

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: 08/10/2021

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 2:46 p.m. WK made a motion to reopen the meeting at 2:59 p.m. VC seconded the motion. The meeting reopened at 2:59 p.m.
- WK made a motion to adjourn the meeting at 3:00 p.m. The motion was seconded by VC. The meeting was adjourned at 3:00 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 08/09/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, AUGUST 10, 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, August 10, 2021

1:30 p.m.

- I. Applications for Review**
 - A. 19-10272 Fazimo, Inc. v. St. Louis County

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

- III. Dismissals**
 - A. Exhibit B., 1 – 87

- IV. Form 11s**
 - A. Exhibit C., 1 – 5

- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated July 27, 2021, and July 29, 2021,
and Closed Meeting Minutes dated July 27, 2021, and July 29, 2021)
 - C. Section Update

- VI. Legal**
 - A. Section Update
 - B. Request for Legal Section Attorney's to Attend 42nd Annual IAAO Legal Seminar

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

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

- IX. Property Tax/Legislative Items**
 - A. Legislative Proposals Discussion

- 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 – 19-10272, Fazimo, Inc. v. St. Louis County

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-10272, Fazimo, Inc. v. St. Louis County. VC made a motion to approve the Application for Review for appeal 19-10272, Fazimo, Inc. v. St. Louis County. 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: 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 July 27, 2021, and July 29, 2021, and Closed Meeting Minutes dated July 27, 2021, and July 29, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated July 27, 2021, and July 29, 2021, and Closed Meeting Minutes dated July 27, 2021, and July 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: Request for Legal Section Attorneys to Attend 42nd IAAO Legal Seminar

Motion(s)/Comments: ASW presented the Commission with a request for two Legal team members to attend the 42nd IAAO Legal Seminar in Fort Lauderdale, FL. The estimated cost \$1,590 per team member; with registration cost of \$500 for an IAAO member or \$700 for non-members and travel costs estimated at \$890. ASW further provided there is a scholarship opportunity for IAAO members that is up to \$1,000.00. ASW stated that she would like for herself to go and a Senior Hearing Officer. VC made a motion for ASW and a Senior Hearing Officer to attend the 42nd Annual IAAO Legal Seminar at an estimated cost of \$1,590.00 per team member. WK seconded the motion. ASW will provide the Senior Hearing Officer that will be attending to SJ once it has been established.

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 – Local Assistance Tiered Salary Structure

Motion(s)/Comments: SJ and JS presented the Commission with a proposed tiered salary structure based on appraiser certification. The salary structure request is to reinstate the previous tiered structure that was removed due to the implementation of the market study adjustments in January, 2020. The proposed tier structure has a base pay of \$46,171.00; residential certified appraiser rate of pay is \$48,678.00; and general certified appraiser rate of pay is \$51,409.00. Current residential certified appraisers are Hilary Donaldson, Allen Hickman, Gary Kern, and SuEllen Lauvstad. Current general certified appraisers are Joe Berezowski, Mark Fallert, and Jeff Valle. WK made a motion to approve the proposed tiered salary structure based on appraiser certification and for this structure to be implemented on August 16, 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: Original Assessment Section Update

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

Informational Meeting, No Vote Taken:

Topic: Legislative Proposals Discussion

Motion(s)/Comments: GR presented statutes to discuss for potential legislative proposals. The Commission discussed the statutes and decided not to move forward with drafting any proposed legislation. Further discussion was had regarding 53.255, RSMo, the education requirement for assessors. The Commission instructed SJ to draft certification statement language for course instructors and assessor sign-in sheets.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-14311	AMERCO REAL ESTATE COMPANY	St. Louis	\$170,940	\$152,000	11.08%	2019-2020
2	19-14312	AREC 21 LLC	St. Louis	\$2,269,380	\$1,722,560	24.10%	2019-2020
3	20-10136	RAO RADHIKA	St. Louis	\$156,310	\$113,450	27.42%	2020
4	20-10232	Punit K Jain	St. Louis	\$57,000	\$51,720	9.26%	2020
5	20-10241	TAP2850 LLC	St. Louis	\$78,050	\$54,820	29.76%	2020
6	20-10242	TAP2850 LLC	St. Louis	\$96,380	\$66,780	30.71%	2020
7	20-10249	Central Forsyth Partners LP	St. Louis	\$489,440	\$361,340	26.17%	2020
8	20-10250	Central Forsyth Partners LP	St. Louis	\$316,960	\$250,140	21.08%	2020
9	20-10251	Central Forsyth Partners LP	St. Louis	\$313,120	\$250,140	20.11%	2020
10	20-10252	Central Forsyth Partners LP	St. Louis	\$505,090	\$353,250	30.06%	2020
11	20-10253	Central Forsyth Partners LP	St. Louis	\$204,190	\$161,120	21.09%	2020
12	20-10258	THF Maplewood Outparcel	St. Louis	\$278,840	\$250,660	10.11%	2020
13	20-10345	Saturn Properties LC	St. Louis	\$11,210	\$6,650	40.68%	2020
14	20-10358	PNR Properties LLC	St. Louis	\$7,140	\$4,640	35.01%	2020

