

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

04/19/2022  
**Approved**  
**Page 1 of 1**  
**Minutekeeper's Initials**  
sj\_\_\_\_\_

**Date:** 03/22/2022

**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.
- ▶ VC made a motion to adjourn the meeting at 2:02 p.m. The motion was seconded by WK. The meeting was adjourned at 2:02 p.m.

  
\_\_\_\_\_  
Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 03/21/2022

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, MARCH 22, 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 22, 2022

1:30 p.m.

- I. 2022 – 2023 Budget Memo of Understanding**
  - A. New Madrid County
  
- II. 2022 – 2023 Maintenance Plans**
  - A. Approval of 39 Maintenance Plans – Signature Pages
  
- III. Stipulations**
  - A. Exhibit A., 1 – 25
  
- IV. Dismissals**
  - A. Exhibit C., 1 – 31
  
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission dated March 8, 2022, and Closed Meeting Minutes dated March 8, 2022)
  - C. Section Update
  - D. 2022 BBQ Luncheon
  
- VI. Legal**
  - A. Section Update
  
- VII. Local Assistance**
  - A. Section Update
  
- VIII. Original Assessment**
  - A. Section Update
  - B. Memo Request for Monitor Display
  
- IX. Property Tax/Legislative Items**
  
- X. Commission Comments**
  
- XI. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)
  
- XII. Open Session**
  
- XIII. Adjournment<sup>1</sup>**

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 – New Madrid County

**Motion(s)/Comments:** JS distributed a Budget Memo of Understanding for New Madrid 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 \$110,000.00. The three year average will be computed for the for the 2022 budget year and every year succeeding as if the entire \$110,000.00 had actually been deposited in the assessment fund for 2022. WK made a motion to approve the New Madrid County Budget Memo of Understanding. 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:** 2022 – 2023 Maintenance Plans – 39 Counties

**Motion(s)/Comments:** JS distributed 2022 – 2023 Assessment Maintenance Plan Agreements and Approval Letters for the following 39 counties: Adair, Bollinger, Cape Girardeau, Carter, DeKalb, Dunklin, Franklin, Harrison, Howard, Iron, Jackson, Jefferson, Lawrence, McDonald, Miller, Moniteau, Montgomery, New Madrid, Osage, Polk, Pulaski, Putnam, Randolph, Ray, Reynolds, St. Charles, St. Francois, St. Louis, St. Louis City, Saline, Scotland, Scott, Stoddard, Stone, Taney, Texas, Washington, Wayne, and Wright. WK made a motion to approve the 2022 – 2023 Assessment Maintenance Plan Agreements and Approval Letters for the 39 counties listed. 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:** 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:** Dismissals

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

**Motion(s)/Comments:** Approval of minutes from the Meeting of the State Tax Commission of Missouri dated March 8, 2022, and Closed Meeting Minutes dated March 8, 2022. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated March 8, 2022, and Closed Meeting Minutes dated March 8, 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:** 2022 BBQ Luncheon

**Motion(s)/Comments:** SJ presented a list of dates for the 2022 BBQ Luncheon along with two catering options. The Commission discussed the dates and the options for the caterers. VC made a motion to reserve the McClung Park Outdoor Pavilion for May 17, 2022, at an estimated cost of \$69.00, have Lutz cater the luncheon at an estimated cost of \$554.10, and that STC will purchase beverages for the luncheon. 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:** Memo Request for Monitor Display

**Motion(s)/Comments:** JLS presented a request for a monitor display, wall mount, and 6' HDMI cable to be mounted in his office for Original Assessment to collaborate and training on a variety of topics pertaining to the section. The estimated cost for this request is \$360.00. VC made a motion to approve the monitor display, wall mount, and 6' HDMI cable at an estimated cost of \$360.00. 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:** 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 presented the legislative update and provided the status of various bills.

