

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

Approved 01/10/2022  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 01/04/2023

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

**Place:** 421 East Dunklin Street  
DOLIR Training Room 1 South  
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  
A. Westermann (ASW), Chief Counsel  
D. Wood (DW), Legislative/Policy Analyst

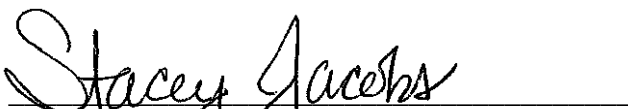
► **Review Minutes from Previous Meeting**

- 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 1:59 p.m. The motion was seconded by DM. The meeting adjourned at 1:59 p.m.

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

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

# STATE TAX COMMISSION OF MISSOURI

Posted: 01/03/2023

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: WEDNESDAY, JANUARY 4, 2023

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=mef251ae7a199fb515d03d9fdf7e42c1c>

Meeting number (access code): 2459 660 8653 Meeting Password: 6ixNRQMK2V4

#### **Join from a video system or application**

Dial [24596608653@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),[,24596608653##](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

Wednesday, January 4, 2023

1:30 p.m.

- I. Form 11s**
  - A. Exhibit A., 1 – 7
  
- II. Form 11s Amended**
  - A. Exhibit B., 1 and 2
  
- III. Form 11As**
  - A. Exhibit C., 1 – 34
  
- IV. Form 11As Amended**
  - A. Exhibit D., 1 – 6
  
- V. Administration**
  - A. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated December 13, 2022, and  
Closed Meeting Minutes dated December 13, 2022)
  
- VI. Commission Comments**
  - A. Solar Discussion
  
- VII. 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.

**Agenda - Vote Taken**

**Topic:** Form 11s

**Motion(s)/Comments:** SJ presented the Form 11s that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the Form 11s 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"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**

**Specific directions for the interim period:**

**Topic:** Form 11s Amended

**Motion(s)/Comments:** SJ presented the Form 11s Amended that were ready for approval, which were listed on Exhibit B. of the agenda. VC made a motion to approve the Form 11s Amended 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"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**

**Specific directions for the interim period:**

**Topic:** Form 11As

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11As on Exhibit C. 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"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**

**Specific directions for the interim period:**

**Agenda - Vote Taken**

**Topic:** Form 11As Amended

**Motion(s)/Comments:** SJ presented the Form 11As Amended that were ready for approval, which were listed on Exhibit D. of the agenda. VC made a motion to approve the Form 11As Amended on Exhibit D. 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"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**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 December 13, 2022, and Closed Meeting Minutes dated December 13, 2022. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated December 13, 2022, and Closed Meeting Minutes from December 13, 2022. 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"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**

**Specific directions for the interim period:**

**Topic:** Commission Comments – Solar Discussion

**Motion(s)/Comments:** The Commission discussed the Solar Report that was issued by the Task Force on Fair, Nondiscriminatory Local Taxation Concerning Solar Energy Systems. The Commission designated a group of STC Team Members consisting of LJ, DM, JLS, DW, and ASW to develop valuation scenarios including fiscal impacts based on facts. This information will be provided to the legislative body for informational purposes.

**Informational Meeting, No Vote Taken:**

Exhibit A. 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
<b>FORM 11s</b>													
1	Daviess	65,698,185	-0.28%	22,949,856	-0.39%	14,528,830	1.24%	5,263,091	7.00%	41,467,907	22.47%	149,907,869	7.57%
2	Jackson	7,946,818,465	0.11%	13,897,237	-0.31%	3,442,922,394	-2.46%	699,436,038	2.89%	2,170,809,144	31.87%	14,273,883,278	5.01%
3	Madison	70,786,510	-0.29%	5,277,450	-0.21%	19,726,319	-0.45%	4,386,341	20.94%	39,968,915	30.78%	140,145,535	8.73%
4	Osage	106,171,400	1.32%	13,698,710	0.64%	28,991,887	1.54%	4,901,992	12.81%	70,745,296	24.27%	224,509,285	8.64%
5	Ripley	63,100,810	0.61%	5,905,840	4.09%	18,841,450	1.61%	1,594,059	-13.51%	27,026,363	12.47%	116,468,522	4.95%
6	Webster	275,470,520	0.18%	17,907,640	-0.32%	90,785,880	4.50%	17,499,937	7.54%	127,755,007	31.02%	529,418,984	9.58%
7	Worth	9,128,000	-0.50%	8,217,325	-0.25%	2,015,515	0.55%	632,830	3.26%	12,967,976	28.80%	32,961,646	11.29%