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-11505	Mary Kaye Williams	St. Louis
2	19-11519	Mark Tamasi	St. Louis
3	20-10071	HENRY ELLIOTT HAZEL L H W	St. Louis
4	20-10072	BLUES RE LLC	St. Louis
5	20-10073	FOUNDRY PROPERTIES LLC	St. Louis
6	20-10075	ST LOUIS PROPERTY RENTALS L L C	St. Louis
7	20-10076	REALTY QUEST LLC	St. Louis
8	20-10077	NEWTON RENTAL PROPERTIES LLC	St. Louis
9	20-10078	VNM PROPERTIES LLC	St. Louis
10	20-10079	Solid Real Estate Group	St. Louis
11	20-10080	SOLID REAL ESTATE GROUP LLC	St. Louis
12	20-10081	VNM Properties LLC	St. Louis
13	20-10082	EQUITY TRUST COMPANY	St. Louis
14	20-10083	FOUNDRY PROPERTIES LLC	St. Louis
15	20-10084	VNM PROPERTIES L L C	St. Louis
16	20-10085	FOREMOST PROPERTIES LL H W TRUSTEES	St. Louis
17	20-10086	Loftus Robert M and Pamela A	St. Louis
18	20-10087	STL Angel Enterprises LLC	St. Louis
19	20-10088	GREAT ST LOUIS RENTALS L L C	St. Louis
20	20-10089	FOREMOST PROPERTIES LLC	St. Louis
21	20-10090	RUCKER SHIRLEY	St. Louis
22	20-10091	PROPERTY MANAGEMENT PARTNERS L L C	St. Louis

23	20-10092	Grace STL Enterprises LLC	St. Louis
24	20-10093	VNM PROPERTIES LLC	St. Louis
25	20-10094	SILVER MINES INVESTMENTS LLC	St. Louis
26	20-10095	WILSON HILL PROPERTIES LLC	St. Louis
27	20-10096	FOREMOST PROPERTIES L L C	St. Louis
28	20-10097	KOENIG ROBERT	St. Louis
29	20-10098	GROSS REVOCABLE TRUST	St. Louis
30	20-10099	PALMER MICHAEL V	St. Louis
31	20-10100	PALMER MICHAEL V	St. Louis
32	20-10101	PALMER MICHAEL V	St. Louis
33	20-10102	PALMER MICHAEL V	St. Louis
34	20-10103	PALMER MICHAEL V	St. Louis
35	20-10104	ROSVALL NELS	St. Louis
36	20-10105	GREAT ST LOUIS RENTALS L L C	St. Louis
37	20-10106	GREAT ST LOUIS RENTALS L L C	St. Louis
38	20-10108	Solid Real Estate Group	St. Louis
39	20-10110	PRIME LIVING LLC	St. Louis
40	20-10111	RIZZELLO JOHN J PATRICIA M	St. Louis
41	20-10112	HENRY ELLIOTT ETAL	St. Louis
42	20-10113	YUNG TZS KEUNG	St. Louis
43	20-10118	YUNG TSZ KEUNG	St. Louis
44	20-10119	RKCC3 LLC	St. Louis
45	20-10120	WOOTTON PAMELA A REVOCABLE TRUST	St. Louis
46	20-10121	JADE INVESTMENT LLC	St. Louis
47	20-10122	DAVID RACHAEL N	St. Louis
48	20-10123	JULIAN LLC SERIES	St. Louis
49	20-10125	STRASHUN ROBERT H BARBARA H W	St. Louis
50	20-10126	CHENS ESTATE MANAGEMENT LLC	St. Louis

