

STATE TAX COMMISSION OF MISSOURI
MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 07/27/2021
Page 1 of 1
Minutekeeper's Initials
smj

Date: 07/13/2021

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:

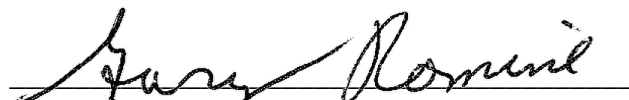
S. Jacobs (SJ), Administrative Secretary
R. Schad (RS), Appraisal and Assessment
Manager, Original Assessment
J. Schmidt (JS), Appraisal and Assessment
Manager, Local Assistance
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel

► **Review Minutes from Previous Meeting**

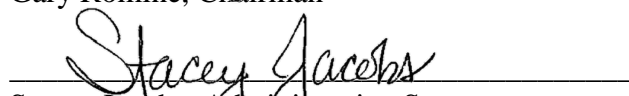
- Approved
- Corrected as follows:

► **Agenda**

- WK made a motion to close a portion of the meeting to discuss personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 2:07 p.m. WK made a motion to reopen the meeting at 2:38 p.m. VC seconded the motion. The meeting reopened at 2:38 p.m.
- WK made a motion to adjourn the meeting at 2:40 p.m. The motion was seconded by VC. The meeting was adjourned at 2:40 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 07/12/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JULY 13, 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, July 13, 2021

1:30 p.m.

- I. Applications for Review**
 - A. 19-30044, Baldwin v. Jackson County

- II. Stipulations**
 - A. Exhibit A., 1 – 14

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

- IV. Form 11s**
 - A. Exhibit C., 1 – 4

- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated June 29, 2021 and Closed Meeting Minutes dated June 29, 2021)
 - C. Section Update

- VI. Legal**
 - A. Section Update

- VII. Local Assistance**
 - A. Section Update
 - B. 2021 Ratio Studies – Discussion

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

- IX. Property Tax/Legislative Items**

- X. Commission Comments**

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

- XII. Open Session**

- XIII. 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: Application for Review

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-30044, Baldwin v. Jackson County. WK made a motion to approve the Application for Review for appeal 19-30044, Baldwin v. Jackson County. VC 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: 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

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 Dismissals on Exhibit B. 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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11s on Exhibit C. 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: Approval of Minutes

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated June 29, 2021, and Closed Meeting Minutes dated June 29, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated June 29, 2021, and Closed Meeting Minutes dated June 29, 2021. VC 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: Personnel Item

Motion(s)/Comments: RS presented the Commission her resignation/retirement letter effective December 1, 2021. WK made a motion to accept and approve the resignation/retirement of RS. VC 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: Appraisal and Assessment Manager Job Opportunity

Motion(s)/Comments: SJ presented the draft job opportunity announcement of the Appraisal and Assessment Manager vacancy. This vacancy notice will be posted until filled. SJ also presented the cost options for posting on nationwide job search websites. WK made a motion to approve the posting of the Appraisal and Assessment Manager and to post effective July 16, 2021, on Indeed at a cost of \$500 for a month. VC 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: Personnel Item

Motion(s)/Comments: JS presented the resignation/retirement letter submitted by Jim Kyle, Appraisal and Assessment Supervisor/Specialist, effective August 1, 2021. WK made a motion to accept and approve the resignation/retirement of Mr. Kyle. VC 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: Appraisal and Assessment Supervisor/Specialist Job Opportunity

Motion(s)/Comments: JS presented the draft job opportunity announcement of the Appraisal and Assessment Supervisor/Specialist vacancy. This vacancy notice will close on July 23, 2021. WK made a motion to approve the posting of the Appraisal and Assessment Supervisor/Specialist effective July 14, 2021. VC 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 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 progress for the 2021 cycle.

Informational Meeting, No Vote Taken:

Topic: 2021 Ratio Studies – Discussion

Motion(s)/Comments: JS discussed the compliance protocol for the letter of concern and memorandum of understanding for the 2021-2022 ratio study cycle. The Commission discussed the protocol and agreed to remain the same as the 2019-2020 ratio study cycle.

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	19-10644	3601 Dunn Road LLC	St. Louis	\$68,260	\$45,440	33.43%	2019
2	19-16275	Daniel Kornbluth	St. Louis	\$9,230	\$3,140	65.98%	2019
3	19-30318	Wal-Mart Real Estate Business Trust	Jackson	\$4,060,128	\$3,808,000	6.21%	2019-2020
4	19-30320	Wal-Mart Real Estate Business Trust	Jackson	\$2,584,448	\$2,391,680	7.46%	2019-2020
5	19-30322	MDH F1 KC Portfolio LLC	Jackson	\$2,868,140	\$1,280,000	55.37%	2019-2020
6	20-10016	Maloree Khan	St. Louis	\$12,160	\$9,750	19.82%	2020
7	20-10017	Digonto Khan	St. Louis	\$13,300	\$12,350	7.14%	2020
8	20-10192	Ashley Reiter	St. Louis	\$228,670	\$133,000	41.84%	2020
9	20-10217	Stacey Moser	St. Louis	\$72,880	\$65,550	10.06%	2020
10	20-10303	9387 Golden Gate Road LLC	St. Louis	\$37,110	\$32,110	13.47%	2020
11	20-10315	LVL Development II LLC	St. Louis	\$89,070	\$64,160	27.97%	2020
12	20-10360	Tyler Finnegan	St. Louis	\$235,680	\$180,500	23.41%	2020
13	20-20035	Heitmann, Todd C & Katherine S	St. Louis City	\$65,312	\$53,200	18.54%	2020
14	20-30025	Elliot Homes LLC	Jackson	\$33,489	\$19,000	43.26%	2020

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-30315	Group Independence LLC	Jackson
2	19-30319	Wal-Mart Real Estate Business Trust	Jackson
3	19-30323	Wal-Mart Real Estate Business Trust	Jackson
4	19-30324	Wal-Mart Real Estate Business Trust	Jackson
5	19-30325	Wal-Mart Real Estate Business Trust	Jackson
6	20-10224	V A D LLC	St. Louis
7	20-10366	Rodney and Dawn Thomas Joint Trust Agreement	St. Louis

Exhibit C. – Form 11

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11													
1	Benton	162,627,610	11.41%	16,562,850	6.57%	40,732,058	7.55%	4,142,804	-7.06%	67,005,363	8.79%	291,070,685	11.20%
2	Buchanan	552,524,640	-0.07%	15,219,770	2.41%	407,310,703	-3.92%	138,324,159	-4.17%	235,988,996	12.21%	1,349,368,268	2.09%
3	Cole	773,811,230	0.08%	7,101,510	-0.14%	367,848,710	-6.24%	95,124,102	5.92%	230,130,319	13.31%	1,474,015,871	2.55%
4	Stone	450,277,840	0.03%	5,631,070	-0.16%	106,317,160	3.26%	37,954,569	4.30%	134,663,386	8.84%	734,844,025	7.18%