

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: 07/27/2021

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
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 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 2:02 p.m. WK made a motion to reopen the meeting at 3:25 p.m. VC seconded the motion. The meeting reopened at 3:25 p.m.
- VC made a motion to adjourn the meeting at 3:25 p.m. The motion was seconded by WK. The meeting was adjourned at 3:25 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 07/26/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JULY 27, 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 27, 2021

1:30 p.m.

- I. Applications for Review**
 - A. 19-10311 Stranghoener v. St. Louis County
 - B. 19-11512 Fleck v. St. Louis County
 - C. 19-90000 Foeller v. Texas County
 - D. 19-10986 Smith v. St. Louis County*

- II. Stipulations**
 - A. Exhibit A., 1 – 33

- III. Dismissals**
 - A. Exhibit B., 1 – 27

- IV. Form 11s**
 - A. Exhibit C., 1 – 35

- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated July 13, 2021, and July 23, 2021,
and Closed Meeting Minutes dated July 23, 2021)
 - C. Section Update

- VI. Legal**
 - A. Section Update
 - B. Request for Attorneys to Attend MoBar Virtual Annual Meeting, September 2021
 - C. Taney County BOE’s announcement of classification of vacation homes and nightly rentals - Discussion

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

- 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)
 - B. Legal – Section 610.021(1)¹

- XII. Open Session**

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

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

Topic: Application for Review – 19-10311, Stranghoener v. St. Louis County

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-10311, Stranghoener v. St. Louis County. WK made a motion to approve the Application for Review for appeal 19-10311, Stranghoener v. St. Louis 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: Application for Review – 19-11512, Fleck v. St. Louis County

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-11512, Fleck v. St. Louis County. WK made a motion to approve the Application for Review for appeal 19-11512, Fleck v. St. Louis 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: Application for Review – 19-90000, Foeller v. Texas County

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-90000, Foeller v. Texas County. WK made a motion to approve the Application for Review for appeal 19-90000, Foeller v. Texas 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: Application for Review – 19-10986, Smith v. St. Louis County*

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-10986, Smith v. St. Louis County. WK made a motion to approve the Application for Review for appeal 19-10986, Smith v. St. Louis County. VC seconded the motion. (*The posted agenda had an error referencing appeal number 19-11512, the minutes reflect the correct appeal number of 19-10986.)

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
- Nay
- Abstain

- Yea
- Nay
- Abstain

- 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 July 13, 2021, July 23, 2021, and Closed Meeting Minutes dated July 23, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated July 13, 2021, and July 23, 2021, and Closed Meeting Minutes dated July 23, 2021. VC seconded the motion.

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: Request for Attorneys to Attend MoBar Virtual Annual Meeting, September 2021

Motion(s)/Comments: ASW presented the Commission with a request for the Senior Hearing Officers and herself to attend the MoBar Annual Meeting in September. The registration fee for the meeting prior to July 31, 2021, is \$149.00 per person, with a total of \$596.00. VC made a motion for Senior Hearing Officers Erica Gage, Eric Peterson, and Laura Storck-Elam and Chief Counsel Amy S. Westermann to attend the MoBar Annual Meeting at a total cost of \$596.00. WK seconded the motion.

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: Personnel Item – Appraisal and Assessment Manager, Original Assessment

Motion(s)/Comments: The Commission voted to offer the position of Appraisal and Assessment Manager, Original Assessment to Jeffrey Smith, at an annual salary of \$60,000, effective as soon as possible. RS will communicate the official start date to HR once Mr. Smith has provided a start date. VC made a motion to offer the Appraisal and Assessment Manager, Original Assessment, to Jeffrey Smith with a salary of \$60,000, effective as soon as possible. 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 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: Taney County BOE's announcement of classification of vacation homes and nightly rentals - Discussion

Motion(s)/Comments: ASW presented the Taney County BOE's announcement of the classification of vacation homes and nightly rentals she received. The Commission discussed the BOE's announcement.

