

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: 10/05/2021

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
J. Smith (JLS), 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**

- 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(2) and (13), RSMo. The motion was sectioned by VC. The meeting went into closed session at 2:37 p.m. WK made a motion to reopen the meeting at 2:41 p.m. VC seconded the motion. The meeting reopened at 2:41 p.m.
- WK made a motion to adjourn the meeting at 2:41 p.m. The motion was seconded by VC. The meeting was adjourned at 2:41 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 10/04/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, OCTOBER 5, 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, October 5, 2021

1:30 p.m.

- I. Applications for Review**
 - A. 19-89506, Yogijikrupa Hospitality-C, LLC v. Taney County

- II. Stipulations**
 - A. Exhibit A., 1 – 15

- III. Dismissals**
 - A. Exhibit B., 1 – 6

- IV. Form 11s**
 - A. Exhibit C., 1 – 30

- V. Form 11As**
 - A. Exhibit D., 1 – 26

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meeting of the State Tax Commission dated September 21, 2021, and Closed Meeting Minutes dated September 21, 2021)
 - C. Section Update
 - D. Assessors with Expired Certification Periods
 - E. Assessor Education Certification Discussion
 - F. Assessors' Conference Questions Discussion

- VII. Legal**
 - A. Section Update

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

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

- X. Property Tax/Legislative Items**

- XI. Commission Comments**

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

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

XIII. Open Session

XIV. Adjournment

Topic: Application for Review – 19-89506, Yogijikrupa Hospitality-C, LLC v. Taney County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 19-89506, Yogijikrupa Hospitality-C, LLC v. Taney County. VC made a motion to approve the draft of the Application for Review Order for appeal 19-89506 Yogijikrupa Hospitality-C, LLC v. Taney 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. WK made a motion to approve the Stipulations on Exhibit A. 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: Dismissals

Motion(s)/Comments: ASW presented the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. WK made a motion to approve the Dismissals on Exhibit B. 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: Form 11s

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

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

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated September 21, 2021, and Closed Meeting Minutes dated September 21, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated September 21, 2021, and Closed Meeting Minutes dated September 21, 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: 2021 Holiday Luncheon Update

Motion(s)/Comments: SJ informed the Commission that the vendor that was approved at the September 21, 2021, Commission Meeting was not available on December 15, 2021. Another vendor, Reinhardt, is available for December 15, 2021, and the estimated cost is \$20.00 more than what was previously approved, for a total estimated cost of \$430.00. WK made a motion to hire Reinhardt at an estimated cost of \$430.00 for the Holiday Luncheon on December 15, 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 with Expired Certification Periods

Motion(s)/Comments: SJ informed the Commission that two county assessors have allowed their certification period to expire, effective October 1, 2021. Roger Raffety, Cass County, and Linda Wagner, Ste. Genevieve County, both had certification periods that expired October 1, 2021. Both counties have received 100% of their assessment reimbursement funding; therefore, there are no withholdings that can be applied for fiscal year 2022. These assessors will remain in non-compliant status until they attend 32-hours of education pertaining to ad valorem property taxation. VC made a motion to send the non-compliant form letter to Roger Raffety, Cass County, and Linda Wagner, Ste. Genevieve 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: Administration Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed the section progress and projects.

Informational Meeting, No Vote Taken:

Topic: Assessor Education Certification Discussion

Motion(s)/Comments: SJ presented the draft guidelines that included the statutes pertaining to education requirements for county assessors. SJ also included the draft provider certification statement and draft sign-in sheets that would be required to be signed by the instructor and county assessors attending the course. The Commission discussed the draft documents and instructed SJ to make changes to the document as discussed. The Commission further instructed SJ to send the draft documents to the Missouri State Assessors' Association (MSAA) for feedback.

Informational Meeting, No Vote Taken:

Topic: Assessors' Conference Questions Discussion

Motion(s)/Comments: SJ presented the Commissioners and Managers with the questions submitted by the MSAA for the scheduled round table discussion at the Annual Assessors' Conference. The Commissioners and Managers discussed the questions and will have responses to SJ by closed of business on Thursday, October 7, 2021. SJ will send the final draft to Commissioners and Managers for review.

