

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

Approved 07/26/2022  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 07/12/2022

**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
- Debbi McGinnis (DM), Commissioner

**Staff/Others Present:**

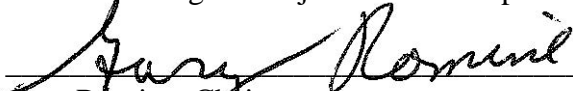
S. Jacobs (SJ), Administrative Secretary  
J. Schmidt (JS), Appraisal and Assessment  
Manager, Local Assistance  
J. Smith (JLS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel  
D. Wood (DW), Legislative/Policy Analyst

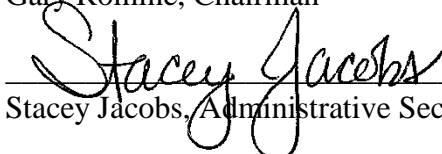
► **Review Minutes from Previous Meeting**

- 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 DM. The meeting went into closed session at 2:09 p.m. VC made a motion to reopen the meeting at 2:33 p.m. DM seconded the motion. The meeting reopened at 2:33 p.m.
- VC made a motion to adjourn the meeting at 2:34 p.m. The motion was seconded by DM. The meeting was adjourned at 2:34 p.m.

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

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

# STATE TAX COMMISSION OF MISSOURI

Posted: 07/11/2022

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, JULY 12, 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, July 12, 2022

1:30 p.m.

- I. Stipulations**
  - A. Exhibit A., 1 – 21
  
- II. Dismissals**
  - A. Exhibit B., 1 – 22
  
- III. Form 11**
  - A. Exhibit C., 1
  
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated June 28, 2022, and  
Closed Meeting Minutes dated June 28, 2022)
  - C. Section Update
  - D. 2022 MSA Conference Attendance
  
- V. Legal**
  - A. Section Update
  
- VI. Local Assistance**
  - A. Section Update
  
- VII. Original Assessment**
  - A. Section Update
  - B. IAAO Entry-Level Membership Request
  
- VIII. Property Tax/Legislative Items**
  
- IX. Commission Comments**
  
- X. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)
  
- XI. Open Session**
  
- XII. 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:** 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. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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:** Form 11

**Motion(s)/Comments:** SJ presented the Form 11 that was ready for approval, which was listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11 on Exhibit C. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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:** Approval of Minutes

**Motion(s)/Comments:** Approval of minutes from the Meeting of the State Tax Commission of Missouri dated June 28, 2022, and Closed Meeting Minutes dated June 28, 2022. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated June 28, 2022 and Closed Meeting Minutes dated June 28, 2022. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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 MSAA Conference Request

**Motion(s)/Comments:** SJ presented the list of team members recommended by each manager to attend the 2022 Missouri State Assessors' Association (MSAA) Annual Conference, scheduled October 2-6, 2022, at Tan Tar A Resort in Osage Beach, MO. The estimated cost for STC to attend the conference is \$4,182. The Commission discussed the list. VC made a motion to approve the list of team members to attend the 2022 MSAA Annual Conference at an estimated cost of \$4,182. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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 Entry-Level Membership Request

**Motion(s)/Comments:** JLS presented a request for Peter Chari and Stacey Cowan to obtain Entry-Level Memberships with the IAAO at an estimated cost of \$150. JLS provided that the goal is for Mr. Chari and Ms. Cowan to obtain IAAO certification. VC made a motion to approve the Entry-Level Membership for Mr. Chari and Ms. Cowan at a cost of \$150. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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 – Senior Appraisal and Assessment Representative

