

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

Approved 05/16/2023
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 05/02/2023

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**

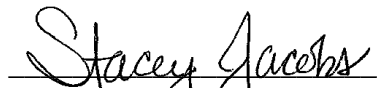
- Approved
- Corrected as follows:

▶ **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 personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:04 p.m. VC made a motion to reopen the meeting at 2:14 p.m. DM seconded the motion. The meeting reopened at 2:14 p.m.
- ▶ VC made a motion to adjourn the meeting at 2:15 p.m. The motion was seconded by DM. The meeting adjourned at 2:15 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 05/01/2023

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, MAY 2, 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, May 2, 2023

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Bollinger County – Residential

- II. Stipulations**
 - A. Exhibit A., 1 – 10

- III. Dismissals**
 - A. Exhibit B., 1 – 41

- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated April 18, 2023, and Closed Meeting Minutes dated April 18, 2023)
 - C. Section Update

- V. Legal**
 - A. Section Update

- VI. Local Assistance**
 - A. Section Update

- VII. Original Assessment**
 - A. Section Update
 - B. Request for CFA Level II Exam

- VIII. Property Tax/Legislative Items**

- IX. Commission Comments**
 - A. Legislative/Policy Analyst Vacancy Notice

- 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 – Bollinger County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Bollinger County based on their 2021-2022 residential sales study of 79.18%. 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 Bollinger 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
<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 18, 2023, and Closed Meeting Minutes dated April 18, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated April 18, 2023, and Closed Meeting Minutes dated April 18, 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: Request for CFA Level II Exam

Motion(s)/Comments: JLS presented a request for reimbursement of the Chartered Financial Analyst Exam fees for the CFA Level II exam. A discount was offered for early registration prior to May 10, 2023. The cost for the exam is \$900.00. VC made a motion to reimburse JLS for the CFA Level II exam at a cost of \$900.00 upon completion. 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: Legislative/Policy Analyst Vacancy Posting

Motion(s)/Comments: SJ presented a draft vacancy posting for the Legislative/Policy Analyst position. The Commission reviewed the vacancy posting. The position will be posted on the STC website, MOCareers, distributed to all STC team members, all county assessors, all county clerks, all county collectors, and the SHRMC distribution list. VC made a motion to post the Legislative/Policy Analyst position until filled, effective by Friday, May 5, 2023. DM seconded the motion. This item was not listed on the posted Commission Meeting agenda 24-hours prior to the meeting as the Commission asked for the draft one hour before the meeting.

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: Personnel – Legal Assistant

Motion(s)/Comments: ASW presented a recommendation to offer the position of Legal Assistant to Stacy Ingle at an annual salary of \$42,457, effective June 5, 2023. VC made a motion to offer the Legal Assistant position to Ms. Ingle at an annual salary of \$42,457, effective June 5, 2023. 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: Personnel – Professional and Leadership Development Award