51	20-10127	IGIELNIK BENJAMIN and JESSICA W	St. Louis
52	20-10128	UNDERWOOD ADRIANE TRUSTEE	St. Louis
53	20-10129	WAPELHORST JOSEPH R TRUSTEE	St. Louis
54	20-10130	MANDELSTAMM JEROME R and WHITE CAROLYN A H	St. Louis
55	20-10132	HACHEM FAMILY QUALIFIED SPOUSAL JOINT TRUST	St. Louis
56	20-10137	SALLIS MILTON and TAMMY H W	St. Louis
57	20-10138	WALD MARK S BARBARA L H W	St. Louis
58	20-10139	CORNER HOUSE LLC	St. Louis
59	20-10141	KUMAR ASHISH and GUPTA MOHINI T E	St. Louis
60	20-10143	SCHLUTER JUSTINE D TRUSTEE	St. Louis
61	20-10145	GOELLNER MARY A TRUSTEE	St. Louis
62	20-10147	ERICKSON MARIANNE	St. Louis
63	20-10148	KIRKPATRICK CYNTHIA SIESS and JJ SIESS H H	St. Louis
64	20-10149	BRUNNER JANELL S TRUST	St. Louis
65	20-10151	MCARTHUR JOHN S TRUSTEE	St. Louis
66	20-10152	Green G Dan Trustee Etal	St. Louis
67	20-10153	JASSO PAUL J JR TR	St. Louis
68	20-10154	KELLEY DANIEL P and ALISA E H W	St. Louis
69	20-10156	AUGENSTEIN ANTHONY G and JENNIFER E H W	St. Louis
70	20-10158	Pelligreen Christopher W and Joanna K HW	St. Louis
71	20-10159	Feagan Paul and Francine	St. Louis

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72	20-10160	Smith Clayton Sutherland and Amy Margarat HW	St. Louis
73	20-10162	Jasso Paul J SR and Joann S HW	St. Louis
74	20-10164	Zoom REI LLC	St. Louis
75	20-10165	CLEMENT MELINDA M	St. Louis
76	20-10167	Fogarty Dennis G Christy H HW	St. Louis
77	20-10168	Sherrer Larry D and Lisa M HW	St. Louis
78	20-10169	STL MANAGERMENTS LLC	St. Louis
79	20-10170	Morrissette John E and April M HW	St. Louis
80	20-10178	BELOSI MICHAEL J	St. Louis
81	20-10179	JANKO JESSICA	St. Louis
82	20-10180	KOENIG CHARLES R SR REVOCABLE TRUST	St. Louis
83	20-10181	Melliere Bradley F and Christine G HW TRS	St. Louis
84	20-10182	KATON KEVIN R REVOCABLE LIVING TRUST	St. Louis
85	20-10184	Ly Tri Stacey HW	St. Louis
86	20-10185	LUCAS RODNEY J TRUST	St. Louis
87	20-10186	John Clem and Christina Maguire Clem	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
FORM 11													
1	Livingston	84,297,890	2.33%	15,848,440	0.20%	37,102,020	3.58%	12,839,810	-2.55%	42,595,514	8.18%	192,683,674	4.74%
2	Ripley	60,974,760	5.24%	5,636,030	0.31%	18,836,430	6.86%	1,894,916	27.60%	22,534,283	7.50%	109,876,419	7.05%
3	Genevieve Ste.	197,170,010	2.54%	12,263,630	-3.62%	533,372,990	7.67%	39,322,450	2.72%	76,827,060	10.70%	858,956,140	85.97%
4	Stoddard	185,542,413	6.30%	43,639,986	0.19%	76,447,927	2.12%	38,652,520	21.20%	117,293,580	7.61%	461,576,426	7.55%
5	Washington	113,290,800	2.24%	7,371,750	2.10%	20,508,210	5.05%	8,879,300	-10.78%	56,483,792	15.86%	206,533,852	7.36%