

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: 01/25/2022

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/Policy Analyst

► **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 2:11 p.m. WK made a motion to reopen the meeting at 3:22 p.m. VC seconded the motion. The meeting reopened at 3:22 p.m.
- VC made a motion to adjourn the meeting at 3:25 p.m. The motion was seconded by WK. The meeting was adjourned at 3:25 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 01/24/2022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JANUARY 25, 2022

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=m3c63c24599563e3fc62cb97baece50ab>

Meeting number (access code): 2468 695 9267 Meeting password: CPenpjD5r23

Join from a video system or application

Dial [24686959267@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),[24686959267##](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, January 25, 2022

1:30 p.m.

- I. CPI Certification**
- II. Stipulations**
 - A. Exhibit A., 1 – 31
- III. Dismissals**
 - A. Exhibit B., 1 – 31
- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated January 11, 2022, January 18, 2022, and January 19, 2022, and Closed Meeting Minutes dated January 11, 2022)
 - C. Section Update
 - D. Annual Section Requests
 - E. 2021 Cumulative Supplement to the 2016 Revised Statutes of Missouri Request
 - F. KATR Meeting Invitation, April 5, 2022
 - G. Annual Report Discussion/Review
- V. Legal**
 - A. Section Update
- VI. Local Assistance**
 - A. Section Update
- VII. Original Assessment**
 - A. Section Update
- VIII. Property Tax/Legislative Items**
- IX. Commission Comments**
- X. Closed Session**
 - A. Personnel – Sections 610.021(3) and (13)¹
- XI. Open Session**
- XII. 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: CPI Certification

Motion(s)/Comments: SJ presented the available Consumer Price Index (CPI) of 7.0% to be certified per Section 137.073.4(1), RSMo, on February 1, 2022. VC made a motion to approve the CPI of 7.0%. 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: Approval of Minutes

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated January 11, 2022, January 18, 2022, and January 19, 2022, and Closed Meeting Minutes dated January 11, 2022. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated January 11, 2022, January 18, 2022, and January 19, 2022, and Closed Meeting Minutes dated January 11, 2022. VC 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: Annual Section Requests

Motion(s)/Comments: SJ presented the FY-2022 Manager requested items with a total estimated cost of \$2,234.20. WK made a motion to approval all items listed in the request at an estimated cost of \$2,234.20. VC 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: 2021 Cumulative Supplement to the 2016 Revised Statutes of Missouri Request

Motion(s)/Comments: SJ presented a request for one set of the 2021 Cumulative Supplement to the 2016 Revised Statutes of Missouri at a cost of \$150.00. WK made a motion to approve one set of the 2021 Cumulative Supplement to the 2016 Revised Statutes of Missouri at a cost of \$150.00. 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: KATR Meeting Invitation, April 5, 2022

Motion(s)/Comments: SJ distributed the invitation for Commissioners, Chief Counsel, and Original Assessment staff to attend the annual KATR Meeting on April 5, 2022, in Overland Park, Kansas. WK made a motion for Stacey Cowan, Peter Chari, and ASW to attend the meeting with associated mileage costs. 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 – Assistant Manager, Local Assistance

Motion(s)/Comments: JS presented a recommendation to offer the position of Local Assistance Assistant Manager to Tammy Mackay at an annual salary of \$66,300, effective February 1, 2022. WK made a motion to offer the Local Assistance Assistant Manager position to Tammy Mackay at an annual salary of \$66,300, effective February 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 – Part Time

Motion(s)/Comments: JS presented a recommendation to have Stephanie Stevens work in an hourly part-time capacity as a Senior Appraisal and Assessment Representative until a full-time replacement is hired and to also train the replacement hire. JS recommended an hourly rate of \$25.00 per hour for 1,040 hours, effective February 1, 2022. WK made a motion to offer Stephanie Stevens the position on an hourly part-time basis at \$25.00 per hour for 1,040 hours, and training the replacement employee would not exceed two months. 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 a recommendation for a salary increase for Kristen Solindas to \$47,094 annually, effective February 1, 2022. WK made a motion to increase Kristen Solindas’ annual salary to \$47,094, effective February 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: 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: Annual Report Discussion/Review

Motion(s)/Comments: SJ presented drafts for the Annual Report Recommendations, Chapter 1, Chapter 2, and Chapter 3. The Commission discussed the drafts and the requirement of Chapter 3. SJ stated she would research the annual report statutory requirements and present the final draft of the annual report, the proposed distribution list, the proposed cost per annual report, and the required certifications at the next scheduled Commission Meeting on February 8, 2022.

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: Property Tax/Legislative Items

