda as it was brought up by a Commissioner during meeting discussion.

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 section progress and projects.

Informational Meeting, No Vote Taken:

Topic: 2021 MSAA Conference – Letter from the Commission

Motion(s)/Comments: VC presented the draft letter from the Commission for the 2021 Missouri State Assessors' Association Conference. The Commission discussed the letter and instructed SJ to finalize with electronic signatures.

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. ASW also presented a draft summary of law changes to post to the STC website. The Commission instructed SJ to post the summary on August 28, 2021.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

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

Informational Meeting, No Vote Taken:

Topic: Warren County - Discussion

Motion(s)/Comments: LH provided an updated regarding an inquiry received from a Warren County district. LH provided the Commission details on the discussion with Katie Smith, Warren County Assessor.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: RS presented the Original Assessment Section Update and stated they have begun preparations for 2022.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10661	Jerry and Barbara Tuma	St. Louis	\$421,440	\$208,000	50.65%	2019-2020
2	19-10662	Jerry and Barbara Tuma	St. Louis	\$219,810	\$160,000	27.21%	2019-2020
3	19-30308	HP Development Partners LLC	Jackson	\$602,934	\$268,800	55.42%	2019-2020
4	20-10001	Patrick J Wroblewski	St. Louis	\$10,850	\$3,250	70.05%	2020
5	20-10002	Andrew Liebermann	St. Louis	\$238,280	\$190,000	20.26%	2020
6	20-10007	Lisa K Haller	St. Louis	\$19,630	\$15,580	20.63%	2020
7	20-10020	James Scott Jepsen	St. Louis	\$75,980	\$74,100	2.47%	2020
8	20-10214	David Karr	St. Louis	\$31,030	\$29,450	5.09%	2020
9	20-10216	Netanya Martin	St. Louis	\$25,800	\$10,070	60.97%	2020
10	20-10227	B&B Realty South LLC	St. Louis	\$130,590	\$110,940	15.05%	2020
11	20-10228	B&B Realty South LLC	St. Louis	\$49,250	\$41,860	15.01%	2020
12	20-10229	B&B Realty South LLC	St. Louis	\$135,780	\$115,360	15.04%	2020
13	20-10230	BOMMARITO FAMILY TRUST THE	St. Louis	\$2,720,000	\$2,600,000	4.41%	2020
14	20-10278	Tyler Duddy	St. Louis	\$187,450	\$168,150	10.30%	2020
15	20-10323	Craig Jobe	St. Louis	\$329,670	\$263,150	20.18%	2020
16	20-10324	Eric Kujawa	St. Louis	\$326,480	\$283,670	13.11%	2020
17	20-10325	Adam C Winfrey	St. Louis	\$20,600	\$14,670	28.79%	2020
18	20-10327	FAVS HWY 67 L L C	St. Louis	\$30,780	\$13,660	55.62%	2020
19	20-10328	FAVS HWY 67 L L C	St. Louis	\$2,432,670	\$1,080,450	55.59%	2020
20	20-10329	FAVS HWY 67 L L C	St. Louis	\$187,940	\$83,490	55.58%	2020
21	20-10357	Joseph F. Hipskind	St. Louis	\$316,430	\$289,750	8.43%	2020
22	20-10367	Akash Pravin Kansagra	St. Louis	\$236,950	\$195,700	17.41%	2020
23	20-20028	PNR Properties LLC	St. Louis City	\$4,870	\$2,375	51.23%	2020
24	20-20030	Tobin Hartwell Hall	St. Louis City	\$5,605	\$5,150	8.12%	2020
25	20-20031	Black, Joel Salem	St. Louis City	\$4,320	\$2,565	40.63%	2020

26	20-20032	Gill, Matthew Dyer & Gina Marie	St. Louis City	\$134,380	\$131,100	2.44%	2020
27	20-32505	Ralph McNeal	St. Charles	\$86,481	\$84,233	2.60%	2020
28	20-32508	Shane E Stanley	St. Charles	\$135,886	\$104,690	22.96%	2020

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	20-10307	Jessica Sackman	St. Louis