

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: 06/28/2022

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 close a portion of the meeting to discuss personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by WK. The meeting went into closed session at 2:17 p.m. VC made a motion to reopen the meeting at 3:50 p.m. GR seconded the motion. The meeting reopened at 3:50 p.m.
- VC made a motion to adjourn the meeting at 3:51 p.m. The motion was seconded by GR. The meeting was adjourned at 3:51 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 06/27/2022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JUNE 28, 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, June 28, 2022

1:30 p.m.

- I. Original Assessment Certifications**
 - A. Attachment 1 – 2022 Certification of Centrally Assessed Railroad and Utility Companies 06-28-2022

- II. Memos of Understanding**
 - A. Lawrence County – Residential
 - B. Lawrence County – Commercial
 - C. Osage County – Residential
 - D. Stoddard County – Residential

- III. Stipulations**
 - A. Exhibit A., 1 – 56

- IV. Dismissals**
 - A. Exhibit B., 1 – 15

- V. Form 11s**
 - A. Exhibit C., 1 and 2

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated June 14, 2022)
 - C. Section Update

- VII. Legal**
 - A. Section Update

- VIII. Local Assistance**
 - A. Section Update
 - B. Letters of Concern – Residential Letters for Barry, Lincoln, Moniteau, and Polk
 - C. IAAO Solar Webinar Request
 - D. Missouri Mappers Conference Request

- IX. Original Assessment**
 - A. Section Update

- X. Property Tax/Legislative Items**

- XI. Commission Comments**

- XII. Closed Session**
 - A. Personnel – Sections 610.021(3) and (13)

XIII. Open Session

XIV. Adjournment¹

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: Attachment 1 – 2022 Certification of Centrally Assessed Railroad and Utility Companies 06-28-2022

Motion(s)/Comments: JLS presented the Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 1 dated June 28, 2022. VC made a motion to approve the Certification of Centrally Assessed Railroad and Utility Companies. 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: Memos of Understanding – Lawrence County, Residential and Commercial

Motion(s)/Comments: JS presented the Memos of Understanding (MOU) for Lawrence County based on their 2021-2022 residential sales study of 77.63% and their 2021-2022 commercial appraisal study of 84.22%. The MOUs provided steps to be completed by the Assessor for the 2023 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOUs for Lawrence County based on their 2021-2022 residential sales study and 2021-2022 commercial appraisal study. 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: Memo of Understanding – Osage County, Residential

Motion(s)/Comments: JS presented the Memo of Understanding (MOU) for Osage County based on their 2021-2022 residential sales study of 59.45%. The MOU provided steps to be completed by the Assessor for the 2023 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for Osage County based on their 2021-2022 residential sales study. 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: Memo of Understanding – Stoddard County, Residential

Motion(s)/Comments: JS presented the Memo of Understanding (MOU) for Stoddard County based on their 2021-2022 residential sales study of 83.87%. The MOU provided steps to be completed by the Assessor for the 2023 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for Stoddard County based on their 2021-2022 residential sales study. 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

- 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. VC made a motion to approve the Dismissals 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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11s 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 June 14, 2022. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated June 14, 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: IAAO Solar Webinar Request

Motion(s)/Comments: JS presented a request to attend the IAAO webinar on Property Tax Assessment of Solar Farms in Indiana on June 29, 2022. The registration fee for the webinar is \$55.00. VC made a motion to approve JS attending the webinar on June 29, 2022, at a cost of \$55.00. 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: Missouri Mappers Conference Request

Motion(s)/Comments: JS presented a request for Larry Jones to attend the Missouri Mappers Association Annual Conference, August 16-18, 2022, in Branson. The conference cost is \$200 and there are no additional travel costs associated with this request. VC made a motion to approve the attendance of Larry Jones to the Missouri Mappers Conference, August 16-18, 2022, at a cost of \$200. 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: Personnel Item – Lead Administrative Support Assistant (Legal Coordinator)

Motion(s)/Comments: ASW presented a recommendation to offer the position of Lead Administrative Support Assistant (Legal Coordinator) to Noah Shepard at an annual salary of \$39,059, effective July 18, 2022, inclusive of relocation expenses up to \$2,500. VC made a motion to offer the Lead Administrative Support Assistant (Legal Coordinator) position to Mr. Shepard at an annual salary of \$39,059, effective July 18, 2022, inclusive of relocation expenses up to \$2,500. GR 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 Item – Local Assistance

Motion(s)/Comments: JS presented a recommendation for a salary increase for Larry Jones to \$70,000 annually, effective August 16, 2022. VC made a motion to increase Larry Jones’s annual salary to \$70,000, effective August 16, 2022. GR 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. SJ also presented the draft 2023-2024 Ag Land Productivity notification to Assessors and web postings.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: ASW presented the Legal Section Update regarding the status of various 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: Letters of Concern – Residential Letters for Barry, Lincoln, Moniteau, and Polk

Motion(s)/Comments: JS presented the Letters of Concern for Barry, Lincoln, Moniteau, and Polk for their 2021-2022 residential sales studies. Barry County sales study – 86.50%, Lincoln County sales study – 86.00%, Moniteau County sales study – 87.38% and Polk County sales study – 86.07%.

