

# 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:** 05/03/2022

**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 2:01 p.m. WK made a motion to reopen the meeting at 2:05 p.m. VC seconded the motion. The meeting reopened at 2:05 p.m.
- WK made a motion to adjourn the meeting at 2:05 p.m. The motion was seconded by VC. The meeting was adjourned at 2:05 p.m.

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Gary Romine, Chairman

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Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 05/02/2022

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, MAY 3, 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, May 3, 2022

1:30 p.m.

- I. 2022 – 2023 Budget Memo of Understanding**
  - A. Phelps County
  
- II. 2022 – 2023 Maintenance Plans**
  - A. Exhibit A., 1 and 2
  
- III. Stipulations**
  - A. Exhibit B., 1 – 35
  
- IV. Dismissals**
  - A. Exhibit C., 1 – 20
  
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission dated April 19, 2022, and Closed Meeting Minutes dated April 19, 2022)
  - C. Section Update
  
- VI. Legal**
  - A. Section Update
  
- VII. Local Assistance**
  - A. Section Update
  - B. Request to Post Appraisal and Assessment Supervisor Position
  
- 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)
  
- 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 – Phelps County

**Motion(s)/Comments:** JS distributed a Budget Memo of Understanding for Phelps 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 \$75,000. The three year average will be computed for the 2022 budget year and every year succeeding as if the entire \$75,000 had actually been deposited in the assessment fund for 2022. VC made a motion to approve the Phelps County Budget Memo of Understanding. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:  
 Date: Time: Place:  
 Specific directions for the interim period:

**Topic:** 2022 – 2023 Maintenance Plans

**Motion(s)/Comments:** JS presented the 2022-2023 Maintenance Plans that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the 2022-2023 Maintenance Plans on Exhibit A. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- 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 B. of the agenda. VC made a motion to approve the Stipulations on Exhibit B. 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:** Dismissals

**Motion(s)/Comments:** ASW presented the Dismissals that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Dismissals on Exhibit C. 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 April 19, 2022, and Closed Meeting Minutes dated April 19, 2022. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated April 19, 2022, and Closed Meeting Minutes dated April 19, 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:** Request to Post Appraisal and Assessment Supervisor Position

**Motion(s)/Comments:** JS presented a request to post a vacancy notice for the Appraisal and Assessment Supervisor position to fill the vacancy. VC made a motion to post the Appraisal and Assessment Supervisor position effective May 4, 2022, and remain open until filled. 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:** Economic Projections

**Motion(s)/Comments:** JLS presented the economic projections 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. – 2022-2023 Maintenance Plans

