

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: 11/16/2021

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
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 2:00 p.m. WK made a motion to reopen the meeting at 2:58 p.m. VC seconded the motion. The meeting reopened at 2:58 p.m.
- VC made a motion to adjourn the meeting at 2:59 p.m. The motion was seconded by WK. The meeting was adjourned at 2:59 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 11/15/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, NOVEMBER 16, 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)

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR LITIGATION
MATTERS PURSUANT TO SECTION 610.021, RSMo

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, November 16, 2021

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 10
- II. Dismissals**
 - A. Exhibit B., 1 – 13
- III. Form 11s**
 - A. Exhibit C., 1 – 4
- IV. Form 11As**
 - A. Exhibit D., 1 – 4
- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated November 2, 2021, and
November 5, 2021, and Closed Meeting Minutes dated November 2, 2021)
 - C. Section Update
 - D. Discussion of Conference (Section 138.450, RSMo)
- VI. Legal**
 - A. Section Update
- VII. Local Assistance**
 - A. Section Update
 - B. USPAP Course Request
 - C. Senior Appraisal and Assessment Representative – Request to Extend Job Posting
- VIII. Original Assessment**
 - A. Section Update
 - B. WSATA Unitary Appraisal School Request
- IX. Property Tax/Legislative Items**
- 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: 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: USPAP Course Request

Motion(s)/Comments: JS presented a request for 12 STC team members (11 appraisers and the Chief Counsel) to attend the USPAP Update Course. This is a requirement for certified appraisers to attend a 7-hour USPAP Update Course. This cost is \$135.00/student, total cost of \$1,620.00. VC made a motion to approve the USPAP course for the request 12 STC team members and any additional team members that would like to attend at \$135.00. 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: Senior Appraisal and Assessment Representative – Request to Extend Job Posting

Motion(s)/Comments: JS presented a request to extend the job vacancy posting for the Senior Appraisal and Assessment Representative position until filled. WK made a motion to approve extension of the Senior Appraisal and Assessment Representative position until the position has been filled. 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: WSATA Unitary Appraisal School Request

Motion(s)/Comments: JLS presented a request for Stacey Cowan, Chairman Romine, and himself to attend the WSATA Unitary Appraisal School January 30 – February 4, 2022, in Salt Lake City, UT. The estimated total for the 3 STC team members to attend this school is \$4,610.60. This estimate includes the cost of the course and all associated travel. VC made a motion to approve the request at an estimated total of \$4,610.60. 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: Personnel Item – Repost the Appraisal and Assessment Supervisor/Specialist

Motion(s)/Comments: JLS requested the job noticed for the Appraisal and Assessment Supervisor/Specialist position be posted to fill the vacancy. WK made a motion to post the Appraisal and Assessment Supervisor/Specialist position effective November 17, 2021, and remain open until filled. 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: Discussion of Conference (Section 138.450, RSMo)

Motion(s)/Comments: SJ presented questions received from the Missouri State Assessors' Association (MSAA) regarding the annual MSAA Conference and if it falls under Section 138.450, RSMo. ASW provided that since the STC Commissioners do not call the conference as a meeting, nor does the STC organize the event or collect the registration fees, the STC Commissioners are not calling this conference as a meeting and Section 138.450, RSMo would not apply to the annual MSAA Conference. The Commission instructed SJ to follow-up with the MSAA.

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: JLS presented the Original Assessment Section Update and discussed the progress for the 2022 cycle.

Informational Meeting, No Vote Taken:

Topic: Commission Comments – annual Partners in Agriculture Luncheon

Motion(s)/Comments: GR stated that he received an invitation to attend the annual Partners in Agriculture Luncheon on December 6, 2021 at Tan-Tar-A Resort in Osage Beach. GR provided that he would be attending the luncheon as would DW as a member of Farm Bureau. The Commission instructed SJ to respond to the invitation for the Commission. This item was not included on the posted agenda, as the invitation was received in that morning's mail.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-30333	105 Main LLC	Jackson	\$102,720	\$80,640	21.50%	2019-2020
2	19-30334	OGIP LLC	Jackson	\$99,840	\$90,880	8.97%	2019-2020
3	21-20015	Chouteau/LaSalle Properties LLC	St. Louis City	\$158,900	\$145,152	8.65%	2021
4	21-20080	Big Brick Buildings ML LLC	St. Louis City	\$800,000	\$133,000	83.38%	2021
5	21-30008	Roy Mussett	Jackson	\$5,320	\$5,320	0.00%	2021-2022
6	21-30009	Roy Mussett	Jackson	\$5,321	\$5,321	0.00%	2021-2022
7	21-30012	Summit Park Church	Jackson	\$616,320	\$296,000	51.97%	2021
8	21-30049	Timothy B Cochran	Jackson	\$30,400	\$21,850	28.13%	2021-2022
9	21-30094	Dennis Goss	Jackson	\$18,672	\$13,870	25.72%	2021-2022
10	21-30110	QKI LLC	Jackson	\$288,610	\$161,500	44.04%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	21-32003	Golden Oaks Investments LLC	Clay
2	21-32004	Iron Street LLC	Clay
3	21-32005	B and D Business Holdings LLC	Clay
4	21-32007	Seven Star Properties LLC	Clay
5	21-32017	Eversun Property Inc	Clay
6	21-32021	Meadowbrook Village Shopping Center LLC	Clay
7	21-32022	Meadowbrook Village Shopping Center LLC	Clay
8	21-32023	Meadowbrook Village Shopping Center LLC	Clay
9	21-32024	206 Atlantic LLC	Clay
10	21-32026	Briar Hill LLC	Clay
11	21-32027	Briar Hill LLC	Clay
12	21-32028	Briar Hill LLC	Clay
13	21-32612	1560 VMP Holdings LLC	St. Charles

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 11s													
1	Newton	426,131,560	6.98%	46,580,990	-5.15%	181,599,150	0.84%	55,988,658	-6.25%	172,216,140	9.86%	882,516,498	5.95%
2	Pulaski	326,835,095	3.38%	4,504,975	0.41%	96,217,108	1.59%	9,908,460	4.08%	91,128,170	12.59%	528,593,808	5.57%
3	Saline	162,515,200	34.48%	27,140,760	-0.10%	55,171,708	-1.14%	15,779,916	3.62%	70,890,696	10.30%	331,498,280	17.86%
4	Texas	140,707,090	5.96%	15,924,530	-0.25%	37,462,380	-3.32%	7,012,822	-23.09%	63,788,041	9.78%	264,894,863	6.73%

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	Camden	1,173,987,320	0.70%	13,236,850	0.03%	215,943,680	-1.13%	31,740,170	-9.43%	325,212,700	12.10%	1,760,120,720	9.78%
2	Cass	1,302,163,540	3.85%	26,198,650	-0.43%	271,629,300	7.06%	45,373,940	10.91%	284,730,651	4.10%	1,930,096,081	7.51%
3	Polk	206,487,850	8.86%	22,403,610	8.58%	55,637,700	1.58%	10,007,250	-3.78%	76,992,580	10.22%	371,528,990	9.41%
4	Stone	450,870,220	0.17%	5,634,070	-0.11%	106,519,440	3.47%	37,932,535	4.24%	137,637,544	11.24%	738,593,809	7.72%