Motion(s)/Comments: SJ presented the Commission the list of the top 10% (4 full-time employees (FTE)) performers. Based on the criteria approved by the Commission in April, 2024, the Professional and Leadership Development Award will be provided to the following team members: Gary Stroup, Appraisal and Assessment Supervisor; Kristen Solindas, Associate Research/Data Analyst; Joe Berezowski, Senior Appraisal and Assessment Representative; and Derek Gibbons, Senior Appraisal and Assessment Representative. SJ also presented to the next three team members, in order of seniority, in the event any of the awardees decline. These alternate team members are Erica Gage, Senior Hearing Officer; Ben Slawson, Senior Hearing Office; and Gregory Allsberry, Senior Hearing Officer. VC made a motion to approve the award for the top 10% performers to Gary Stroup, Kristen Solindas, Joe Berezowski, and Derek Gibbons, as well as the alternatives Erica Gage, Ben Slawson, and Gregory Allsberry. 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 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:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-13131	PICKLE ROBERT D ROSEMARY N	St. Louis	\$ 130,440	\$ 110,200	15.52%	2021-2022
2	21-13794	PHELAN MICHAEL TRUSTEE	St. Louis	\$ 773,700	\$ 557,840	27.90%	2021-2022
3	21-13795	SEAMLESS INVESTMENTS L L C	St. Louis	\$ 83,030	\$ 45,980	44.62%	2021-2022
4	21-13944	JDK WARSON LLC	St. Louis	\$ 1,157,860	\$ 1,079,200	6.79%	2021-2022
5	21-15802	HIE OF ST LOUIS AIRPORT LLC	St. Louis	\$1,259,140	\$992,000	21.22%	2021-2022
6	21-15807	PGB INVESTMENTS INC	St. Louis	\$2,258,400	\$1,024,000	54.66%	2021-2022
7	21-15808	MH EXCHANGE VI LLC	St. Louis	\$2,725,500	\$2,725,500	0.00%	2021
8	21-15808	MH EXCHANGE VI LLC	St. Louis	\$2,725,500	\$2,358,270	13.47%	2022
9	21-15809	MH EXCHANGE VI LLC	St. Louis	\$877,700	\$877,700	0.00%	2021
10	21-15809	MH EXCHANGE VI LLC	St. Louis	\$877,700	\$756,930	13.76%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-110059	Maplewood Investments Llc	St. Louis
2	21-110100	SCALISE INVESTMENT PROPERTIES L L C	St. Louis
3	21-110140	8161 Big Bend Llc	St. Louis
4	21-110185	Visco Properties Llc Cozad Commercial Real Estate	St. Louis
5	21-110229	Pigeon Holdings Llc	St. Louis
6	21-110253	Sfw Acquisitions Llc	St. Louis
7	21-110254	HASSEBROCK STEVEN A GST GIFT TRUST	St. Louis
8	21-110264	Miniature Holdings Llc	St. Louis
9	21-110392	5 Llc	St. Louis
10	21-110449	Gunnison Properties LLC	St. Louis
11	21-111023	LORD PROPERTIES LLC	St. Louis
12	21-111030	Scottrade Financial Services Inc.	St. Louis
13	21-111031	Scottrade Financial Services Inc.	St. Louis
14	21-111032	Scottrade Financial Services Inc.	St. Louis
15	21-111033	Chapter 100 St. Louis County	St. Louis
16	21-111034	Scottrade Financial Services Inc.	St. Louis
17	21-15922	DIAMOND INVESTMENTS LLC	St. Louis
18	21-15928	3M REAL ESTATE LLC	St. Louis
19	21-16047	Doris Frazier	St. Louis
20	21-16049	Clifford Frazier	St. Louis
21	21-16050	Robert Thompson	St. Louis
22	21-16051	Edith Thompson	St. Louis
23	21-16053	Cecelia Johnson	St. Louis
24	21-16112	Lcrf Llc	St. Louis
25	21-16279	Kymo Properties Inc	St. Louis
26	21-16643	Pharmax Properties L L C	St. Louis
27	21-16864	10630 Midwest Industrial LLC	St. Louis
28	21-18035	A and O 616R LLC	St. Louis
29	21-18037	A and O Investments Ltd Llp	St. Louis
30	21-18091	SCOTT FAMILY PROPERTIES LP	St. Louis
31	21-18193	BmoI Intertech LLC	St. Louis
32	21-18195	A C Lemay Ferry Ii L L C	St. Louis
33	21-18202	Lida Properties LLC	St. Louis
34	21-18203	Lida Properties LLC	St. Louis
35	21-18204	Lida Properties LLC	St. Louis
36	21-19645	Catalina Holdings Llc	St. Louis

37	21-19687	Ashton Properties L L C	St. Louis
38	21-19773	JARRELL INVESTMENTS L P ETAL	St. Louis
39	21-19963	FORSYTH LAND HOLDING LLC	St. Louis
40	21-19970	FRED W AHLEMEIER CO	St. Louis
41	21-19995	Melrose Family Llc The	St. Louis