

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

Approved 03/21/2023  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 03/07/2023

**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 2:15 p.m. The meeting was delayed due to Commission attendance at the House Budget Hearing.
- ▶ 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 2:32 p.m. VC made a motion to reopen the meeting at 2:51 p.m. DM seconded the motion. The meeting reopened at 2:51 p.m.
- ▶ VC made a motion to adjourn the meeting at 2:51 p.m. The motion was seconded by DM. The meeting adjourned at 2:51 p.m.

  
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Gary Romine, Chairman

  
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Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 03/06/2023

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, MARCH 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](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),[24654701159##](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, March 7, 2023

1:30 p.m.

### **I. Memorandums of Understanding**

- A. Douglas County – Residential
- B. Pike County – Residential
- C. Mercer County – Commercial
- D. Worth County – Budget

### **II. Applications for Review**

- A. 19-20135 Rimmey v. St. Louis City
- B. 19-32042 National Church Residence v. Clay County
- C. 21-18292 Posner v. St. Louis County

### **III. Stipulations**

- A. Exhibit A., 1 – 273

### **IV. Dismissals**

- A. Exhibit B., 1 – 281

### **V. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated February 7, 2023, and  
Closed Meeting Minutes dated February 7, 2023)
- C. Section Update
- D. Assessors' Manual Updates – Chapters 2 and 7

### **VI. Legal**

- A. Section Update
- B. Request for Legal Section Attendance to National Judicial College Courses

### **VII. Local Assistance**

- A. Section Update

### **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:** Memorandum of Understanding – Douglas County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Douglas County based on their 2021-2022 residential sales study of 82.84%. 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 Douglas 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 – Pike County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Pike County based on their 2021-2022 residential sales study of 68.61%. 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 Pike 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 – Mercer County, Commercial

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Mercer County based on their 2021-2022 commercial ratio study of 69.14%. 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 Mercer County based on their 2021-2022 commercial ratio 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 – Worth County, Budget

**Motion(s)/Comments:** LJ presented a Budget Memo of Understanding (MOU) for Worth 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 \$45,940.83, but depositing instead \$10,000.00 in said fund. The three year average will be computed for the 2023 budget year and every year succeeding as if the entire \$45,940.83 had actually been deposited in the assessment fund for 2023. VC made a motion to approve the Worth County Budget MOU. 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:** Application for Review – 19-20135 Rimmey v. St. Louis City

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 19-20135, Rimmey v. St. Louis City. VC made a motion to approve the draft Application for Review Order for appeal 19-20135, Rimmey v. St. Louis City. 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:** Application for Review – 19-32042 National Church Residences v. Clay County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 19-32042, National Church Residences v. Clay County. VC made a motion to approve the draft Application for Review Order for appeal 19-32042, National Church Residences v. Clay 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:** Application for Review – 21-18292 Posner v. St. Louis County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 21-18292, Posner v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-18292, Posner 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 February 7, 2023, and Closed Meeting Minutes dated February 7, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated February 7, 2023, and Closed Meeting Minutes dated February 7, 2023. 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:** Assessors' Manual Updates – Chapters 2 and 7

**Motion(s)/Comments:** SJ presented the Assessors' Manual updates for Chapters 2 and 7. The Commission discussed the updates. VC made a motion to approve the updates for Chapters 2 and 7. 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:** Request for Legal Section Attendance at National Judicial College Courses

**Motion(s)/Comments:** ASW presented a request for herself and the Senior Hearing Officers to attend National Judicial College Courses at a total estimated cost of \$5,898.90. ASW and SHOs Greg Allsberry and Ben Slawson will attend on-line courses, SHO Erica Gage will attend in-person in Santa Fe, NM. VC made a motion to approve the request for the Legal Section to attend the specific courses outlined in the request for ASW and SHOs Allsberry, Slawson, and Gage at an estimated cost of \$5,898.90. 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:** 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. DW also provided a summary of the earlier meeting with the Missouri State Auditor's Office.

**Informational Meeting, No Vote Taken:**