1. Phelps County
2. Platte County



Exhibit B. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10012	Kelly Devine	St. Louis	\$82,650	\$76,000	8.05%	2021-2022
2	21-10029	Matthew K Dazey	St. Louis	\$75,730	\$68,400	9.68%	2021-2022
3	21-10085	Anton S Dubinsky	St. Louis	\$85,230	\$78,380	8.04%	2021-2022
4	21-10092	Joseph Danis	St. Louis	\$405,080	\$357,580	11.73%	2021-2022
5	21-10097	Anton S Dubinsky	St. Louis	\$29,960	\$27,360	8.68%	2021-2022
6	21-10989	Gary Keith Prater	St. Louis	\$59,960	\$42,750	28.70%	2021-2022
7	21-18260	Ronald Cawood	St. Louis	\$89,360	\$81,700	8.57%	2021-2022
8	21-18355	Donna Rau	St. Louis	\$87,690	\$83,220	5.10%	2021-2022
9	21-20016	Elking Properties LLC	St. Louis City	\$4,400	\$3,860	12.27%	2021-2022
10	21-30035	TRD Real Estate LLC	Jackson	\$119,040	\$102,400	13.98%	2021-2022
11	21-30036	TRD Real Estate LLC	Jackson	\$891,384	\$806,400	9.53%	2021-2022
12	21-30037	TRD Real Estate LLC	Jackson	\$148,616	\$147,200	0.95%	2021-2022
13	21-30038	TRD Real Estate LLC	Jackson	\$331,899	\$306,240	7.73%	2021-2022
14	21-30042	Wornall 103 Real Estate LLC	Jackson	\$672,000	\$624,000	7.14%	2021-2022
15	21-30043	CNG Investments Inc	Jackson	\$240,640	\$230,400	4.26%	2021-2022
16	21-30095	Crown Power Redev Corp	Jackson	\$5,248,000	\$3,424,000	34.76%	2021-2022
17	21-30096	Crown Power Redev Corp	Jackson	\$5,859,200	\$5,120,000	12.62%	2021-2022
18	21-30097	Crown Power Redev Corp	Jackson	\$10,240,000	\$8,960,000	12.50%	2021-2022
19	21-30099	Hallmark Cards Inc	Jackson	\$4,191,661	\$3,887,680	7.25%	2021-2022
20	21-30100	Hallmark Cards Inc	Jackson	\$1,946,062	\$1,809,920	7.00%	2021-2022
21	21-30101	Hallmark Cards Inc	Jackson	\$170,234	\$158,400	6.95%	2021-2022
22	21-30102	Hallmark Cards Inc	Jackson	\$2,994,443	\$2,784,000	7.03%	2021-2022
23	21-30118	MCBOB LLC	Jackson	\$128,000	\$102,400	20.00%	2021-2022
24	21-30151	EZEH Law Firm Inc	Jackson	\$73,264	\$60,960	16.79%	2021-2022
25	21-30195	Jose G Banales et al	Jackson	\$4,800	\$9,280	-93.33%	2021-2022
26	21-30196	Jose G Banales et al	Jackson	\$25,920	\$13,600	47.53%	2021-2022
27	21-30197	Jose G Banales et al	Jackson	\$10,260	\$12,000	-16.96%	2021-2022
28	21-30198	Jose G Banales et al	Jackson	\$65,280	\$34,400	47.30%	2021-2022
29	21-30199	Jose G Banales et al	Jackson	\$24,640	\$12,960	47.40%	2021-2022
30	21-30200	Jose G Banales et al	Jackson	\$9,500	\$13,440	-41.47%	2021-2022
31	21-32528	Delmar Gardens of Ofallon Real Estate Inc	St. Charles	\$3,533,330	\$2,551,700	27.78%	2021-2022
32	21-32529	Garden Villas of Ofallon Real Estate LLC	St. Charles	\$6,106,666	\$5,090,252	16.64%	2021-2022

33	21-32530	Garden Villas of Ofallon Real Estate LLC	St. Charles	\$49,248	\$49,248	0.00%	2021-2022
34	21-32565	PPM Horizon LLC	St. Charles	\$1,041,697	\$992,000	4.77%	2021-2022
35	21-33003	Campus Inn	Greene	\$2,990,810	\$2,646,158	11.52%	2021

Exhibit C. – Dismissals

#	Appeal Number	Name	County
1	21-10116	John Schalda	St. Louis
2	21-10128	Rockney Dollarhide	St. Louis
3	21-10203	Michael Seele	St. Louis
4	21-11750	Zegar, Ernestine	St. Louis
5	21-11769	Snowhill Associates LLC	St. Louis
6	21-14343	Harris, Edward & Mary	St. Louis
7	21-14632	Pansch, James L. Trust	St. Louis
8	21-14814	Velten, Kenneth & Barbara	St. Louis
9	21-15339	Behrens, William & Karen	St. Louis
10	21-15346	Christante, David & Stacey	St. Louis
11	21-15593	Katon, Kristin J Trustee, et al.	St. Louis
12	21-16026	3622 Greenwood Property LLC	St. Louis
13	21-16705	Point Properties LLC	St. Louis
14	21-16707	Point Properties LLC	St. Louis
15	21-16708	Point Properties LLC	St. Louis
16	21-16716	Point Properties LLC	St. Louis
17	21-20014	Francesco Russo and Eric Darnell Laugin	St. Louis City
18	21-30098	Crown Power Redev Corp	Jackson
19	21-32147	Richard Odell	Clay
20	21-52004	H3 Hospitality	Cole