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. JLS also presented the recommendation of no penalties for the 2022 cycle and provided that no telephone company elected to be assessed utilizing the methodology defined in 137.122, RSMo, for the 2022 cycle.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DW provided a summary of possible recommendations for statute clean up. The Commission discussed the recommendations and instructed DW to separate the recommendations into two lists for further Commission discussion. One list should be a no fiscal impact recommendation for statute clean up. The other list to be statute changes that would cause a fiscal impact.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10117	Jeffrey John Blanner	St Louis	\$92,820	\$88,350	4.82%	2021-2022
2	21-10155	John Howard Merle Merle J Howard Revocable Living Trust The	St Louis	\$55,580	\$49,400	11.12%	2021-2022
3	21-10204	Ocean View Properties LLC	St. Louis	\$114,000	\$85,500	25.00%	2021-2022
4	21-10209	James Vincent Leblanc	St Louis	\$113,050	\$108,680	3.87%	2021-2022
5	21-15614	Orion Paul Grimer	St Louis	\$40,679	\$35,150	13.59%	2021-2022
6	21-15830	James Patrick Carmody	St Louis	\$370,120	\$336,300	9.14%	2021-2022
7	21-15831	Loan Do	St Louis	\$20,690	\$18,720	9.52%	2021-2022
8	21-15841	Frederick Joseph Eccher	St Louis	\$6,310	\$23,100	-266.09%	2021-2022
9	21-15865	Jerry Patton	St Louis	\$14,550	\$9,990	31.34%	2021-2022
10	21-15873	Lewis Keathley	St Louis	\$16,420	\$14,250	13.22%	2021-2022
11	21-15880	Mohammad S Paracha	St Louis	\$47,630	\$41,520	12.83%	2021-2022
12	21-15979	Gelber Trust	St Louis	\$285,000	\$242,250	15.00%	2021-2022
13	21-16044	John Gazzoli	St Louis	\$148,280	\$142,500	3.90%	2021-2022
14	21-16361	Omalley Dena and Kevin TE	St. Louis	\$162,870	\$157,470	3.32%	2021-2022
15	21-16679	CAMP SOCO INVESTORS LLC	St. Louis	\$9,500	\$800	91.58%	2021-2022
16	21-16680	CAMP SOCO INVESTORS LLC	St. Louis	\$19,510	\$180	99.08%	2021-2022
17	21-16694	Cheri Francine Otzenberger	St Louis	\$50,750	\$39,900	21.38%	2021-2022
18	21-16748	Barbara Silver	St. Louis	\$73,040	\$70,210	3.87%	2021-2022

19	21-16753	Jean Serafin	St. Louis	\$280,820	\$260,740	7.15%	2021-2022
20	21-16758	Gary Muck	St. Louis	\$82,610	\$78,830	4.58%	2021-2022
21	21-16772	Anthony M Cohen	St. Louis	\$126,790	\$116,220	8.34%	2021-2022
22	21-16773	Joshua Reichman	St. Louis	\$318,970	\$281,700	11.68%	2021-2022
23	21-16783	Mark Mottaz	St. Louis	\$228,720	\$195,890	14.35%	2021-2022
24	21-16789	William Scortino	St. Louis	\$197,130	\$174,120	11.67%	2021-2022
25	21-16791	David Beaman	St. Louis	\$159,940	\$152,340	4.75%	2021-2022
26	21-16792	Fred Meyland Smith	St. Louis	\$179,570	\$156,850	12.65%	2021-2022
27	21-16796	Steven Schlensinger Revocable Trust	St. Louis	\$176,700	\$167,350	5.29%	2021-2022
28	21-16797	Alvin Butler	St. Louis	\$655,500	\$646,000	1.45%	2021-2022
29	21-16798	Patricia Saenger	St. Louis	\$278,880	\$228,000	18.24%	2021-2022
30	21-16800	Weiss Family Qualified Spousal Joint Trust	St. Louis	\$243,120	\$225,510	7.24%	2021-2022
31	21-16804	Ruth Hughes	St. Louis	\$43,700	\$40,850	6.52%	2021-2022
32	21-16808	443 East Argonne LLC	St. Louis	\$290,020	\$267,540	7.75%	2021-2022
33	21-16810	Paul Martinex Robiolio	St. Louis	\$156,750	\$142,580	9.04%	2021-2022
34	21-16812	Charles Finke	St. Louis	\$33,800	\$30,670	9.26%	2021-2022
35	21-16816	Marijan Matijasec	St. Louis	\$47,500	\$43,800	7.79%	2021-2022
36	21-16827	Western Continental Investments LLC	St. Louis	\$142,120	\$117,040	17.65%	2021-2022
37	21-16968	Susan L McGowan Mcgowan Susan L Trustee	St Louis	\$165,830	\$137,560	17.05%	2021-2022
38	21-17770	TPS St Louis East LLC	St. Louis	\$2,961,700	\$2,016,000	31.93%	2021-2022