Exhibit B. Form 11s Amended

#	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 11s AMENDED</b>													
1	Cole	784,530,780	0.07%	7,145,580	-0.04%	373,927,362	-0.03%	65,518,580	-31.42%	286,812,624	20.08%	1,517,934,926	2.64%
2	Warren	412,658,745	0.60%	17,282,144	3.76%	88,463,530	1.99%	36,940,825	32.71%	141,288,914	27.54%	696,634,158	9.28%



Exhibit C. Form 11As

#	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 11As</b>													
1	Boone	2,021,197,001	0.26%	26,274,908	-1.26%	675,109,363	0.13%	168,564,925	17.44%	627,290,242	28.01%	3,518,436,439	6.99%
2	Butler	304,024,210	0.17%	19,304,170	0.11%	182,710,377	-0.04%	32,220,530	-4.22%	121,394,503	17.14%	659,653,790	3.96%
3	Caldwell	63,133,840	0.29%	14,427,620	0.26%	12,108,740	0.79%	3,106,950	-0.35%	38,512,880	25.10%	131,290,030	8.65%
4	Callaway	375,972,184	1.43%	24,837,242	0.71%	300,398,832	0.98%	106,604,306	-12.47%	167,814,765	23.81%	975,627,329	3.40%
5	Cape Girardeau	711,283,350	-0.14%	24,541,790	0.02%	378,510,946	0.40%	134,712,855	34.77%	310,756,545	25.23%	1,559,805,486	8.71%
6	Cedar	94,569,040	-0.05%	12,382,571	0.39%	28,423,822	0.70%	11,175,820	-0.92%	55,568,048	16.21%	202,119,301	5.92%
7	Clinton	189,923,911	-1.09%	18,739,935	0.11%	25,105,996	-0.37%	4,805,120	-12.07%	84,442,890	25.97%	323,017,852	6.38%
8	Cole	785,927,330	0.08%	7,144,840	-0.05%	373,394,722	-0.18%	90,427,140	-5.34%	295,825,918	23.85%	1,552,519,950	4.98%
9	Cooper	115,910,610	0.99%	15,782,540	0.40%	48,939,051	0.32%	10,447,837	0.74%	68,321,805	27.58%	259,401,843	8.14%
10	Daviess	65,671,362	-0.32%	22,958,696	-0.35%	14,512,081	1.12%	5,302,355	7.80%	43,429,801	28.26%	151,874,295	8.98%
11	Hickory	75,849,600	-0.37%	6,160,340	0.05%	16,899,350	1.24%	2,233,809	-7.34%	44,757,731	25.55%	145,900,830	8.28%
12	Howell	265,419,210	0.14%	11,427,830	0.02%	99,080,030	-0.23%	34,920,680	1.85%	133,013,860	26.62%	543,861,610	6.38%
13	Jackson	7,929,683,219	-0.06%	14,077,161	0.98%	3,413,079,489	-3.00%	689,392,860	1.41%	2,179,524,710	32.40%	14,225,757,439	4.66%
14	Johnson	372,372,738	0.27%	27,080,225	-0.24%	94,114,042	0.32%	30,133,530	2.57%	142,920,100	9.26%	666,620,635	3.74%
15	Lawrence	247,996,170	0.98%	22,779,450	0.37%	89,625,800	0.67%	26,177,307	2.29%	121,661,570	19.83%	508,240,297	5.71%
16	McDonald	119,992,890	-0.56%	18,745,660	-0.87%	53,160,250	-0.07%	41,832,829	-15.25%	63,595,001	18.72%	297,326,630	1.84%
17	Macon	97,514,030	0.84%	20,777,330	0.66%	35,969,420	-12.42%	9,483,148	9.13%	70,014,095	23.83%	233,758,023	5.54%
18	Madison	70,786,510	-0.29%	5,277,450	-0.21%	19,726,319	-0.45%	4,386,341	20.94%	39,968,915	30.78%	140,145,535	8.73%
19	Mississippi	57,809,420	-0.08%	28,460,580	0.06%	21,805,960	-4.83%	8,100,320	4.37%	62,159,685	20.38%	178,335,965	6.20%
