

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

Approved 03/22/2022  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 03/08/2022

**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  
D. Wood (DW), Legislative/Policy Analyst  
Scott Shipman, St. Charles County Assessor

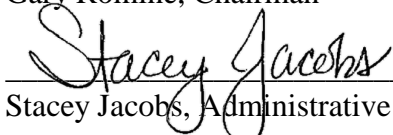
► **Review Minutes from Previous Meeting**

- 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 2:04 p.m. WK made a motion to reopen the meeting at 2:13 p.m. VC seconded the motion. The meeting reopened at 2:13 p.m.
- VC made a motion to adjourn the meeting at 2:14 p.m. The motion was seconded by WK. The meeting was adjourned at 2:14 p.m.

  
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Gary Romine, Chairman

  
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Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 03/07/2022

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, MARCH 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, March 8, 2022

1:30 p.m.

- I. 2022 – 2023 Budget Memo of Understanding**
  - A. Maries County
  
- II. 2022 – 2023 Maintenance Plans**
  - A. Approval of 57 Maintenance Plans – Signature Pages
  
- III. Stipulations**
  - A. Exhibit A., 1 – 41
  - B. Exhibit B., 19-41501 Union Electric Company d/b/a Ameren Missouri v. Audrain County
  
- IV. Dismissals**
  - A. Exhibit C., 1 – 46
  
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission dated February 22, 2022, and Closed Meeting Minutes dated February 22, 2022)
  - C. Section Update
  
- VI. Legal**
  - A. Section Update
  - B. Request to renew subscription for *Missouri Lawyers Weekly*
  
- VII. Local Assistance**
  - A. Section Update
  
- VIII. Original Assessment**
  - A. Section Update
  
- IX. Property Tax/Legislative Items**
  - A. Guest Speaker: Scott Shipman, St. Charles County Assessor
  
- X. Commission Comments**
  
- XI. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)<sup>1</sup>
  
- 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

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** 2022 – 2023 Budget Memo of Understanding – Maries County

**Motion(s)/Comments:** JS distributed a Budget Memo of Understanding for Maries County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue account to the assessment maintenance fund for 2022 in the amount of \$7,366.96. The three year average will be computed for the for the 2023 budget year and every year succeeding as if the entire \$7,366.96 had actually been deposited in the assessment fund for 2022. WK made a motion to approve the Maries County Budget Memo of Understanding. 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:** 2022 – 2023 Maintenance Plans – 57 Counties

**Motion(s)/Comments:** JS distributed 2022 – 2023 Assessment Maintenance Plan Agreements and Approval Letters for the following 57 counties: Andrew, Atchison, Barry, Barton, Bates, Benton, Buchanan, Butler, Caldwell, Carroll, Cass, Cedar, Christian, Clark, Clay, Crawford, Dade, Dallas, Dent, Douglas, Gasconade, Gentry, Greene, Grundy, Henry, Hickory, Holt, Jasper, Johnson, Knox, Laclede, Lafayette, Lewis, Linn, Macon, Madison, Maries, Marion, Mercer, Mississippi, Monroe, Morgan, Newton, Nodaway, Oregon, Ozark, Perry, Pike, Ralls, Ripley, St. Clair, Schuyler, Shelby, Sullivan, Vernon, Webster, and Worth. VC made a motion to approve the 2022 – 2023 Assessment Maintenance Plan Agreements and Approval Letters for the 57 counties listed. 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. WK made a motion to approve the Stipulations on Exhibit A. 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:** Stipulation – 19-41501 Union Electric Company d/b/a Ameren Missouri v. Audrain County

**Motion(s)/Comments:** ASW presented the Stipulation that was ready for approval, which was listed on Exhibit B. of the agenda, 19-41501 Union Electric Company d/b/a Ameren Missouri v. Audrain County. WK made a motion to approve the Stipulation on Exhibit B. 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:** Dismissals

**Motion(s)/Comments:** ASW presented the Dismissals that were ready for approval, which were listed on Exhibit C. of the agenda. WK made a motion to approve the Dismissals on Exhibit C. 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:** Approval of Minutes

**Motion(s)/Comments:** Approval of minutes from the Meeting of the State Tax Commission of Missouri dated February 22, 2022, and Closed Meeting Minutes dated February 22, 2022. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated February 22, 2022, and Closed Meeting Minutes dated February 22, 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:** Request to renew subscription for *Missouri Lawyers Weekly*

**Motion(s)/Comments:** ASW presented a request to renew the subscription for *Missouri Lawyers Weekly* in the amount of \$478.19. WK made a motion to approve the subscription renewal for *Missouri Lawyers Weekly* in the amount of \$478.19. 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 – Additional Hours for Sandy Wankum

**Motion(s)/Comments:** JLS presented a request for Sandy Wankum to work up to an additional 100 hours for the month of March, 2022, to assist with Original Assessment training. WK made a motion to approve up to an additional 100 hours to assist with Original Assessment training for the month of March, 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 – Resignation/Retirement of Rodney Cole

**Motion(s)/Comments:** JS presented the resignation/retirement letter submitted by Rodney Cole, Appraisal and Assessment Supervisor/Specialist, effective April 1, 2022. VC made a motion to accept and approve the resignation/retirement of Mr. Cole, effective April 1, 2022. 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:** 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 – Guest Speaker: Scott Shipman, St. Charles County Assessor

**Motion(s)/Comments:** Scott Shipman, St. Charles County Assessor, presented information and scenarios based on language in Senate Bill 649. Mr. Shipman and the Commission discussed the presentation.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DW presented the legislative update and provided the status of various bills.

**Informational Meeting, No Vote Taken:**