39	21-17771	TPS St Louis East LLC	St. Louis	\$1,472,930	\$1,344,000	8.75%	2021-2022
40	21-18236	Gc Net Lease Investors LLC co Griffin C	St. Louis	\$6,478,050	\$5,760,000	11.08%	2021-2022
41	21-18339	James P Sweeney	St Louis	\$58,900	\$45,980	21.94%	2021-2022
42	21-18388	Christine Miranti	St Louis	\$49,480	\$35,340	28.58%	2021-2022
43	21-18410	Ken Youngerman	St Louis	\$8,000	\$3,520	56.00%	2021-2022
44	21-18411	Ken Youngerman	St Louis	\$7,320	\$4,580	37.43%	2021-2022
45	21-18412	Ken Youngerman	St Louis	\$7,390	\$6,380	13.67%	2021-2022
46	21-18413	Ken Youngerman	St Louis	\$7,810	\$7,320	6.27%	2021-2022
47	21-30041	RSS Realty LLC	Jackson	\$1,166,400	\$1,057,710	9.32%	2021-2022
48	21-30044	Amirica Investments LLC	Jackson	\$89,920	\$85,760	4.63%	2021-2022
49	21-30045	Red Dot Storage 172 LLC	Jackson	\$1,047,040	\$928,000	11.37%	2021-2022
50	21-30128	PAV LLC	Jackson	\$245,458	\$184,000	25.04%	2021-2022
51	21-32179	Ryan Radecki	Clay	\$2,680	\$1,330	50.37%	2021
52	21-32183	Ryan Radecki	Clay	\$9,910	\$4,970	49.85%	2021
53	21-32512	Pineda Madrid Oscar and Suzanne	St Charles	\$57,250	\$55,100	3.76%	2021-2022
54	21-32513	Pineda Madrid Oscar and Suzanne	St Charles	\$61,184	\$9,850	83.90%	2021-2022
55	21-47506	ARV Group LLC	Cape Girardeau	\$1,418,344	\$483,200	65.93%	2021-2022
56	21-89534	Branson Entertainment Center Branson LLC	Taney	\$5,561,270	\$1,985,110	64.30%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-110663	301 Sovereign Court Associates A Ptnp	St. Louis
2	21-15909	Carole Teubner	St. Louis
3	21-16000	Timothy Devereux	St Louis
4	21-16880	Pasha Hospitality MH LLC	St Louis
5	21-20009	IKEA Property Inc	City of St. Louis
6	21-30203	Quincy Building LLC	Jackson
7	21-30204	Asendas Reit US 1 LLC	Jackson
8	21-32010	Genesis Health Clubs of Liberty LLC	Clay
9	21-32011	Genesis Health Clubs of Liberty LLC	Clay
10	21-32109	Gladstone Investors LLC	Clay
11	21-32110	Gladstone Investors LLC	Clay
12	21-32126	HyVee Inc	Clay
13	21-32127	HyVee Inc	Clay
14	21-32133	MN Plaza Properties	Clay
15	21-32763	Global Hospitality LLC	St. Charles

Exhibit C. Form 11s

#	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
1	Carroll	44,302,720	-0.13%	26,174,008	-0.06%	21,448,899	0.06%	7,645,370	144.21%	40,586,850	15.47%	140,157,847	12.19%
2	Jefferson	2,379,085,900	0.95%	9,345,900	0.61%	583,180,350	0.44%	147,798,055	7.67%	730,119,458	9.09%	3,849,529,663	3.50%