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:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	20-10206	Louis Properties LLC	St. Louis	\$11,040	\$1,600	85.51%	2020
2	20-10370	Christopher Tkach	St. Louis	\$149,570	\$120,610	19.36%	2020
3	20-10371	Green Street Edgewood Investors LLC	St. Louis	\$519,420	\$407,590	21.53%	2020
4	20-10372	Michael and Cynthia Chirstopher Joint Living Trust	St. Louis	\$231,570	\$205,200	11.39%	2020
5	20-10373	Joseph Cordell	St. Louis	\$621,550	\$570,000	8.29%	2020
6	20-10374	Time LLC	St. Louis	\$71,920	\$42,940	40.29%	2020
7	20-10376	G316Z Revocable Living Trust	St. Louis	\$127,150	\$105,260	17.22%	2020
8	20-10378	Anthony M Keough Revocable Trust	St. Louis	\$216,200	\$184,300	14.75%	2020
9	20-10379	Jay Kamps	St. Louis	\$178,140	\$159,600	10.41%	2020
10	20-10380	Kenneth McGrath	St. Louis	\$634,220	\$532,000	16.12%	2020
11	20-10381	James Ryan Steele	St. Louis	\$248,310	\$211,850	14.68%	2020
12	20-10397	Brian Shlosberg	St. Louis	\$61,750	\$43,130	30.15%	2020
13	21-10003	Daniel Cahill	St. Louis	\$261,710	\$226,100	13.61%	2021-2022
14	21-30003	Cory Crook	Jackson	\$95,000	\$88,350	7.00%	2021-2022
15	21-30004	Cody Harris	Jackson	\$65,550	\$64,600	1.45%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	20-10375	Time LLC	St. Louis
2	20-10377	Time LLC	St. Louis
3	20-10382	Time LLC	St. Louis
4	20-10383	Time LLC	St. Louis
5	21-32001	Peter Caster	Clay
6	21-32002	Fitzpatrick Properties LLC	Clay

