

# 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  
sj\_\_\_\_\_

**Date:** 08/24/2021

**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 (GR), Chairman
- Victor Callahan (VC), Commissioner
- Will Kraus (WK), 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**

- GR called the meeting to order at 1:30 p.m.
- 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 2:15 p.m. WK made a motion to reopen the meeting at 3:08 p.m. VC seconded the motion. The meeting reopened at 3:08 p.m.
- WK made a motion to adjourn the meeting at 3:10 p.m. The motion was seconded by VC. The meeting was adjourned at 3:10 p.m.

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Gary Romine, Chairman

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Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 08/23/2021

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, AUGUST 24, 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=m4cfcb84b63ff8cb88bdf9be61340f615>

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 24, 2021

1:30 p.m.

- I. Original Assessment Certifications**
  - A. Document #4 (& Attachments 4A – 4D) – 2021 Certification of Centrally Assessed Private Car Companies
  - B. Document #5 (& Attachments 5A – 5C) – 2021 Amended Certification of Commercial Aircraft Owned by Others
  
- II. Stipulations**
  - A. Exhibit A., 1 – 40
  
- III. Dismissals**
  - A. Exhibit B., 1 – 6
  
- IV. Form 11s**
  - A. Exhibit C., 1 – 8
  
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission dated August 10, 2021, and Closed Meeting Minutes dated August 10, 2021)
  - C. Section Update
  - D. Assessors' Manual Updates
  - E. Assessor Education Discussion
  
- VI. Legal**
  - A. Section Update
  
- VII. Local Assistance**
  - A. Section Update
  - B. Personal Property Discussion – N.A.D.A.
  
- VIII. Original Assessment**
  - A. Section Update
  
- IX. Property Tax/Legislative Items**
  - A. Legislative Proposals Discussion
  
- X. Commission Comments**
  - A. Budget – Certification Compensation
  
- XI. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)<sup>1</sup>
  
- XII. Open Session**

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<sup>1</sup> 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:** Original Assessment Certification – Document #4 (& Attachments 4A – 4D) – 2021 Certification of Centrally Assessed Private Car Companies

**Motion(s)/Comments:** RS presented the 2021 Certification of Centrally Assessed Private Car Companies as illustrated on Document #4 dated August 24, 2021, and all corresponding attachments 4A – 4D. VC made a motion to approve the 2021 Certification of Centrally Assessed Private Car Companies and corresponding attachments 4A – 4D. WK seconded the motion. The Commissioners approved electronic signatures 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:** Original Assessment Certification – Document #5 (& Attachments 5A – 5C) – 2021 Amended Certification of Commercial Aircraft Owned by Others

**Motion(s)/Comments:** RS presented the 2021 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Document #5 dated August 24, 2021, and all corresponding attachments 5A – 5C. VC made a motion to approve the 2021 Amended Certification of Commercial Aircraft Owned by Others and corresponding attachments 5A – 5C. WK seconded the motion. The Commissioners approved electronic signatures 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. 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 11As

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11As 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 August 10, 2021, and Closed Meeting Minutes dated August 10, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated August 10, 2021, and Closed Meeting Minutes dated August 10, 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:** Assessors' Manual Updates

**Motion(s)/Comments:** SJ presented the Managers Assessors' Manual updates for Chapters 2 and 7. The Commission discussed the updates and notification to counties regarding these updates. WK made a motion to approve the updates for Chapters 2 and 7. 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 – Senior Appraisal and Assessment Representative

**Motion(s)/Comments:** JS presented a recommendation to offer the position of Senior Appraisal and Assessment Representative to Kara Buckallew at an annual salary of \$46,171.00, effective September 16, 2021. WK made a motion to offer the Senior Appraisal and Assessment Representative position to Kara Buckallew at an annual salary of \$46,171.00, effective September 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:** Personnel Item – Local Assistance Salary Adjustment