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: Original Assessment Section Update

Motion(s)/Comments: SW presented the Original Assessment Section Update and discussed the progress for the 2022 cycle.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-14560	Barbara Tackett	St. Louis	\$31,750	\$25,270	20.41%	2019-2020
2	19-16282	Wyncrest St. Louis LP	St. Louis	\$1,195,800	\$966,000	19.22%	2019-2020
3	19-16283	Wyncrest St. Louis LP	St. Louis	\$497,460	\$401,700	19.25%	2019-2020
4	19-16284	Wyncrest St. Louis LP	St. Louis	\$948,560	\$766,020	19.24%	2019-2020
5	19-16286	Wyncrest St. Louis LP	St. Louis	\$934,910	\$755,290	19.21%	2019-2020
6	19-16288	Wyncrest St. Louis LP	St. Louis	\$706,740	\$570,890	19.22%	2019-2020
7	19-30316	Wal Mart Real Estate Business Trust	Jackson	\$4,521,120	\$4,291,840	5.07%	2019-2020
8	19-30317	William J Wade Trustee	Jackson	\$3,080,434	\$2,926,720	4.99%	2019-2020
9	19-30321	Wal Mart Real Estate Business Trust	Jackson	\$4,410,400	\$3,902,720	11.51%	2019-2020
10	20-10003	WJD Properties LLC	St. Louis	\$28,790	\$25,630	10.98%	2020
11	20-10012	U.S. Silica Company	St. Louis	\$2,446,750	\$2,141,220	12.49%	2020
12	20-10012	U.S. Silica Company	St. Louis	\$139,950	\$139,950	0.00%	2020
13	20-10012	U.S. Silica Company	St. Louis	\$18,090	\$18,090	0.00%	2020
14	20-10019	Sovran Meramac LLC	St. Louis	\$2,571,140	\$2,132,130	17.07%	2020
15	20-10190	Mopelola Ogunjobi	St. Louis	\$31,350	\$22,230	29.09%	2020
16	20-10197	WJD Properties	St. Louis	\$17,100	\$14,930	12.69%	2020
17	20-10198	WJD Properties	St. Louis	\$23,750	\$22,100	6.95%	2020
18	20-10199	WJD Properties	St. Louis	\$13,870	\$13,050	5.91%	2020
19	20-10200	WJD Properties	St. Louis	\$16,970	\$15,870	6.48%	2020
20	20-10231	Kurt A and Katherine Z Mungenast	St. Louis	\$229,980	\$218,690	4.91%	2020
21	20-10238	Vladislav Matus	St. Louis	\$13,020	\$7,220	44.55%	2020
22	20-10239	Vladislav Matus	St. Louis	\$13,110	\$7,220	44.93%	2020
23	20-10254	George Grossberg	St. Louis	\$323,000	\$294,500	8.82%	2020
24	20-10261	Frederici Jane Drue Indenture Trust	St. Louis	\$209,000	\$161,500	22.73%	2020
25	20-10271	David Gregory	St. Louis	\$43,950	\$39,500	10.13%	2020
26	20-10273	SM Holdings LLC	St. Louis	\$37,660	\$36,100	4.14%	2020
27	20-10276	Jospeh M Porcelli	St. Louis	\$82,970	\$75,350	9.18%	2020
28	20-10281	WJD Properties LLC	St. Louis	\$21,770	\$15,580	28.43%	2020
29	20-10316	McKelvey Homes LLC	St. Louis	\$41,530	\$35,150	15.36%	2020
30	20-10317	McKelvey Homes LLC	St. Louis	\$102,010	\$85,500	16.18%	2020
31	20-10318	McKelvey Homes LLC	St. Louis	\$44,540	\$15,200	65.87%	2020
32	20-30041	Christina T Davis	Jackson	\$15,090	\$10,450	30.75%	2020
33	20-30058	Robert Samay	Jackson	\$65,551	\$56,050	14.49%	2020

