

STATE TAX COMMISSION OF MISSOURI
MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

12/14/2021
Approved
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 11/30/2021

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/Policy Analyst

▶ **Review Minutes from Previous Meeting**

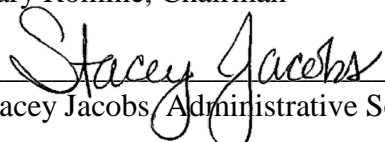
- Approved
- Corrected as follows:

▶ **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(2) and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 1:54 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 3:23 p.m. The motion was seconded by WK. The meeting was adjourned at 3:23 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 11/29/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

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

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 7
- II. Dismissals**
 - A. Exhibit B., 1 – 7
- III. Form 11**
 - A. Exhibit C., 1
- IV. Form 11As**
 - A. Exhibit D., 1 – 5
- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated November 16, 2021, and Closed Meeting Minutes dated November 16, 2021)
 - C. Section Update
 - D. STC Administrative Policy Manual Revisions
- VI. Legal**
 - A. Section Update
- VII. Local Assistance**
 - A. Section Update
- VIII. Original Assessment**
 - A. Section Update
- 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 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

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. 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: Approval of Minutes

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated November 16, 2021, and Closed Meeting Minutes dated November 16, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated November 16, 2021, and Closed Meeting Minutes dated November 16, 2021. 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: STC Administrative Policy Manual Revisions

Motion(s)/Comments: SJ presented proposed STC Administrative Policy Manual Revisions for policies 1.21, 1.26 Addendum I, 2.01, 2.10, 2.23, 2.31, and 2.32. SJ provided that Chief Counsel Westermann had reviewed all of the proposed policy revisions. WK made a motion to approve the STC Administrative Policy Manual revisions for policies 1.21, 1.26 Addendum I, 2.01, 2.10, 2.23, 2.31, and 2.32, effective December 1, 2021. 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: Personnel Item - Legal

Motion(s)/Comments: ASW presented a recommendation for a salary increase for Erica Gage to \$59,748 annually, effective December 16, 2021. WK made a motion to increase Erica Gage's annual salary to \$59,748, effective December 16, 2021. 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: 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: 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 bill filing will begin December 1, 2021. DW also provided his plan for bill tracking and a weekly spreadsheet that will be distributed with the status of bills affecting the STC and reviewing the hearing schedules.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-20033	Chippewa Center LLC	St. Louis City	\$127,800	\$127,800	0.00%	2019-2020
2	19-20423	Chippewa Center LLC	St. Louis City	\$645,000	\$549,000	14.88%	2019-2020
3	20-10209	Edward G Heisel	St. Louis	\$13,160	\$6,440	51.06%	2020
4	21-20003	JHL Cherokee LLC	St. Louis City	\$191,040	\$52,500	72.52%	2021
5	21-20052	Arch Hotel Project Owner LLC	St. Louis City	\$17,539,600	\$13,154,240	25.00%	2021-2022
6	21-30056	Plaza Steppes Holdings LLC	Jackson	\$1,347,840	\$1,293,440	4.04%	2021
7	21-30057	Plaza Steppes Holdings LLC	Jackson	\$6,946,560	\$6,946,560	0.00%	2021

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-10572	Joseph Hunter	St. Louis
2	21-20083	JGDD Morganford LLC	St. Louis City
3	21-30007	12 Wyandotte TIC Holdings LLC	Jackson
4	21-30058	East Ward Holdings LLC	Jackson
5	21-32019	Metro North Crossing LLC	Clay
6	21-32020	Metro North Crossing LLC	Clay
7	21-32025	Kansas City Life Insurance Co	Clay

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	Knox	20,972,140	-0.32%	17,516,810	-0.07%	8,436,560	-1.27%	3,463,239	97.92%	24,563,528	3.00%	74,952,277	4.10%

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	Adair	171,193,360	10.89%	13,040,390	-0.31%	100,424,864	-0.02%	23,998,012	4.01%	58,321,831	11.10%	366,978,457	23.74%
2	Buchanan	553,266,330	-0.06%	15,205,700	2.35%	407,538,703	-4.14%	140,438,569	-2.70%	242,497,996	15.30%	1,358,947,298	2.81%
3	Daviess	63,960,374	-1.36%	22,841,905	-0.28%	13,780,321	-0.35%	4,918,737	19.46%	33,860,563	13.23%	139,361,900	5.13%
4	Dent	98,503,960	-0.16%	6,448,550	-0.47%	25,043,816	0.93%	4,661,587	0.13%	41,841,184	8.15%	176,499,097	2.81%
5	Lafayette	234,763,177	0.76%	22,769,956	0.11%	48,674,469	10.19%	9,378,391	-8.51%	106,564,830	10.52%	422,150,823	4.75%