20	Monroe	56,641,120	0.27%	25,451,210	-0.01%	12,548,760	2.23%	2,350,862	22.04%	43,397,185	28.55%	140,389,137	9.14%
21	Montgomery	94,889,280	-0.07%	21,228,570	-0.10%	43,723,280	2.31%	15,460,130	48.94%	50,859,756	25.30%	226,161,016	10.60%
22	New Madrid	92,796,200	-0.24%	36,203,390	-0.43%	176,013,080	0.93%	39,908,598	7.90%	87,448,468	22.94%	432,369,736	5.58%
23	Osage	106,443,210	1.58%	13,674,570	0.46%	29,239,847	2.43%	4,901,992	12.81%	70,745,296	24.27%	225,004,915	8.88%
24	Ozark	69,926,460	0.36%	6,335,530	-0.21%	16,993,710	2.21%	1,498,262	-0.76%	36,435,312	14.70%	131,189,274	5.12%
25	Pulaski	333,420,307	0.21%	4,573,514	-0.02%	99,285,378	-0.15%	10,374,380	4.61%	117,564,533	28.25%	565,218,112	6.82%
26	Randolph	143,554,680	-0.47%	12,504,470	-0.05%	168,439,530	0.09%	45,536,650	22.46%	88,918,303	25.86%	458,953,633	6.94%
27	Ray	177,730,830	0.54%	20,423,810	0.16%	34,720,710	0.96%	12,950,331	10.10%	92,756,294	19.83%	338,581,975	7.27%
28	Ripley	63,012,650	0.47%	5,893,460	3.87%	18,488,240	-0.30%	1,612,252	-12.53%	28,745,076	19.62%	117,751,678	6.10%
29	St. Louis	18,344,009,550	-0.12%	6,048,850	1.08%	6,780,444,120	3.99%	1,469,641,690	6.34%	3,388,470,429	36.44%	29,988,614,639	4.88%
30	Stone	466,115,010	0.80%	5,770,120	0.59%	112,246,130	0.26%	42,334,198	11.60%	171,994,486	24.96%	798,459,944	8.11%
31	Taney	620,743,112	-0.12%	6,240,496	6.55%	432,104,082	0.82%	67,718,158	0.54%	150,558,607	21.22%	1,277,364,455	3.69%
32	Texas	142,835,490	-0.79%	16,006,520	-0.26%	38,530,640	-6.16%	6,691,157	-6.96%	72,608,080	13.06%	276,671,887	4.07%
33	Webster	275,470,520	0.18%	17,907,640	-0.32%	90,785,880	4.50%	17,499,937	7.54%	127,755,007	31.02%	529,418,984	9.58%
34	Worth	9,128,000	-0.50%	8,227,725	-0.12%	2,015,515	0.55%	632,960	3.28%	13,063,535	29.75%	33,067,735	11.65%

Exhibit D. Form 11As Amended

#	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 11As AMENDED</b>													
1	Carroll	44,305,480	-0.12%	26,176,048	-0.05%	21,419,059	-0.11%	7,655,470	144.53%	42,353,680	20.49%	141,909,737	13.59%
2	Cass	1,347,261,170	0.71%	25,975,700	-3.45%	252,849,744	-7.59%	49,510,513	9.12%	325,476,187	14.31%	2,001,073,314	3.68%
3	Platte	1,801,092,479	0.00%	12,057,388	-4.02%	818,580,935	-1.45%	180,006,562	-1.52%	431,622,570	14.73%	3,243,359,934	3.07%
4	Ralls	95,097,980	0.31%	15,081,520	-0.46%	45,005,050	-7.01%	42,044,310	-8.85%	54,723,876	24.64%	251,952,736	2.23%
5	Warren	414,325,513	1.02%	16,771,790	0.68%	88,400,252	1.92%	26,262,605	-5.65%	145,505,187	31.35%	691,265,347	8.44%
6	St. Louis City	2,481,281,760	-0.74%	3,470	0.00%	1,461,445,800	-5.85%	663,433,073	11.39%	596,222,248	29.37%	5,202,386,351	3.78%