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	20-10201	WJD Properties	St. Louis
2	20-10234	Canterbury LLC	St. Louis
3	20-10235	Canterbury LLC	St. Louis
4	20-10236	BW Realty Group LLC	St. Louis
5	20-10237	Canterbury LLC	St. Louis
6	20-10240	Vladislav Matus	St. Louis
7	20-10243	WGST LLC	St. Louis
8	20-10244	GAP VII GB LLC	St. Louis
9	20-10245	Schuetz Properties LLC	St. Louis
10	20-10246	BFT2 Midwest Industrial LLC	St. Louis
11	20-10247	Monika Horacek	St. Louis
12	20-10248	HH LLC	St. Louis
13	20-10255	Dennis Tuchler	St. Louis
14	20-10256	GVK Group LLC	St. Louis
15	20-10257	Vladislav Matus	St. Louis
16	20-10259	THF Maplewood Outparcel Development LLC	St. Louis
17	20-10260	8500 Manchester LLC	St. Louis
18	20-10262	Curtis Property Management LLC	St. Louis
19	20-10264	Captec Net Lease Realty	St. Louis
20	20-10265	OLD STATE INVESTMENTS INC	St. Louis
21	20-10266	OLD STATE INVESTMENTS INC	St. Louis
22	20-10267	OLD STATE INVESTMENTS INC	St. Louis
23	20-10268	Triple Jay Holdings LLC	St. Louis
24	20-10269	Treecourt Holding LLC	St. Louis
25	20-10270	VANCE CENTER LLC	St. Louis
26	20-10272	David J Gregory	St. Louis
27	20-10274	SM Holdings LLC	St. Louis

Exhibit C. – Form 11s

#	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
1	Adair	171,394,260	11.08%	13,039,460	-0.27%	100,488,274	0.09%	23,781,182	3.07%	57,801,398	10.11%	366,504,574	23.58%
2	Atchison	29,281,224	9.87%	26,647,032	0.22%	61,170,858	-0.46%	6,396,292	91.51%	32,777,051	7.71%	156,272,457	16.32%
3	Audrain	136,042,030	0.62%	31,690,530	1.12%	60,468,990	1.78%	21,577,200	-18.67%	74,506,143	12.55%	324,284,893	2.52%
4	Barton	63,897,390	0.72%	18,840,030	-0.12%	66,780,102	-0.59%	10,905,557	2.49%	45,441,584	7.97%	205,864,663	23.30%
5	Bates	97,322,000	0.54%	23,817,190	-0.11%	30,160,628	0.80%	3,827,981	2.65%	58,231,298	12.51%	213,359,097	4.79%
6	Boone	1,973,167,020	4.92%	26,170,076	-3.30%	657,020,446	-0.35%	143,591,514	1.64%	460,103,198	7.82%	3,260,052,254	5.68%
7	Callaway	366,399,273	0.60%	24,996,072	1.60%	295,609,666	1.73%	117,986,555	15.18%	127,510,884	10.84%	932,502,450	4.47%
8	Carroll	43,747,720	-1.25%	26,003,638	-0.55%	16,945,990	-1.46%	3,190,370	-3.42%	33,270,900	6.42%	123,158,618	2.26%
9	Carter	41,733,592	7.81%	3,064,840	4.79%	18,467,770	8.72%	2,805,567	68.67%	17,086,886	10.68%	83,158,655	11.97%
10	Cass	1,263,301,718	1.13%	24,854,060	-5.14%	249,910,221	0.50%	45,373,940	10.91%	284,730,651	4.10%	1,868,170,590	4.06%
11	Chariton	47,659,650	0.08%	20,624,610	0.01%	15,436,972	3.57%	6,092,423	20.99%	41,546,430	9.19%	131,360,085	5.26%
12	Clark	41,615,250	-0.19%	18,627,810	-0.06%	14,239,730	2.09%	1,915,390	5.86%	28,541,810	10.38%	104,939,990	4.01%
13	Crawford	183,488,560	4.87%	8,257,140	4.40%	59,985,650	7.71%	15,246,753	3.73%	61,916,703	2.84%	328,894,806	6.37%
14	Dade	47,781,810	-0.39%	10,244,810	-0.23%	21,844,400	6.45%	3,304,267	12.38%	30,944,017	6.11%	114,119,304	9.83%
15	DeKalb	54,871,860	0.82%	13,841,730	0.85%	85,563,260	-1.73%	4,790,890	-2.02%	37,229,591	9.33%	196,297,331	1.82%
16	Dent	98,504,310	-0.16%	6,448,660	-0.44%	25,049,156	1.43%	4,661,337	0.13%	41,730,634	7.86%	176,394,097	2.75%
17	Franklin	1,211,587,900	9.88%	51,386,117	1.53%	406,980,135	6.34%	133,100,550	2.34%	307,839,316	10.98%	2,110,894,018	10.00%
18	Gasconade	133,238,640	7.42%	9,161,060	0.54%	37,617,410	1.68%	11,388,227	-1.46%	50,282,122	13.86%	241,687,459	7.87%
19	Gentry	35,122,550	1.98%	16,106,070	0.15%	18,901,890	1.98%	5,784,160	46.16%	26,883,851	13.26%	102,798,521	7.82%
20	Howard	58,201,450	-0.28%	14,243,720	-0.09%	11,168,018	-2.55%	2,999,616	24.39%	35,490,565	12.65%	122,103,369	5.04%
21	Laclede	209,601,370	1.17%	12,856,900	2.28%	107,949,650	5.75%	38,274,759	4.66%	95,421,901	13.67%	464,104,580	6.15%