Motion(s)/Comments: DW provided an update regarding legislative activity through January 21, 2022.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	14-91000	Union Electric Company dba Ameren Missouri	Warren	Real Prop \$2,047,340 Personal Prop \$240,185	Real Prop \$1,013,274 Personal Prop \$134,526	Real Prop 50.51% Personal Prop 43.99%	2014
2	15-91001	Union Electric Company dba Ameren Missouri	Warren	\$2,057,547	\$950,220	53.82%	2015
3	15-91002	Union Electric Company dba Ameren Missouri	Warren	\$241,070	\$125,220	48.06%	2015
4	16-91000	Union Electric Company dba Ameren Missouri	Warren	\$2,071,676	\$942,657	54.50%	2016
5	16-91001	Union Electric Company dba Ameren Missouri	Warren	\$243,590	\$117,750	51.66%	2016
6	17-91000	Union Electric Company dba Ameren Missouri	Warren	\$2,115,072	\$942,218	55.45%	2017
7	17-91001	Union Electric Company dba Ameren Missouri	Warren	\$254,550	\$117,131	53.99%	2017
8	18-91011	Union Electric Company dba Ameren Missouri	Warren	\$2,174,009	\$964,490	55.64%	2018
9	18-91012	Union Electric Company dba Ameren Missouri	Warren	\$261,050	\$115,434	55.78%	2018
10	19-91000	Union Electric Company dba Ameren Missouri	Warren	\$2,220,725	\$990,888	55.38%	2019
11	19-91001	Union Electric Company dba Ameren Missouri	Warren	\$270,910	\$114,324	57.80%	2019
12	20-91000 through 20-91009	Union Electric Company dba Ameren Missouri	Warren	\$2,361,854	\$1,135,650	51.92%	2020
13	21-20011	Ballpark Village Holdings Block 350 LLC	St. Louis City	\$13,620,384	\$7,170,880	47.35%	2021
14	21-20012	Ballpark Village Holdings Block 400 LLC	St. Louis City	Res \$13,946,000 Com \$998,400	Res \$11,903,500 Com \$316,800	Res 14.65% Com 68.27%	2021
15	21-20040	3919 West Pine LLC	St. Louis City	\$100,790	\$89,560	1114.00%	2021

16	21-20089	Beauvais Manor Property LLC	St. Louis City	\$764,674	\$608,000	20.49%	2021
17	21-30030	SKC	Jackson	\$1,056,000	\$992,000	6.06%	2021
18	21-30032	SKC	Jackson	\$1,920,000	\$1,824,000	5.00%	2021
19	21-30053	Damian Martinez	Jackson	Res \$128,250 Ag \$5,624	Res \$121,071 Ag \$675	Res 5.59% Ag 87.99%	2021
20	21-30055	Berhorst Family Trust	Jackson	\$203,300	\$153,140	24.67%	2021-2022
21	21-30105	Luther and Sharon Brown	Jackson	\$59,660	\$54,150	9.24%	2021
22	21-30185	Amanda Miller	Jackson	\$72,770	\$7,524	89.66%	2021
23	21-30185	Amanda Miller	Jackson	\$72,770	\$72,770	0.00%	2022
24	21-30191	Holly Stark	Jackson	\$62,080	\$40,320	35.05%	2021
25	21-32525	Karagiannis Investment Corp Inc	St. Charles	\$264,026	\$246,400	6.68%	2021-2022
26	21-32531	Simmons First National Bank	St. Charles	\$28,393	\$27,850	1.91%	2021-2022
27	21-32532	Simmons First National Bank	St. Charles	\$72,620	\$72,072	0.75%	2021-2022
28	21-79014	City of Parkville	Platte	Res \$310,398 Com \$272,651	Res \$208,433 Com \$262,720	Res 32.85% Com 3.64%	2021-2022
29	21-79051	JQH Kansas City Development LLC	Platte	\$2,828,572	\$2,262,858	19.99%	2021-2022
30	21-79053	Atrium Finance I LP	Platte	\$4,489,524	\$3,591,619	20.00%	2021-2022
31	21-79502	Frisco Senior Village LP	Polk	\$513,550	\$303,660	40.87%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	21-10067	Alexander Matthew Quinn	St. Louis
2	21-10811	Dewayne Stiers & Terry Stiers	St. Louis
3	21-11111	Rei Options Llc Series 13	St. Louis
4	21-11140	Dewayne Stiers and Terry Stiers	St. Louis
5	21-12382	Henry Cletus W Ruth Ann Tr	St. Louis
6	21-12956	Afal Llc	St. Louis
7	21-13132	Cartref Llc	St. Louis
8	21-13191	Siegfried Norbert A Tr	St. Louis
9	21-13574	Wenzel Vas & Phoebe Vas	St. Louis
10	21-14358	Schneider Joan M Living Trust	St. Louis
11	21-15261	320 Horn Llc	St. Louis
12	21-15265	1925 First St Llc	St. Louis
13	21-18623	Christopher Kleewein & Kimberly Kleewein	St. Louis
14	21-18754	Terry Stiers	St. Louis
15	21-19211	New Trend Development Llc	St. Louis
16	21-19214	New Trend Development Llc	St. Louis
17	21-19323	Rubina Mirza & Asif Mirza	St. Louis
18	21-19909	Lang Louis G Elizabeth A H/W Trs	St. Louis
19	21-19910	Lang Louis G Elizabeth A H/W Trs	St. Louis
20	21-19917	Lang Louis G Elizabeth A H/W Trs	St. Louis
21	21-19918	Lang Louis G Trustee	St. Louis
22	21-110388	Katon Investment Co	St. Louis
23	21-20023	Alan P Mustin Trs	St. Louis City
24	21-30014	CIP18 LC Grand Blvd Owner LLC	Jackson
25	21-30016	Tubular Warehouses of America Inc	Jackson
26	21-30019	Hasan Qureini	Jackson
27	21-30029	SKC	Jackson
28	21-30031	SKC	Jackson
29	21-34004	Cornerstone Festus LLC	Jefferson
30	21-79500	Michael and Sheila McCurry	Polk

31	21-79501	Michael and Sheila McCurry	Polk
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