

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

Approved 12/13/2022  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 11/29/2022

**Time:** 1:30 p.m.

**Place:** 421 East Dunklin Street  
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  
L. Jones (LJ), 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

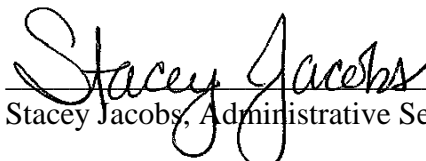
► **Review Minutes from Previous Meeting**

- 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 legal and personnel matters per Sections 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 1:55 p.m. VC made a motion to reopen the meeting at 3:56 p.m. DM seconded the motion. The meeting reopened at 3:56 p.m.
- VC made a motion to adjourn the meeting at 3:56 p.m. The motion was seconded by DM. The meeting adjourned at 3:56 p.m.

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

  
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Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 11/28/2022

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, NOVEMBER 29, 2022

PLACE: OFFICE OF THE STATE TAX COMMISSION  
421 East Dunklin Street  
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)**

[+1-650-479-3207,24686959267##](tel:+16504793207,24686959267) 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, November 29, 2022

1:30 p.m.

- I. Original Assessment Certification**
  - A. 2022 Amended Certification of Centrally Assessed Private Car Companies Dated 11-29-2022
  
- II. Memorandum of Understanding**
  - A. Scott County – Residential
  - B. Washington County – Commercial
  
- III. Stipulations**
  - A. Exhibit A., 1 – 34
  
- IV. Dismissals**
  - A. Exhibit B., 1 – 3
  
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated November 15, 2022, and Closed Meeting Minutes dated November 15, 2022)
  - C. Section Update
  - D. STC Phone Replacements
  
- VI. Legal**
  - A. Section Update
  
- VII. Local Assistance**
  - A. Section Update
  - B. Pettis County – Discussion
  
- VIII. Original Assessment**
  - A. Section Update
  
- IX. Property Tax/Legislative Items**
  
- X. Commission Comments**
  
- XI. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. 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 Amended Certification of Centrally Assessed Private Car Companies Dated 11-29-2022

**Motion(s)/Comments:** JLS presented the Amended Certification of Centrally Assessed Private Car Companies Dated 11-29-2022. VC made a motion to approve the 2022 Amended Certification of Centrally Assessed Private Car Companies. 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:** Memorandum of Understanding – Scott County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Scott County based on their 2021-2022 residential sales study of 72.09%. 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 Scott County based on their 2021-2022 residential sales study. 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:** Memorandum of Understanding – Washington County, Commercial

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Washington County based on their 2021-2022 commercial appraisal study of 77.78%. 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 Washington County based on their 2021-2022 commercial appraisal study. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> 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. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> 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:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> 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 November 15, 2022, and Closed Meeting Minutes dated November 15, 2022. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated November 15, 2022, and Closed Meeting Minutes from November 15, 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:** STC Phone Replacements

**Motion(s)/Comments:** SJ presented information provided by Office of Administration/Information Technology Services Division (OA/ITSD) regarding telephones that were nearing their end of life cycle and would no longer be supported. The STC had seven users that have phones that need to be upgraded. SJ presented the options provided by OA/ITSD and the user's preference on their upgrade. Commissioners VC and DM offered to utilize call forwarding allowing their phones to be utilized as replacement phones for Peter Chari and the Legal Coordinator position. Stacey Cowan, Kristen Solindas, and GR opted to utilize the call forwarding option. SJ requested a headset due to the lack of cell service in her office. VC made a motion to approve the purchase of a headset for SJ up to \$100. 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:** STC Calendar Update

**Motion(s)/Comments:** SJ reviewed the STC Calendar for the upcoming weeks.

**Informational Meeting, No Vote Taken:**

**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:** LJ presented the Local Assistance Update and discussed the progress for the 2021 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Pettis County – Discussion

**Motion(s)/Comments:** LJ presented correspondence received regarding Pettis County. The Commission discussed the correspondence and LJ's response. LJ also notified the Commission he would be visiting Pettis County on December 1, 2022.