22	Lafayette	234,730,056	0.74%	22,770,744	0.11%	48,509,755	9.81%	7,542,361	-26.42%	100,896,712	4.64%	414,449,628	2.84%
23	Lawrence	244,172,610	3.47%	22,616,710	-0.21%	87,188,690	6.49%	25,632,178	12.16%	100,720,599	12.69%	480,330,787	8.99%
24	Madison	69,673,140	2.39%	5,285,990	-0.68%	19,744,740	1.14%	6,106,008	88.60%	28,077,787	1.73%	128,887,665	5.06%
25	Mercer	18,691,985	-0.30%	17,076,732	0.04%	7,839,046	-2.76%	7,037,642	35.03%	22,078,178	3.07%	72,723,583	5.18%
26	Nodaway	135,759,540	3.98%	36,485,420	0.42%	97,154,600	2.74%	23,494,970	7.34%	65,924,607	7.98%	358,819,137	11.79%
27	Oregon	50,358,709	0.02%	8,520,721	0.73%	15,065,822	2.11%	2,518,327	6.27%	26,014,260	8.60%	102,477,839	3.31%
28	Pemiscot	58,700,930	-0.71%	23,302,125	-0.22%	31,996,787	-4.27%	9,128,453	-17.24%	39,102,542	6.11%	162,230,837	0.21%
29	Pike	96,667,710	-0.36%	20,709,960	-0.33%	44,267,070	0.56%	17,337,490	-3.28%	52,436,020	9.76%	231,418,250	4.37%
30	Polk	206,726,680	6.77%	22,340,070	6.50%	55,643,810	-4.36%	9,442,680	-9.20%	76,529,550	9.56%	370,682,790	9.16%
31	Putnam	49,918,114	5.61%	16,601,909	0.58%	8,612,615	1.69%	2,097,100	3.34%	21,633,030	6.83%	98,862,768	5.94%
32	St. Charles	7,044,378,655	9.62%	23,594,899	2.25%	1,723,824,401	-3.69%	426,579,015	3.96%	1,204,909,140	11.57%	10,423,286,110	8.78%
33	Sullivan	23,268,529	-0.55%	17,381,161	-2.08%	12,913,486	1.33%	18,830,345	40.11%	25,868,663	2.68%	98,262,184	7.02%
34	Warren	396,616,260	0.62%	16,489,993	-0.38%	85,633,408	0.41%	27,752,625	1.66%	109,763,395	15.24%	636,255,681	4.85%
35	Wright	99,215,120	9.54%	10,610,700	2.35%	39,651,096	9.61%	6,168,606	-6.21%	45,493,645	7.29%	201,139,167	9.38%