

# 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:** 02/07/2023

**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  
S. Wankum (SW), Miscellaneous Professional  
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 2:06 p.m. VC made a motion to reopen the meeting at 3:41 p.m. DM seconded the motion. The meeting reopened at 3:41 p.m.
- VC made a motion to adjourn the meeting at 3:42 p.m. The motion was seconded by DM. The meeting adjourned at 3:42 p.m.

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Gary Romine, Chairman

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Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 02/06/2023

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, FEBRUARY 7, 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=mb54954706abc2c0a5b8bb898a18e6613>

Meeting number (access code): 2465 470 1159 Meeting password: WcN2DhapP23

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

Dial [24654701159@stateofmo.webex.com](mailto:24654701159@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)**

[+1-650-479-3207,24654701159##](tel:+1-650-479-3207,24654701159##) 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, February 7, 2023

1:30 p.m.

**I. Memorandums of Understanding**

- A. Ray County – Residential
- B. New Madrid County – Budget

**II. Application for Review**

- A. 21-110469 O’Brien v. St. Louis County

**III. Stipulations**

- A. Exhibit A., 1 – 33

**IV. Dismissals**

- A. Exhibit B., 1 – 20

**V. Administration**

- A. STC Calendar Update
- B. Approval of Minutes

(Meeting of the State Tax Commission of Missouri dated January 24, 2023, and Closed Meeting Minutes dated January 24, 2023)

- C. Section Update

**VI. Legal**

- A. Section Update

**VII. Local Assistance**

- A. Section Update
- B. Continuing Education Purchase Request
- C. Realty Rates 2023 (1<sup>st</sup> Quarter) Purchase Request
- D. Letters of Concern – Boone County Residential, Pettis County Residential, and Webster County Residential

**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

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.



**Topic:** Memorandum of Understanding – Ray County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Ray County based on their 2021-2022 residential sales study of 77.99%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Ray County based on their 2021-2022 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Debbi McGinnis, Commissioner**

- Yea
- Nay
- Abstain

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

**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – New Madrid County, Budget

**Motion(s)/Comments:** LJ presented a Budget Memo of Understanding (MOU) for New Madrid 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 2023 in the amount of \$110,000. The three year average will be computed for the 2023 budget year and every year succeeding as if the entire \$110,000 had actually been deposited in the assessment fund for 2023. VC made a motion to approve the New Madrid County Budget MOU. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Debbi McGinnis, Commissioner**

- Yea
- Nay
- Abstain

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

**Specific directions for the interim period:**

**Topic:** Application for Review – 21-110469 O’Brien v. St. Louis County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 21-110469, O’Brien v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-110469 O’Brien v. St. Louis County. 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 January 24, 2023, and Closed Meeting Minutes dated January 24, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated January 24, 2023, and Closed Meeting Minutes dated January 24, 2023. 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:** Continuing Education Purchase Request

**Motion(s)/Comments:** LJ presented a request for continuing education courses for 13 Local Assistance team members at a cost of \$4,550.00. This continuing education is a requirement for certified appraisers. VC made a motion to approve the continuing education courses for 13 Local Assistance team members at a cost of \$4,550.00. 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:** Realty Rates 2023 (1<sup>st</sup> Quarter) Purchase Request

**Motion(s)/Comments:** LJ presented a request to purchase the 2023 1<sup>st</sup> quarter of Realty Rates, Investor & Market Surveys for the 2023 Commercial Studies at a cost of \$119.00. VC made a motion to approve the purchase the 2023 1<sup>st</sup> quarter Realty Rates, Investor & Market Surveys at a cost of \$119.00. 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 - Legal

**Motion(s)/Comments:** ASW presented a recommendation for a salary increase for Gregory Allsberry, Senior Hearing Officer, to \$64,295, effective February 16, 2023. VC made a motion to approve the salary increase for Senior Hearing Officer Gregory Allsberry to \$64,295, effective February 15, 2023. 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 Section Update and discussed the progress for the 2021 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Letters of Concern – Boone County Residential, Pettis County Residential, and Webster County Residential

**Motion(s)/Comments:** LJ presented the Letters of Concern for Boone, Pettis, and Webster counties for their 2021-2022 residential sales studies. Boone County sales study – 86.30%, Pettis County sales study – 86.84%, and Webster County sales study – 87.89%.