**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 provided that bills can be filed beginning December 1, 2022.

**Informational Meeting, No Vote Taken:**



Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-16052	Cecelia Johnson	St. Louis	\$13,300	\$7,330	44.89%	2021-2022
2	21-16711	Jarie Properties LLC	St. Louis	\$24,550	\$21,760	11.36%	2021-2022
3	21-16712	Jarie Properties LLC	St. Louis	\$22,020	\$21,570	2.04%	2021-2022
4	21-16717	Jarie Properties LLC	St. Louis	\$24,830	\$16,250	34.55%	2021-2022
5	21-16727	Point Properties LLC	St. Louis	\$13,790	\$13,030	5.51%	2021-2022
6	21-16728	Point Properties LLC	St. Louis	\$13,530	\$13,210	2.37%	2021-2022
7	21-16729	Fourthright LLC	St. Louis	\$21,430	\$21,220	0.98%	2021-2022
8	21-16730	Kal Properties LLC	St. Louis	\$18,340	\$17,710	3.44%	2021-2022
9	21-16734	Ryco Properties LLC	St. Louis	\$19,700	\$19,000	3.55%	2021-2022
10	21-16739	Jared A Johnson	St. Louis	\$35,250	\$34,110	3.23%	2021-2022
11	21-16740	Kyle Parke	St. Louis	\$45,470	\$44,180	2.84%	2021-2022
12	21-16746	Robert Kaiser	St. Louis	\$146,300	\$140,450	4.00%	2021-2022
13	21-16754	Larry Townsley	St. Louis	\$137,750	\$123,500	10.34%	2021-2022
14	21-16755	Andrew Caylor	St. Louis	\$180,080	\$170,960	5.06%	2021-2022
15	21-16756	Andrew Kazdan	St. Louis	\$127,300	\$121,600	4.48%	2021-2022
16	21-16759	Michael Vranich	St. Louis	\$152,000	\$147,170	3.18%	2021-2022
17	21-16769	Ludmen Alan Revocable Trust	St. Louis	\$175,200	\$166,250	5.11%	2021-2022
18	21-16776	Kevin Flatt Trustee	St. Louis	\$286,500	\$261,250	8.81%	2021-2022
19	21-16795	KB LLC	St. Louis	\$42,710	\$41,610	2.58%	2021-2022
20	21-16799	Andrew Rosen	St. Louis	\$404,700	\$394,250	2.58%	2021-2022
21	21-16806	Stephen Pirrong	St. Louis	\$163,060	\$141,210	13.40%	2021-2022
22	21-16809	John Standbrook	St. Louis	\$90,250	\$88,540	1.89%	2021-2022
23	21-16815	Tomas Visintine	St. Louis	\$78,850	\$75,430	4.34%	2021-2022
24	21-16819	Double D Investments LLC	St. Louis	\$73,110	\$56,870	22.21%	2021-2022

25	21-16820	Double D Investments LLC	St. Louis	\$74,610	\$56,870	23.78%	2021-2022
26	21-16823	Double D Investments LLC	St. Louis	\$77,220	\$56,870	26.35%	2021-2022
27	21-16825	Western Continental Investments LLC	St. Louis	\$107,560	\$99,920	7.10%	2021-2022
28	21-16828	Western Continental Investments LLC	St. Louis	\$57,000	\$50,270	11.81%	2021-2022
29	21-16832	Western Continental Investments LLC	St. Louis	\$67,450	\$64,030	5.07%	2021-2022
30	21-16833	Daniel Slavin	St. Louis	\$44,330	\$41,800	5.71%	2021-2022
31	21-17632	Harlie Daniel LLC	St. Louis	\$11,100	\$9,790	11.80%	2021-2022
32	21-16733	Ryco Properties LLC	St. Louis	\$19,870	\$19,000	4.38%	2021-2022
33	21-18252	John Hartwig Jr.	St. Louis	\$114,000	\$90,250	20.83%	2021-2022
34	21-18507	Mohammad Dehghani	St. Louis	\$137,290	\$121,130	11.77%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-13657	Enola T. Lohr	St. Louis
2	21-16048	Doris Frazier et al.	St. Louis
3	21-30202	State Storage Group Kansas City LLC	Jackson