**Informational Meeting, No Vote Taken:**

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10186	Zeke Allan Remington	St. Louis	\$103,800	\$89,240	14.03%	2021-2022
2	21-15877	Scott C Ehlermann	St. Louis	\$107,100	\$98,800	7.75%	2021-2022
3	21-16023	Robert A Martin	St. Louis	\$29,070	\$25,610	11.90%	2021-2022
4	21-18238	James Torack	St. Louis	\$2,850	\$2,070	27.37%	2021-2022
5	21-18240	James Torack	St. Louis	\$2,850	\$2,010	29.47%	2021-2022
6	21-20020	LCP Cupples SPE LLC Lennox Capital Partners	St. Louis City	\$2,052,800	\$1,600,000	22.06%	2021-2022
7	21-20058	IP STL Hotel Properties LLC	St. Louis City	\$2,560,300	\$1,017,800	60.25%	2021-2022
8	21-20106	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,920	\$6,630	4.19%	2021-2022
9	21-20107	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$13,830	\$13,250	4.19%	2021-2022
10	21-20108	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,920	\$6,630	4.19%	2021-2022
11	21-20109	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,930	\$6,630	4.33%	2021-2022
12	21-20110	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$10,360	\$9,940	4.05%	2021-2022
13	21-20111	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,920	\$6,630	4.19%	2021-2022
14	21-20112	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$7,310	\$6,630	9.30%	2021-2022
15	21-20113	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,920	\$6,630	4.19%	2021-2022
16	21-20114	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,930	\$6,630	4.33%	2021-2022
17	21-20115	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,920	\$6,630	4.19%	2021-2022
18	21-20116	C O N E C T St. Louis LP C/O Rise	St. Louis City	\$6,920	\$6,630	4.19%	2021-2022
19	21-30071	Evans John S and AR AM ILP	Jackson	\$544,320	\$524,160	3.70%	2021-2022
20	21-30075	Shrout Dennis and Connie	Jackson	\$72,000	\$20,800	71.11%	2021-2022
21	21-30139	Legacy Midwest Investments LLC	Jackson	\$57,600	\$28,480	50.56%	2021-2022
22	21-30140	Legacy Midwest Investments LLC	Jackson	\$110,400	\$32,320	70.72%	2021-2022
23	21-30183	Laura Tyson	Jackson	\$182,080	\$96,640	46.92%	2021-2022
24	21-32520	Jeffrey C Hardie	St. Charles	\$10,292	\$10,008	2.76%	2021



25	21-79012	Jansen Properties II LLC	Platte	\$1,251,479	\$1,229,131	1.79%	2021-2022
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Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	21-10128	Rockney M Dollarhide	St. Louis
2	21-10366	Ashley Zachary & Jill T/E	St. Louis
3	21-10548	Bain Michael S	St. Louis
4	21-10555	Oston Investment LLC	St. Louis
5	21-110420	Anex Real Estate LLC	St. Louis
6	21-110434	Anex Real Estate LLC	St. Louis
7	21-12836	Mitchell Glen & Eileen H/W	St. Louis
8	21-12961	Wolf Harvey & Leslie B H/W	St. Louis
9	21-13163	Kurz Joint Revocable Trust	St. Louis
10	21-13602	22 Foreway LLC	St. Louis
11	21-13660	Audi Andre	St. Louis
12	21-15795	Elissa Cahn	St. Louis
13	21-16020	Bernard Mayer	St. Louis
14	21-16696	Jody Crow	St. Louis
15	21-20059	Cone.CT St. Louis LP	St. Loius City
16	21-20060	Cone.CT St. Louis LP	St. Loius City
17	21-20061	Cone.CT St. Louis LP	St. Loius City
18	21-20062	Cone.CT St. Louis LP	St. Loius City
19	21-20063	Cone.CT St. Louis LP	St. Loius City
20	21-20064	Cone.CT St. Louis LP	St. Loius City
21	21-20065	Cone.CT St. Louis LP	St. Loius City
22	21-20066	Cone.CT St. Louis LP	St. Loius City
23	21-20067	Cone.CT St. Louis LP	St. Loius City
24	21-20105	Cone.CT St. Louis LP	St. Loius City
25	21-30077	1816 Walnut LLC	Jackson
26	21-30092	Charles Phillips	Jackson
27	21-30120	Stentor Co	Jackson
28	21-32093	Bargain Barn Furniture Inc	Clay
28	21-32111	Spirit Master Funding LLC	Clay
29	21-32151	AHBA Investments LLC	Clay
30	21-32155	Miller Jack C and Miller Christopher	Clay
31	21-32157	Cutrer LLC	Clay