

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: 02/08/2022

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

► **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 recess the meeting at 1:30 p.m. to allow the Commissioners to present the State Tax Commission budget to the House Budget Committee. VC seconded the motion. The meeting reconvened at 5:02 p.m.
- WK made a motion to close a portion of the meeting to discuss legal and personnel matters per Sections 610.021(1), (3), and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 5:35 p.m. WK made a motion to reopen the meeting at 6:00 p.m. VC seconded the motion. The meeting reopened at 6:00 p.m.
- WK made a motion to adjourn the meeting at 6:00 p.m. The motion was seconded by VC. The meeting was adjourned at 6:00 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 02/072022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, FEBRUARY 8, 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, February 8, 2022

1:30 p.m.

- I. Application for Review**
 - A. 19-20119, GSA-VA ST LOUIS PROPERTY, LLC STEVE KORENBLAT v. St. Louis City
- II. Stipulations**
 - A. Exhibit A., 1 – 40
- III. Dismissals**
 - A. Exhibit B., 1 – 19
- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated January 25, 2022, January 27, 2022, and January 31, 2022, and Closed Meeting Minutes dated January 25, 2022 and January 27, 2022)
 - C. Section Update
 - D. Annual Report (Approval of the Annual Report, Cost, Distribution List, and Certifications to DESE and DOR)
- 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. Legal – Section 610.021(1)
 - B. 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: Application for Review – 19-20119, GSA-VA ST LOUIS PROPERTY, LLC STEVE KORENBLAT v. St. Louis City

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 19-20119, GSA-VA ST LOUIS PROPERTY, LLC STEVE KORENBLAT v. St. Louis City. VC made a motion to approve the draft of the Application for Review Order for appeal 19-20119, GSA-VA ST LOUIS PROPERTY, LLC STEVE KORENBLAT v. St. Louis City. 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: Seventy-Sixth Annual Report (Distribution List, Certifications to DESE and DOR, and Printing)

Motion(s)/Comments: SJ presented the Seventy-Sixth Annual Report Distribution List, Certifications for Department of Elementary and Secondary Education (DESE) and Department of Revenue (DOR) and the printing costs. The Commission discussed the requirement to print the annual report per Section 138.440.1. ASW provided that printing a copy for the State Tax Commission record and to provide the State Library would satisfy the statutory requirement. SJ also informed the Commission that DESE and DOR approved receiving PDF certified copies of the annual report. ASW provided any requests to receive a printed copy would be treated as a Sunshine Law request. The Commission also discussed sending an email with a link to the annual report posted on the STC website for individuals on the distribution list. WK made a motion to approve the Distribution List, the Certifications for DESE and DOR, and to print two copies for the annual report for the STC record and State Library. 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: 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: GR provided an update regarding the proposed letter and legislation that had been sent to the Governor's Office regarding the increase in motor vehicles. The Governor's Office approved the amended memo for the STC to distribute to the counties. The Governor's Office also approved the proposed language and to proceed with filing the legislation. The Commission instructed SJ to send the letter to the county assessors and clerks.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	15-45511	Poplar Bluff Property V LP	Butler	\$235,100	\$298,269	-26.87%	2015-2016
2	17-45514	Poplar Bluff Property V LP	Butler	\$235,100	\$314,372	-33.72%	2017-2018
3	20-45514	Poplar Bluff Property V LP	Butler	\$235,100	\$316,436	-34.60%	2020
4	21-10090	Leonid Pernik	St. Louis	\$13,470	\$11,510	14.55%	2021-2022
5	21-10091	Linda Green	St. Louis	\$117,020	\$106,840	8.70%	2021-2022
6	21-20030	Blu Condominium Owners Assoc Inc	St. Louis City	\$66,600	\$8,400	87.39%	2021
7	21-20031	Blu Condominium Owners Assoc Inc	St. Louis City	\$12,600	\$5,900	53.17%	2021
8	21-20033	Restaurants Unlimited Inc	St. Louis City	\$139,200	\$107,840	22.53%	2021
9	21-20085	Sumukha LLC/Chakravarthy Girda	St. Louis City	\$123,000	\$19,950	83.78%	2021
10	21-20087	The Hampton Avenue Investment Group	St. Louis City	\$2,627,500	\$720,000	72.60%	2021
11	21-20088	Setcos, Christopher A c/o Peter Slowey	St. Louis City	\$55,320	\$48,678	12.01%	2021
12	21-20090	Zulic Sead and Fakreta and Mirzet and Vahid	St. Louis City	\$118,000	\$37,800	67.97%	2021
13	21-20117	Eric John Bruns	St. Louis City	\$7,470	\$6,780	9.24%	2021
14	21-20118	Kyle W Tibbs	St. Louis City	\$11,530	\$10,670	7.46%	2021
15	21-20119	Eli Kallison	St. Louis City	\$32,300	\$29,450	8.82%	2021
16	21-20120	Cole, Jeffrey & Christine & Justin	St. Louis City	\$31,716	\$27,550	13.14%	2021
17	21-30059	1001 Locust LLC	Jackson	\$4,800,000	\$4,364,800	9.07%	2021
18	21-30061	John Reed	Jackson	\$120,650	\$101,650	15.75%	2021
19	21-30126	Kenneth R Hooper	Jackson	\$31,161	\$28,310	9.15%	2021
20	21-30141	PFP 3 Adams Dairy LLC	Jackson	\$2,408,560	\$1,924,800	20.09%	2021-2022
21	21-30142	PFP 3 Adams Dairy LLC	Jackson	\$3,683,680	\$3,288,320	10.73%	2021-2022
22	21-30143	PFP 3 Adams Dairy LLC	Jackson	\$2,153,536	\$2,999,040	-39.26%	2021-2022
23	21-30144	PFP 3 Adams Dairy LLC	Jackson	\$121,440	\$121,280	0.13%	2021-2022
24	21-30145	PFP 3 Adams Dairy LLC	Jackson	\$1,105,104	\$985,280	10.84%	2021-2022