**Motion(s)/Comments:** JS presented a recommendation to offer the position of Senior Appraisal and Assessment Representative to Tara Smith at an annual salary of \$49,685, effective August 1, 2022. VC made a motion to offer the Senior Appraisal and Assessment Representative position to Ms. Smith at an annual salary of \$49,685, effective August 1, 2022. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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 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 notified the Commission of an opportunity to team with DOR to present to the House of Representatives staff regarding the STC and who to contact with questions. This is tentatively scheduled for August, 2022.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10174	Upper Hicks LLC	St. Louis	\$21,510	\$15,200	29.34%	2021-2022
2	21-10175	Upper Hicks LLC	St. Louis	\$17,940	\$15,200	15.27%	2021-2022
3	21-10176	Upper Hicks Property LLC	St. Louis	\$21,510	\$15,200	29.34%	2021-2022
4	21-10177	Upper Hicks Property LLC	St. Louis	\$400	\$40	90.00%	2021-2022
5	21-10178	7918 Dale LLC	St. Louis	\$20,670	\$15,200	26.46%	2021-2022
6	21-10210	Douglas Owen Mccloskey Mccloskey Julie A Trustee Etal	St. Louis	\$90,250	\$85,500	5.26%	2021-2022
7	21-16042	Julia A Maloney Maloney Property Company Etal	St. Louis	\$33,920	\$28,630	15.60%	2021-2022
8	21-16342	Spirit 40 Group LLC	St. Louis	\$596,800	\$582,400	2.41%	2021-2022
9	21-16690	Terry Schneider Asquared Columbia LLC	St. Louis	\$203,650	\$120,920	40.62%	2021-2022
10	21-16842	Amy R Lamb	St. Louis	\$76,000	\$54,150	28.75%	2021-2022
11	21-16912	Blance Sherrill	St. Louis	\$58,810	\$47,500	19.23%	2021-2022
12	21-17165	Lyndover Apartments LLC	St. Louis	\$104,500	\$90,250	13.64%	2021-2022
13	21-17166	Lyndover Apartments LLC	St. Louis	\$125,400	\$109,250	12.88%	2021-2022
14	21-17167	Lyndover Apartments LLC	St. Louis	\$104,500	\$90,250	13.64%	2021-2022



15	21-17168	Lyndover Apartments LLC	St. Louis	\$104,500	\$90,250	13.64%	2021-2022
16	21-17227	Arthur Werremeyer	St. Louis	\$168,100	\$144,960	13.77%	2021-2022
17	21-17460	Moulton Family Limited Partnership	St. Louis	\$231,460	\$221,540	4.29%	2021-2022
18	21-17461	Moulton Family Limited Partnership	St. Louis	\$441,920	\$422,940	4.29%	2021-2022
19	21-30033	George David and Wozniak Ann	Jackson	\$62,700	\$51,300	18.18%	2021-2022
20	21-32506	Sandy Cheung	St. Charles	\$51,700	\$50,008	3.27%	2021-2022
21	21-32514	Pineda-Madrid Suzanne and Oscar	St. Charles	\$62,776	\$57,000	9.20%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-11658	Solid Real Estate Group LLC	St. Louis
2	21-15016	Margaret Drake Gustafson	St. Louis
3	21-15622	Justin J Cleveland	St. Louis
4	21-16714	Jarie Homes LLC	St. Louis
5	21-16715	Jarie Homes LLC	St. Louis
6	21-16718	POINT PROPERTIES LLC	St. Louis
7	21-16719	JARIE PROPERTIES LLC	St. Louis
8	21-16731	Todd and Amy Meier	St. Louis
9	21-16735	RYCO PROPERTIES LLC	St. Louis
10	21-16737	RYCO PROPERTIES LLC	St. Louis
11	21-16742	RFP Properties LLC	St. Louis
12	21-16743	K and K Investments Inc	St. Louis
13	21-16766	JCR INC	St. Louis
14	21-16801	Phoenix Three LLC	St. Louis
15	21-16803	Phoenix Six LLC	St. Louis
16	21-16817	Michael McNulty	St. Louis
17	21-16822	HENRY HERMAN HOLDINGS LLC	St. Louis
18	21-16830	HENRY HERMAN HOLDINGS LLC	St. Louis
19	21-16835	DANIEL SLAVIN LLC	St. Louis
20	21-16836	DANIEL SLAVIN LLC	St. Louis
21	21-32131	Mn Square Holdings LLC	Clay
22	21-69501	Jody A Nelson	Marion

Exhibit C. Form 11

#	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
<b>FORM 11</b>													
1	Benton	166,927,220	0.86%	16,704,250	0.01%	41,527,348	0.49%	4,864,696	17.40%	85,572,291	20.34%	315,595,805	6.87%