**Motion(s)/Comments:** JS presented the Commission with a recommendation to align Professional Missouri Mappers (PMM) team members with residential certified appraisers on the salary structure that was implemented by the Commission on August 16, 2021. The STC has two team members that are PMMs, Dan Roe and Stephanie Stevens. WK made a motion to approve salary advancements to Dan Roe and Stephanie Stevens at an annual salary of \$48,678.00, effective 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:** Personnel Item – Appraisal and Assessment Supervisor/Specialist Vacancy

**Motion(s)/Comments:** RS discussed with the Commission the current posted vacancy for the Appraisal and Assessment Supervisor/Specialist position. Currently, the position is posted until filled. Due to the staffing changes occurring in Original Assessment, the Commission discussed suspending the vacancy posting until a later date. WK made a motion to suspend the vacancy posting until a later date. 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:** Assessor Education Discussion

**Motion(s)/Comments:** SJ presented draft certification language to be signed by providers/instructors and county assessors/assessors elect for courses attended through the Missouri State Assessors' Association. SJ further provided the course attendance protocol utilized by the IAAO and the Appraisal Institute, stating she is still awaiting additional information. The Commission discussed the draft certification statements and the course attendance protocol utilized by the IAAO and the Appraisal Institute. The Commission further instructed SJ to provide an update regarding course attendance protocols and update the sign-in sheets as discussed in the meeting.

**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:** Personal Property Discussion – N.A.D.A.

**Motion(s)/Comments:** JS discussed the reviewing of personal property valuations with the Commission. The Commission instructed JS to provide an update of facts for reviewing personal property valuations and a proposed recommendation on how the review process would function.

**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 stated there were no additional proposals to discuss.

**Informational Meeting, No Vote Taken:**

**Topic:** Budget – Certification Compensation

**Motion(s)/Comments:** GR discussed the requirements of Section 53.084, RSMo, regarding additional compensation provided to assessors that become certified and remain certified as provided in Sections 53.255 and 53.250 and 53.265, RSMo. The Commission discussed the requirements of the statutes and instructed SJ to prepare a new decision item as part of the STC budget to be submitted for FY-2023.

**Informational Meeting, No Vote Taken:**

**Topic:** Legislative Liaison Position

**Motion(s)/Comments:** The Commission discussed the Legislative Liaison position that was approved for the FY-2022 budget. The Commission instructed SJ to prepare a vacancy notice for Commission review for the next scheduled Commission Meeting.

**Informational Meeting, No Vote Taken:**

A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	14-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,273,150	\$628,364	50.64%	2014
2	14-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$177,470	\$77,530	56.31%	2014
3	15-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,357,160	\$598,791	55.88%	2015
4	15-86501	Union Electric Company d/b/a Ameren Missouri	Scott	\$180,620	\$75,353	58.28%	2015
5	16-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,262,920	\$600,894	52.42%	2016
6	16-86501	Union Electric Company d/b/a Ameren Missouri	Scott	\$176,120	\$74,644	57.62%	2016
7	17-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,289,890	\$594,934	53.88%	2017
8	17-86501	Union Electric Company d/b/a Ameren Missouri	Scott	\$182,800	\$71,692	60.78%	2017
9	18-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,289,890	\$598,251	53.62%	2018
10	19-10272	Fazimo Inc	St. Louis	\$1,262,180	\$971,970	22.99%	2019-2020
11	19-14310	Amerco Real Estate Company	St. Louis	\$1,747,740	\$1,440,000	17.61%	2019-2020
12	19-30275	Hallmark Cards Inc	Jackson	\$5,120,000	\$4,667,600	8.84%	2019-2020
13	19-30293	Hallmark Cards Inc	Jackson	\$208,000	\$189,630	8.83%	2019-2020
14	19-30294	Hallmark Cards Inc	Jackson	\$2,400,000	\$2,187,940	8.84%	2019-2020
15	19-30295	Hallmark Cards Inc	Jackson	\$3,680,000	\$3,354,840	8.84%	2019-2020
16	19-30296	Crown Center Redevelopment Corp	Jackson	\$6,080,000	\$5,696,000	6.32%	2019-2020
17	19-30297	Crown Center Redevelopment Corp	Jackson	\$11,840,000	\$10,400,000	12.16%	2019-2020
18	19-30301	Crown Center Redevelopment Corp	Jackson	\$5,760,000	\$5,248,000	8.89%	2019-2020
19	19-86500	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,296,030	\$596,540	53.97%	2019
20	20-10074	Lucas Rodney J TR	St. Louis	\$26,710	\$26,180	1.98%	2020
21	20-10109	Buchheit Kent J	St. Louis	\$11,000	\$6,750	38.64%	2020
22	20-10115	Cardinal RE LLC	St. Louis	\$11,400	\$9,120	20.00%	2020
23	20-10124	McMahon Steve & Thierry Cindy H/W	St. Louis	\$104,500	\$95,380	8.73%	2020