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	Andrew	159,105,720	1.81%	17,296,390	0.09%	20,524,054	1.72%	6,839,901	46.04%	67,220,575	12.47%	270,986,640	6.10%
2	Barry	272,843,146	3.19%	27,219,452	-0.82%	104,950,770	1.59%	37,906,122	-9.70%	114,434,556	6.79%	557,354,046	3.90%
3	Butler	298,611,270	4.37%	19,177,370	-0.15%	179,033,529	0.57%	32,961,009	-12.46%	102,482,849	9.36%	632,266,027	4.15%
4	Cedar	92,781,100	3.43%	11,813,571	2.25%	27,123,330	4.35%	11,241,595	1.21%	47,656,981	12.44%	190,616,577	6.95%
5	Christian	1,002,266,870	10.55%	9,103,120	-0.36%	206,184,590	2.59%	26,979,708	3.69%	241,114,684	9.98%	1,485,648,972	11.87%
6	Clay	3,339,693,510	11.34%	13,969,970	-0.98%	1,207,626,430	22.37%	285,814,774	-5.94%	667,624,365	10.75%	5,514,729,049	15.34%
7	Cooper	112,582,540	5.33%	15,494,630	1.98%	47,961,762	0.01%	10,346,235	-6.25%	52,504,766	12.06%	238,889,933	6.79%
8	Dallas	91,863,140	0.41%	15,283,310	0.03%	26,741,930	2.68%	3,309,060	-5.82%	42,723,941	10.59%	179,921,381	4.50%
9	Douglas	88,950,470	8.80%	9,501,500	4.02%	21,949,938	10.68%	13,027,901	-17.15%	32,439,982	10.80%	165,869,791	8.08%
10	Hickory	74,357,290	5.07%	6,066,980	1.63%	16,240,500	6.72%	2,410,808	-2.01%	35,331,835	13.83%	134,407,413	8.93%
11	Howell	262,048,370	7.87%	11,345,750	1.09%	98,606,650	1.32%	34,285,476	0.57%	105,053,637	11.85%	511,339,883	7.66%
12	Iron	53,624,210	9.77%	3,651,920	0.04%	82,269,170	0.10%	27,509,295	-22.10%	21,001,440	13.14%	188,056,035	1.19%
13	Jackson	7,803,657,609	9.86%	13,938,069	0.40%	3,545,907,873	27.93%	672,128,388	-4.74%	1,634,163,737	15.73%	13,669,795,676	15.55%
14	Jasper	910,958,290	9.25%	27,942,830	2.30%	442,928,580	6.69%	174,210,378	2.73%	305,335,117	7.73%	1,861,375,195	8.92%
15	Johnson	363,456,770	4.57%	26,960,742	1.53%	92,961,188	4.49%	28,411,142	5.02%	127,643,305	10.26%	639,433,147	6.72%
16	Lewis	45,489,230	-0.24%	19,283,240	0.03%	27,197,589	5.58%	7,256,255	-22.21%	36,338,483	6.54%	135,564,797	2.72%
17	Linn	57,429,252	1.24%	15,544,865	0.21%	20,836,649	4.04%	11,451,727	16.38%	43,527,835	8.71%	148,790,328	4.97%
18	Miller	239,991,740	8.38%	10,114,070	-1.74%	92,267,240	4.10%	12,898,000	2.75%	93,854,158	7.12%	449,125,208	8.31%
19	Morgan	367,226,980	5.10%	24,667,240	2.28%	52,551,200	-4.23%	8,623,113	-7.25%	91,371,582	6.88%	544,440,115	5.04%
20	New Madrid	91,970,460	4.78%	36,144,910	0.56%	173,319,300	1.42%	36,988,820	-1.55%	71,116,596	8.86%	409,540,086	3.76%
21	Osage	103,858,000	10.65%	13,583,300	0.40%	27,946,750	10.89%	4,345,230	-33.08%	56,929,151	10.57%	206,662,431	8.50%
22	Perry	186,882,906	6.80%	13,679,314	0.20%	74,352,875	1.57%	27,528,100	-0.42%	80,618,642	13.69%	383,061,837	7.13%

23	Platte	1,750,543,666	11.92%	12,544,429	-13.79%	850,673,734	10.61%	177,571,796	-0.92%	353,065,518	-3.14%	3,144,399,143	10.85%
24	Ralls	93,472,120	-0.10%	15,015,310	-0.42%	48,032,440	-0.64%	46,102,350	-7.19%	43,689,469	14.42%	246,311,689	1.62%
25	Randolph	141,550,060	-0.19%	12,462,720	-0.05%	167,053,770	-2.47%	37,169,170	4.49%	70,209,974	4.88%	428,445,694	1.14%
26	Reynolds	27,543,970	-0.18%	4,504,110	0.01%	102,448,497	0.32%	16,513,126	-0.52%	18,946,361	10.39%	169,956,064	1.51%
27	Scotland	23,581,120	0.10%	18,126,520	0.02%	7,468,300	1.89%	2,541,660	61.11%	25,112,769	6.16%	76,830,369	5.58%
28	Shannon	36,729,190	-0.33%	7,392,780	1.18%	12,890,820	1.41%	1,910,820	4.98%	28,707,800	8.68%	87,631,410	3.83%
29	Vernon	111,202,570	4.76%	24,173,900	1.51%	43,473,420	1.54%	17,520,280	21.23%	68,007,645	31.97%	264,377,815	11.62%
30	St. Louis City	2,512,421,920	7.47%	3,470	0.00%	1,560,684,000	1.11%	579,728,064	-1.10%	362,999,077	-17.19%	5,015,836,531	2.96%

