

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: 11/02/2021

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
D. Wood (DW), Legislative Liaison

► **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 2:07 p.m. WK made a motion to reopen the meeting at 3:09 p.m. VC seconded the motion. The meeting reopened at 3:09 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.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 11/01/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, NOVEMBER 2, 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, November 2, 2021

1:30 p.m.

- I. Application for Review**
 - A. 19-30224, APTUIT, LLC v. Jackson County

- II. Stipulations**
 - A. Exhibit A., 1 – 8

- III. Dismissals**
 - A. Exhibit B., 1 – 8

- IV. Form 11**
 - A. Exhibit C., 1

- V. Form 11As**
 - A. Exhibit D., 1 and 2

- VI. Form 11As Amended**
 - A. Exhibit E., 1 – 3

- VII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated October 19, 2021, and October 21, 2021, and Closed Meeting Minutes dated October 19, 2021)
 - C. Section Update
 - D. IAAO Membership Renewal
 - E. MSAA Invitation to MAC Brunch
 - F. MSAA Response to Assessor Education Guidelines

- VIII. Legal**
 - A. Section Update
 - B. Request to Post Senior Hearing Officer Position Notice

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

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

- XI. Property Tax/Legislative Items**

- XII. Commission Comments**

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

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

XIV. Open Session

XV. Adjournment

Topic: Application for Review – 19-30224, APTUIT, LLC v. Jackson County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 19-30224, APTUIT, LLC. v. Jackson County. VC made a motion to approve the draft of the Application for Review Order for appeal 19-30224, APTUIT, LLC. v. Jackson 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 11

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

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- 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. VC made a motion to approve the Form 11As on Exhibit D. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: **Time:** **Place:**

Specific directions for the interim period:

Topic: Form 11As Amended

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

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- 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 October 19, 2021, and October 21, 2021, and Closed Meeting Minutes dated October 19, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated October 19, 2021, and October 21, 2021, and Closed Meeting Minutes dated October 19, 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: IAAO Membership Renewal

Motion(s)/Comments: SJ presented the Commission with a request to renew IAAO memberships for the 2022 calendar year for Jeff Schmidt, Appraisal and Assessment Manager for Local Assistance and Amy S. Westermann, Chief Counsel. The request also recommended that Jeffrey Smith, Appraisal and Assessment Manager for Original Assessment obtain a membership for 2022, but not to renew Rosella Schad, Appraisal and Assessment Manager, who will be retiring December 1, 2021. The cost for this request is a total of \$675.00. WK made a motion to approve 2022 IAAO memberships for Jeff Schmidt, Jeffrey Smith, and Amy S. Westermann, at a cost of \$675.00. 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: MSAA Response to Assessor Education Guidelines

Motion(s)/Comments: SJ presented the Commission with the response from the Missouri State Assessors' Association (MSAA) regarding the Guidelines for Assessor Education Requirements. The Commission discussed the response from the MSAA. WK made a motion to approve the draft Guidelines for the Assessor Education Requirements amending the bullet point regarding partial credit. 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 – Legal

Motion(s)/Comments: ASW presented the resignation correspondence submitted by Laura Storck-Elam, Senior Hearing Officer, effective November 12, 2021. WK made a motion to accept and approve the resignation of Ms. Storck-Elam, effective November 12, 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 – Request to Post Senior Hearing Officer Position Notice

Motion(s)/Comments: ASW presented the draft job opportunity announcement of the Senior Hearing Officer vacancy. This vacancy will remain open until filled. WK made a motion to approve the posting of the Senior Hearing Officer effective November 3, 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

Motion(s)/Comments: JS presented the resignation/retirement letter submitted by Stephanie Stevens, Senior Appraisal and Assessment Representative, effective January 1, 2022. WK made a motion to accept and approve the resignation/retirement of Ms. Stevens, effective January 1, 2022. 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 Representative Job Opportunity

Motion(s)/Comments: JS presented the draft job opportunity announcement of the Senior Appraisal and Assessment Representative vacancy. This vacancy notice will close on November 12, 2021. WK made a motion to approve the posting of the Senior Appraisal and Assessment Representative, effective November 3, 2021, through November 12, 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 the section progress and projects.

Informational Meeting, No Vote Taken:

Topic: MSAA Invitation to MAC Brunch

Motion(s)/Comments: SJ presented the Commission with an invitation from the MSAA to attend the MAC Assessors' Brunch for the Commissioners and Administrative Secretary. The brunch is scheduled for Tuesday, November 22, 2021, at 9:45 a.m. at Tan-Tar-A Resort in Osage Beach. The Commission instructed SJ to respond to the invitation that the Commissioners, Administrative Secretary Stacey Jacobs, and Legislative Liaison David Wood will attend the event.

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	19-32011	Bethel Area Housing	Clay	\$221,980	exempt	#VALUE!	2019-2020
2	19-32012	Bethel Area Housing South	Clay	\$315,060	exempt	#VALUE!	2019-2020
3	20-34001	Mississippi Sand LLC/Silica Holdings Inc	Jefferson	\$3,592,000	\$1,332,000	62.92%	2020
4	21-30010	Nicole Leigh Hickok	Jackson	\$44,080	\$36,100	18.10%	2021-2022
5	21-30048	Gretchen Malone	Jackson	\$17,670	\$16,150	8.60%	2021-2022
6	21-30093	Noman Dennis Smith and Terri A Smith Revocable Living Trust	Jackson	\$136,040	\$117,420	13.66%	2021-2022
7	21-34000	Mississippi Sand LLC/Silica Holdings Inc	Jefferson	\$3,603,000	\$1,332,000	63.03%	2021
8	21-49000	Meadow View Estates	Cass	\$152,659	\$131,100	14.12%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-30330	GrainValley Investments LLC	Jackson
2	19-30331	GrainValley Investments LLC	Jackson
3	19-30335	Harve Sommers	Jackson
4	19-30336	Harve Sommers and Dynamic Investments Inc	Jackson
6	19-30337	Harve Sommers and Dynamic Investments Inc	Jackson
7	21-79000	GH14 LLC	Platte
8	21-79001	GH14 LLC	Platte

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 11s													
1	Caldwell	61,312,850	5.18%	14,016,890	0.88%	11,588,330	-4.19%	3,117,720	1.90%	30,784,980	6.50%	120,820,770	5.44%

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 11As													
1	Cape Girardeau	702,680,850	0.33%	24,527,840	-1.27%	359,513,385	-1.38%	99,958,691	5.34%	248,138,809	12.47%	1,434,819,575	4.39%
2	Howell	261,966,190	7.84%	11,367,630	1.29%	98,553,640	1.26%	34,285,476	0.57%	105,053,637	11.85%	511,226,573	7.64%

Exhibit E. – Form 11As Amended

#	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 11As AMENDED													
1	Clinton	187,818,225	10.02%	18,546,236	-0.02%	24,769,958	3.08%	5,464,930	36.11%	67,033,870	15.75%	303,633,219	12.63%
2	Jefferson	2,334,050,900	12.68%	9,289,000	2.80%	569,529,408	0.40%	137,267,040	1.42%	669,298,083	14.86%	3,719,434,431	11.51%
3	Linn	57,508,615	1.42%	15,551,897	0.26%	20,817,513	3.94%	11,452,051	16.38%	43,958,288	9.78%	149,288,364	5.32%