25	21-30146	PFP 3 Adams Dairy LLC	Jackson	\$1,133,440	\$921,280	18.72%	2021-2022
26	21-30187	Bruce Eagleburger	Jackson	Ag and Res \$42,750	Ag \$1,558 Res \$2,850	Ag and Res Combined 89.69 %	2021-2022
27	21-30188	Bruce Eagleburger	Jackson	\$42,750	Ag \$1,551	96.37%	2021-2022
28	21-45010	Woodbine Meadows LP	Buchanan	\$550,690	\$369,170	32.96%	2021-2022
29	21-79009	Yashoda Hotels LLC	Platte	\$994,149	\$680,000	31.60%	2021-2022
30	21-79011	BMV Platt City LLC	Platte	\$1,126,779	\$896,000	20.48%	2021-2022
31	21-79032	Hotel KCI LLC	Platte	\$1,580,144	\$1,443,840	8.63%	2021-2022
32	21-79034	LCP BV KCI Hotels LLC	Platte	\$7,111,909	\$6,611,954	7.03%	2021-2022
33	21-79041	Horizons Industrial I LLC	Platte	\$2,877,903	\$2,810,985	2.33%	2021-2022
34	21-79043	Horizons Industrial III LLC	Platte	\$3,617,519	\$3,513,234	2.88%	2021-2022
35	21-79044	Horizons Industrial IV LLC	Platte	\$5,987,724	\$5,796,250	3.20%	2021-2022
36	21-79045	Horizons Industrial V LLC	Platte	\$8,534,494	\$8,356,667	2.08%	2021-2022
37	21-79046	Horizons Industrial VI LLC	Platte	\$6,872,869	\$6,790,831	1.19%	2021-2022
38	21-79048	Horizons Industrial VIII LLC	Platte	\$2,403,519	\$2,358,682	1.87%	2021-2022
39	21-79049	Horizons Industrial IX LLC	Platte	\$3,606,794	\$3,546,808	1.66%	2021-2022
40	21-79050	Hospitality Properties Trust	Platte	\$2,629,859	\$2,103,887	20.00%	201-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	21-10031	Hardin Hord III	St. Louis
2	21-10066	Charles and Cornelia R Manassa	St. Louis
3	21-10103	Karen McCluer	St. Louis
4	21-10111	Paul Reinisch	St. Louis
5	21-20032	1426 Washington Ave LLC	St. Louis City
6	21-20034	Hat Trick LLC co Ryan LLC	St. Louis City
7	21-20035	Hat Trick LLC co Ryan LLC	St. Louis City
8	21-20036	Hat Trick LLC co Ryan LLC	St. Louis City
9	21-20037	Hat Trick LLC co Ryan LLC	St. Louis City
10	21-20038	Hat Trick LLC co Ryan LLC	St. Louis City
11	21-20039	Hat Trick LLC co Ryan LLC	St. Louis City
12	21-30090	Edward Phillips	Jackson
13	21-33006	EAS Investment Enterprises Inc	Greene
14	21-33007	EAS Investment Enterprises Inc	Greene
15	21-33008	EAS Investment Enterprises Inc	Greene
16	21-33009	EAS Investment Enterprises Inc	Greene
17	21-79033	Hotel KCI LLC	Platte
18	21-79042	Horizons Industrial II LLC	Platte
19	21-79047	Horizons Industrial VII LLC	Platte