Exhibit D. – 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
FORM 11A													
1	Barry	273,121,526	3.30%	27,219,422	-0.82%	104,950,770	1.59%	37,906,122	-9.70%	114,813,533	7.14%	558,011,373	4.03%
2	Barton	63,890,480	0.72%	18,844,500	-0.12%	66,753,132	-0.67%	9,873,825	-7.21%	45,769,879	8.75%	205,131,816	22.86%
3	Clinton	186,957,750	9.79%	18,494,019	0.00%	24,815,051	3.27%	5,464,930	36.11%	66,741,470	15.24%	302,473,220	12.20%
4	Crawford	183,377,380	4.81%	8,256,810	4.40%	59,843,270	7.45%	15,856,913	7.88%	64,558,627	7.23%	331,893,000	7.34%
5	Dallas	91,862,440	0.41%	15,235,370	-0.29%	26,734,560	2.65%	3,310,600	-5.78%	43,655,189	13.00%	180,798,159	5.01%
6	Dunklin	112,625,540	0.45%	29,214,440	0.07%	63,380,430	0.54%	15,866,289	4.24%	77,906,399	9.63%	298,993,098	3.18%
7	Franklin	1,210,362,496	9.77%	51,398,996	1.55%	401,448,268	4.90%	131,266,666	0.93%	310,422,238	11.91%	2,104,898,664	9.68%
8	Hickory	74,374,350	5.10%	6,066,270	1.62%	16,240,500	6.72%	2,410,808	-2.01%	35,650,075	14.85%	134,742,003	9.20%
9	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%
10	Iron	53,622,440	9.77%	3,651,920	0.04%	82,269,170	0.10%	27,509,295	-22.10%	21,001,440	13.14%	188,054,265	1.19%
11	Jefferson	2,331,823,100	12.66%	9,278,300	2.68%	569,561,108	0.40%	139,470,123	3.05%	659,550,530	13.18%	3,709,683,161	11.21%
12	Linn	57,508,615	1.42%	15,551,897	0.26%	20,817,513	3.94%	11,451,057	16.37%	43,953,248	9.77%	149,282,330	5.32%
13	Livingston	84,380,670	2.33%	15,847,720	0.20%	36,870,540	2.91%	12,843,250	-2.52%	42,958,084	9.10%	192,900,264	4.86%
14	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%
15	Maries	59,358,570	0.27%	8,502,650	0.38%	16,535,350	2.38%	19,120,490	2.21%	31,706,900	15.57%	135,223,960	5.16%
16	New Madrid	91,967,260	4.78%	36,130,410	0.52%	173,317,600	1.41%	36,988,320	-1.55%	71,128,946	8.88%	409,532,536	3.76%
17	Platte	1,746,372,512	11.65%	12,476,865	-14.26%	834,496,673	8.44%	177,571,796	-0.92%	353,065,518	-3.14%	3,123,983,364	10.13%
18	Ralls	93,472,120	-0.07%	15,015,310	-0.42%	47,933,570	-0.94%	46,124,690	-7.14%	43,905,059	14.98%	246,450,749	1.68%
19	Randolph	141,560,820	-0.30%	12,463,240	-0.05%	167,298,250	-2.33%	37,184,180	4.54%	70,651,291	5.54%	429,157,781	1.31%
20	Reynolds	27,537,040	-0.20%	4,505,510	0.04%	102,413,047	0.28%	16,513,746	-0.51%	19,072,565	11.12%	170,041,908	1.57%
21	St. Francois	458,279,310	3.75%	8,261,850	-0.57%	145,536,400	1.60%	35,862,151	0.71%	152,803,324	14.61%	800,743,035	6.44%
22	Schuyler	18,809,760	0.19%	7,305,790	0.00%	62,443,257	-14.57%	2,766,800	-75.72%	15,960,811	8.24%	107,286,418	84.01%

23	Shelby	31,794,843	-2.03%	18,434,264	-0.83%	10,633,937	1.11%	6,530,100	-6.87%	31,309,292	10.02%	98,702,436	3.11%
24	Vernon	111,202,570	4.76%	24,173,900	1.51%	43,473,420	1.54%	17,520,720	21.23%	58,011,765	12.57%	254,382,375	7.40%
25	Worth	8,828,330	1.05%	8,193,390	-0.15%	1,915,180	6.36%	612,830	55.30%	10,068,270	5.17%	29,618,000	4.61%
26	St. Louis City	2,499,536,690	6.79%	3,470	0.00%	1,501,464,330	-3.32%	586,114,426	-0.01%	443,641,628	1.21%	5,030,760,544	3.27%