**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 2023 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:**

**Topic:** Commission Comments

**Motion(s)/Comments:** DM provided information she obtained from LJ regarding counties that have received Memorandums of Understanding (MOUs) and/or Letters of Concern (LOCs) every cycle for the past few cycles. The Commission discussed the resources and options available to the Commission regarding counties that consistently received MOUs and/or LOCs every cycle such as equalization orders or assessment maintenance fund withholdings.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-110102	Miles Larry R and Mary A Trs HW	St. Louis	\$117,500	\$57,000	51.49%	2021 and 2022
2	21-110570	HIGHLAND MINI STORAGE GP	St. Louis	\$1,088,000	\$968,000	11.03%	2021 and 2022
3	21-110571	Storage Trust Propertiesl P Dept PTMo 28010	St. Louis	\$1,280,000	\$1,235,200	3.50%	2021 and 2022
4	21-110572	Storage Trust Propertiesl P Dept PTMo 28011	St. Louis	\$1,168,000	\$1,094,400	6.30%	2021 and 2022
5	21-110610	Waycliffe Development Corp	St. Louis	\$889,120	\$777,250	12.58%	2021 and 2022
6	21-110730	Gravois BarBQ Holding LLC	St. Louis	\$320,000	\$258,630	19.18%	2021 and 2022
7	21-110753	630 Axminister LLC	St. Louis	\$571,420	\$496,000	13.20%	2021 and 2022
8	21-110794	Wift Partners LLC	St. Louis	\$416,000	\$364,000	12.50%	2021 and 2022
9	21-110880	Elda Mo Ec LLC	St. Louis	\$1,376,160	\$1,200,000	12.80%	2021 and 2022
10	21-111086	Sol Spaces LLC	St. Louis	\$986,340	\$799,620	18.93%	2021 and 2022
11	21-111092	Beverly Hills Shopping Center LLC A mo	St. Louis	\$851,360	\$699,710	17.81%	2021 and 2022
12	21-111105	DIF Sunset Place LLC	St. Louis	\$1,008,450	\$948,220	5.97%	2021 and 2022
13	21-111107	DIF Sunset Place LLC	St. Louis	\$1,551,810	\$1,473,920	5.02%	2021 and 2022
14	21-111204	Mijon VLC	St. Louis	\$1,259,970	\$1,120,000	11.11%	2021 and 2022
15	21-111207	Bartch Holding LLC	St. Louis	\$282,400	\$254,590	9.85%	2021 and 2022
16	21-111235	BOMAC INVESTMENT COMPANY INC	St. Louis	\$760,770	\$735,200	3.36%	2021 and 2022
17	21-16725	1509 LLC	St. Louis	\$31,640	\$28,750	9.13%	2021-2022
18	21-16726	JARIE PROPERTIES LLC	St. Louis	\$10,130	\$8,080	20.24%	2021-2022
19	21-16736	RYCO PROPERTIES LLC	St. Louis	\$19,550	\$19,000	2.81%	2021-2022
20	21-16749	YEFIM RYBAK	St. Louis	\$107,600	\$95,000	11.71%	2021-2022
21	21-16760	Marcia Pass	St. Louis	\$96,790	\$85,500	11.66%	2021-2022
22	21-16762	JCR INC	St. Louis	\$111,870	\$106,400	4.89%	2021-2022
23	21-16764	Alessandro Vindigni	St. Louis	\$136,800	\$132,050	3.47%	2021-2022
24	21-16768	Victoria Lonergan	St. Louis	\$189,530	\$180,500	4.76%	2021-2022
25	21-16771	Edwin Elzemeyer	St. Louis	\$208,180	\$180,500	13.30%	2021-2022
26	21-16774	Ahmad Fatima	St. Louis	\$135,380	\$128,250	5.27%	2021-2022
27	21-16784	Suri Gupta	St. Louis	\$139,780	\$133,000	4.85%	2021-2022
28	21-16793	EDGAR W MEIER	St. Louis	\$456,440	\$389,500	14.67%	2021-2022
29	21-16824	Daniel Alexis Ambrose Slavin	St. Louis	\$266,000	\$256,500	3.57%	2021-2022

30	21-16829	WESTERN CONTINENTAL INVESTMENTS LLC	St. Louis	\$57,000	\$49,720	12.77%	2021-2022
31	21-16831	DANIEL SLAVIN LLC	St. Louis	\$62,240	\$59,850	3.84%	2021-2022
32	21-30027	DHA Properties	Jackson	\$430,080	\$312,000	27.46%	2021 and 2022
33	22-32001	VSUJ Liberty Inc	Clay	\$397,600	\$325,472	18.14%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-110833	Lewis Properties LLC	St. Louis
2	21-15646	Berg Cahokia LLC	St. Louis
3	21-15659	Turken Investment Co	St. Louis
4	21-15660	Turken Investment Co	St. Louis
5	21-15702	Bubler LLC	St. Louis
6	21-15754	B Kenrick Plaza LLC	St. Louis
7	21-17870	BLR Properties LLC	St. Louis
8	21-17871	Chapter 100 City of Clayton	St. Louis
9	21-18084	TPP 318 North Warson LLC	St. Louis
10	21-44501	TKG Rock Bridge Center co Hy Vee Inc	Boone
11	21-44502	Hy Vee Food Stores by Hy Vee Inc	Boone
12	22-10450	Dave Mills	St. Louis
13	22-10562	Grassworx LLC	St. Louis
14	22-34001	Gary Brown	Jefferson
15	22-47000	Tan Tar A State Road LLC	Camden
16	22-53001	Billy Marquart	Crawford
17	22-66004	Jeff and Kristin Brent	Lincoln
18	22-66010	Chelsea Young	Lincoln
19	22-66017	Jenn Copeland	Lincoln
20	22-84026	New Frontier Material LLC Beta	St. Francois