

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

Approved 04/18/2023
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 04/04/2023

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:

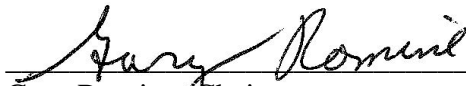
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment
Manager, Local Assistance
A. Westermann (ASW), Chief Counsel
S. Wankum (SW), Miscellaneous Professional
D. Wood (DW), Legislative/Policy Analyst

▶ **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 personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 1:45 p.m. VC made a motion to reopen the meeting at 1:58 p.m. DM seconded the motion. The meeting reopened at 1:58 p.m.
- ▶ VC made a motion to adjourn the meeting at 1:58 p.m. The motion was seconded by DM. The meeting adjourned at 1:58 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 04/03/2023

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

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

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

Join from a video system or application

Dial 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](tel:+1-650-479-3207), [24654701159##](tel:+1-650-479-3207) 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, April 4, 2023

1:30 p.m.

I. Memorandums of Understanding

- A. Atchison County – Residential
- B. Johnson County – Residential
- C. Ralls County – Residential

II. Stipulations

- A. Exhibit A., 1 – 45

III. Dismissals

- A. Exhibit B., 1 – 347

IV. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated March 21, 2023, and Closed Meeting Minutes dated March 21, 2023)
- C. Section Update
- D. Quarterly Pulse Survey 16 Results

V. Legal

- A. Section Update

VI. Local Assistance

- A. Section Update
- B. Howell County – Commercial Letter of Concern

VII. Original Assessment

- A. Section Update

VIII. Property Tax/Legislative Items

IX. Commission Comments

X. Closed Session

- A. Personnel – Sections 610.021(3) and (13)

XI. Open Session

XII. Adjournment¹

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to Section 610.021, RSMo. 2004

¹ All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

Topic: Memorandum of Understanding – Atchison County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Atchison County based on their 2021-2022 residential sales study of 78.78%. 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 Atchison 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 – Johnson County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Johnson County based on their 2021-2022 residential sales study of 84.95%. 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 Johnson 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 – Ralls County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Ralls County based on their 2021-2022 residential sales study of 80.03%. 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 Ralls 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: 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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated March 21, 2023, and Closed Meeting Minutes dated March 21, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated March 21, 2023, and Closed Meeting Minutes dated March 21, 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: Quarterly Pulse Survey 16 Results

Motion(s)/Comments: SJ presented the Quarterly Pulse Survey (QPS) 16 STC results.

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: Letter of Concern – Howell County, Commercial

Motion(s)/Comments: LJ presented the Letter of Concern for Howell County based on their 2021-2022 commercial appraisal study of 80.33%.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: SJ provided the Original Assessment Section Update.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DW presented a legislative update and provided the status of various bills.

Informational Meeting, No Vote Taken: