

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

05/02/2023
Approved
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 04/18/2023

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
P. Chari (PC), Appraisal and Assessment
Specialist
S. Cowan (SC), Appraisal and Assessment
Specialist

► **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 2:29 p.m. VC made a motion to reopen the meeting at 4:31 p.m. DM seconded the motion. The meeting reopened at 4:31 p.m.
- VC made a motion to adjourn the meeting at 4:33 p.m. The motion was seconded by DM. The meeting adjourned at 4:33 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 04/17/2023

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, APRIL 18, 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, April 18, 2023

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Ozark County – Commercial
- II. Stipulations**
 - A. Exhibit A., 1 – 42
- III. Dismissals**
 - A. Exhibit B., 1 – 17
- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated April 4, 2023, and Closed Meeting Minutes dated April 4, 2023)
 - C. Section Update
- V. Legal**
 - A. Section Update
 - B. Five-Year Rules Review and Non-Substantive Change Discussion
- VI. Local Assistance**
 - A. Section Update
- VII. Original Assessment**
 - A. Section Update
 - B. 2023 Cost of Capital Study
- 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 – Ozark County, Commercial

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Ozark County based on their 2021-2022 commercial ratio study of 62.26%. 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 Ozark 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
<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:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<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:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<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 April 4, 2023, and Closed Meeting Minutes dated April 4, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated April 4, 2023, and Closed Meeting Minutes dated April 4, 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: Five-Year Rules Report and Non-Substantive Change Discussion

Motion(s)/Comments: ASW presented a recommendation and rules report to submit non-substantive rule changes to JCAR and SOS as part of the Five-Year Rule Review requirements. VC made a motion to approve the non-substantive rule changes and the Rule Report. DM seconded the motion. The Commission instructed the Managers to meet the following week to discuss the substantive rule changes and prepare for Commission review and discussion.

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: Gov Watch Reimbursement for David Wood

Motion(s)/Comments: The Commission discussed the subscription to Gov Watch that was paid by David Wood. VC made a motion to approve the reimbursement to David Wood for the Gov Watch subscription in the amount of \$984.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<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: Printer for Commissioner Debbi McGinnis

Motion(s)/Comments: Commissioner McGinnis inquired about a printer for her field office. The Commission discussed the request and instructed SJ to request the printer through Office of Administrative, Information Technology Services Division. VC made a motion to approve a printer for DM’s field office. GR seconded the motion. This request was not included on the posted agenda as it came up in a discussion during the meeting.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<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: Personnel – Resignation/Retirement of David Wood

Motion(s)/Comments: GR presented the resignation/retirement letter submitted by David Wood as the Legislative/Policy Analyst, effective June 30, 2023. VC made a motion to accept and approve the retirement letter of Mr. Wood, effective June 30, 2023. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<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: 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 provided the Original Assessment Section Update.

Informational Meeting, No Vote Taken:

Topic: 2023 Cost of Capital Study

Motion(s)/Comments: JLS presented the staff cost of capital study recommendations and the economic projections for the 2023 cycle to the Commission.

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:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	20-32003	NATIONAL CHURCH RESIDENCES dba CHOUTEAU VILLAGE (Exempt)	Clay	\$168,970	\$0	100.00%	2020
2	21-111501	Greg E O'Neal	St. Louis	\$107,480	\$85,500	20.45%	2021 and 2022
3	21-111502	Denise Chomicki	St. Louis	\$101,500	\$85,980	15.29%	2021 and 2022
4	21-111503	Samir A Tayob	St. Louis	\$178,920	\$164,450	8.09%	2021 and 2022
5	21-111504	Xia Chen	St. Louis	\$103,230	\$78,660	23.80%	2021 and 2022
6	21-111505	THE FINE REVOCABLE TRUST	St. Louis	\$151,720	\$124,450	17.97%	2021 and 2022
7	21-111506	6611 Clayton LLC	St. Louis	\$408,580	\$288,000	29.51%	2021 and 2022
8	21-13122	KAPLAN JANE REV TR	St. Louis	\$151,810	\$110,200	27.41%	2021 and 2022
9	21-13124	CRANDON 212 LLC	St. Louis	\$148,810	\$110,200	25.95%	2021 and 2022
10	21-13152	CRANDON 215 LLC	St. Louis	\$157,400	\$110,200	29.99%	2021 and 2022
11	21-13153	CRANDON 223 LLC	St. Louis	\$161,960	\$110,200	31.96%	2021 and 2022
12	21-13154	CRANDON 239 LLC	St. Louis	\$161,390	\$110,200	31.72%	2021 and 2022
13	21-13155	CRANDON 245 LLC	St. Louis	\$155,330	\$110,200	29.05%	2021 and 2022
14	21-13605	FORRESTER M RANKINE & CAROLYN E H/W	St. Louis	\$336,970	\$244,150	27.55%	2021 and 2022
15	21-15009	DEAR RICHARD L	St. Louis	\$110,120	\$89,300	18.91%	2021 and 2022
16	21-15630	Charles M Shepherd	St. Louis	\$171,000	\$144,840	15.30%	2021 and 2022
17	21-15634	Ted Garrett	St. Louis	\$257,050	\$241,740	5.96%	2021 and 2022
18	21-15651	Patrick Stokes	St. Louis	\$356,630	\$323,740	9.22%	2021 and 2022
19	21-15661	Steven Johnston	St. Louis	\$271,910	\$263,530	3.08%	2021 and 2022
20	21-15662	Cynthia Drury	St. Louis	\$732,090	\$678,910	7.26%	2021 and 2022
21	21-15681	Jay Robinovitz	St. Louis	\$181,170	\$156,180	13.79%	2021 and 2022
22	21-15682	Robert McGehee	St. Louis	\$727,680	\$606,330	16.68%	2021 and 2022
23	21-15691	Dianne Kavanaugh Revocable Trust	St. Louis	\$778,700	\$718,960	7.67%	2021 and 2022
24	21-15696	MICHAEL BOBROFF	St. Louis	\$131,460	\$101,650	22.68%	2021 and 2022
25	21-15710	Allan Kalb	St. Louis	\$521,020	\$451,250	13.39%	2021 and 2022
26	21-15729	Tamara Blum	St. Louis	\$83,600	\$77,270	7.57%	2021 and 2022
27	21-15730	Cragina LLC	St. Louis	\$61,980	\$60,190	2.89%	2021 and 2022
28	21-15767	7631 DELMAR LLC	St. Louis	\$33,900	\$30,400	10.32%	2021 and 2022
29	21-15768	7631 DELMAR LLC	St. Louis	\$34,920	\$30,400	12.94%	2021 and 2022
30	21-15778	BJYM PROPERTIES LLC	St. Louis	\$36,160	\$32,570	9.93%	2021 and 2022

31	21-15779	DANIEL FLYNN ORTHWETN	St. Louis	\$75,110	\$67,550	10.07%	2021 and 2022
32	21-15781	Alfred E Goldman	St. Louis	\$370,500	\$349,180	5.75%	2021 and 2022
33	21-15782	Joyce Snyder Rev Trst	St. Louis	\$504,960	\$370,500	26.63%	2021 and 2022
34	21-15783	ISABEL GOLDSTEIN, ETAL	St. Louis	\$531,580	\$403,810	24.04%	2021 and 2022
35	21-19646	JARRELL INVESTMENTS LP	St. Louis	\$265,860	\$246,400	7.32%	2021 and 2022
36	21-32173	NATIONAL CHURCH RESIDENCES dba CHOUTEAU VILLAGE (Exempt)	Clay	\$168,970	\$0	100.00%	2021
37	22-10536	Jackie Ned Richardson	St. Louis	\$125,700	114,000	9.31%	2022
38	22-20028	Alan Spires	City of St. Louis	\$18,080	\$17,330	4.15%	2022
39	22-20037	James A Hayes	City of St. Louis	\$48,390	\$44,300	8.45%	2022
40	22-20039	Christy Boyd	City of St. Louis	\$6,675	\$4,750	28.84%	2022
41	22-32088	NATIONAL CHURCH RESIDENCES dba CHOUTEAU VILLAGE (Exempt)	Clay	\$168,970	\$0	100.00%	2022
42	22-52500	Patrick Martin Skain	Cooper	\$39,330	\$34,290	12.81%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-110462	DRURY DEVELOPMENT CORPORATION	St. Louis
2	21-15649	EDWARD POTTER	St. Louis
3	21-15718	Ramilak Inc.	St. Louis
4	21-15720	Ramilak Inc.	St. Louis
5	21-15721	Ramilak Inc.	St. Louis
6	21-15758	KLMR Oxford Properties LLC	St. Louis
7	21-15759	7553 Buckingham LLC	St. Louis
8	21-15760	KLMR 18 Properties LLC	St. Louis
9	21-15761	KLMR Properties LLC	St. Louis
10	21-18364	477 N LINDBERGH LLC	St. Louis
11	21-18370	G4 Investments LLC	St. Louis
12	21-18380	SSM Healthcare St Louis	St. Louis
13	21-18381	SSM Healthcare St Louis	St. Louis
14	21-18441	Enterprise Leasing Company of St Louis	St. Louis
15	22-10108	DRURY DEVELOPMENT CORPORATION	St. Louis
16	22-55000	Sally Ann Meyer	DeKalb
17	22-64500	Raenell Johnson	Lafayette