24	20-10133	Locastro Victor J Dolores M H/W	St. Louis	\$121,260	\$108,050	10.89%	2020
25	20-10135	Rao Radhika	St. Louis	\$129,560	\$110,560	14.67%	2020
26	20-10140	Stamper Barbara D Revocable Trust The	St. Louis	\$270,750	\$244,150	9.82%	2020
27	20-10157	Martin Jerome F Diane M H/W	St. Louis	\$101,650	\$97,850	3.74%	2020
28	20-10163	Brennan James & Martha Qualified Spousal Trust The	St. Louis	\$108,300	\$104,030	3.94%	2020
29	20-10166	Clement James R Jr & Diane E H/W	St. Louis	\$115,900	\$114,380	1.31%	2020
30	20-10171	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
31	20-10172	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
32	20-10173	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
33	20-10174	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
34	20-10175	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
35	20-10176	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
36	20-10177	Ten 31 Properties LLC	St. Louis	\$20,820	\$20,310	2.45%	2020
37	20-10314	Joan T Metzger Rev Trust	St. Louis	\$430,670	\$362,900	15.74%	2020
38	20-10330	Mills Boulder Springs Elite LLC	St. Louis	\$508,990	\$304,960	40.09%	2020
39	20-10368	Shella Sterling	St. Louis	\$22,900	\$2,980	86.99%	
40	20-86500 through 20-86506	Union Electric Company d/b/a Ameren Missouri	Scott	\$1,616,720	\$746,025	53.86%	2020

B. – Dismissals

#	Appeal Number	Name	County
1	20-10131	Vander Waerdt Lois Trustee Et Al	St. Louis
2	20-10144	Adil Family Revocable Living Trust	St. Louis
3	20-10155	Wiesler Eugene P and Angela Revocable	St. Louis
4	20-10233	Canterbury LLC	St. Louis
5	20-10263	Robert Skinner	St. Louis
6	20-10275	Maurer Family Trust	St. Louis

C. – Form 11As

#	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
<b>FORM 11A</b>													
1	Atchison	29,241,134	9.71%	26,648,052	0.22%	61,775,786	-0.87%	6,671,292	99.75%	33,995,551	11.72%	158,331,815	17.85%
2	Audrain	136,041,370	0.62%	31,685,370	1.10%	60,465,750	1.78%	21,648,190	-18.40%	74,690,873	12.83%	324,531,553	2.60%
3	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%
4	Cole	774,082,420	0.08%	7,101,510	-0.14%	362,704,520	-7.61%	93,602,042	4.23%	231,704,629	14.08%	1,469,195,121	2.21%
5	Gasconade	133,251,740	7.43%	9,160,820	0.54%	37,249,730	0.68%	11,388,227	-1.46%	50,282,122	13.86%	241,332,639	7.71%
6	Nodaway	135,756,190	3.98%	36,479,230	0.40%	97,214,430	2.82%	23,540,670	7.54%	66,123,967	8.30%	359,114,487	11.88%
7	Pike	96,756,010	-0.27%	20,719,760	-0.29%	44,258,710	0.55%	17,339,240	-3.27%	52,924,560	10.78%	231,998,280	4.64%
8	Warren	397,851,663	0.94%	16,520,783	-0.19%	84,476,191	-0.97%	27,834,765	1.96%	110,778,841	16.31%	637,462,243	5.04%