

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

Approved 05/31/2022  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 05/17/2022

**Time:** 1:30 p.m.

**Place:** 421 East Dunklin Street  
DOLIR Training Room 1 South and  
Webex Conference Call

**Recess/Reconvene Notes:**

► **Members Present:**

- Gary Romine (GR), Chairman
- Victor Callahan (VC), Commissioner
- Will Kraus (WK), Commissioner

**Staff/Others Present:**

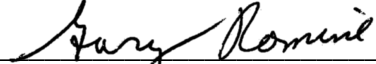
S. Jacobs (SJ), Administrative Secretary  
J. Schmidt (JS), Appraisal and Assessment  
Manager, Local Assistance  
J. Smith (JLS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel  
D. Wood (DW), Legislative/Policy Analyst

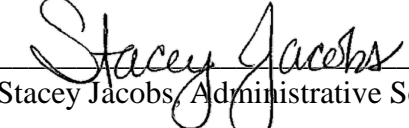
► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- GR called the meeting to order at 1:30 p.m.
- WK 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 VC. The meeting went into closed session at 1:49 p.m. WK made a motion to reopen the meeting at 2:56 p.m. VC seconded the motion. The meeting reopened at 2:56 p.m.
- WK made a motion to adjourn the meeting at 2:56 p.m. The motion was seconded by VC. The meeting was adjourned at 2:56 p.m.

  
\_\_\_\_\_  
Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 05/16/2022

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, MAY 17, 2022

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=m3c63c24599563e3fc62cb97baece50ab>

Meeting number (access code): 2468 695 9267 Meeting password: CPenpjD5r23

**Join from a video system or application**

Dial [24686959267@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:+1-650-479-3207),[,24686959267##](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, May 17, 2022

1:30 p.m.

- I. Stipulations**
  - A. Exhibit A., 1 – 16
  
- II. Dismissals**
  - A. Exhibit B., 1 – 183
  
- III. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission dated May 3, 2022, and May 6, 2022,  
and Closed Meeting Minutes dated May 3, 2022)
  - C. Section Update
  - D. FY-2022 BALANCEapp Software Payment Request
  
- IV. Legal**
  - A. Section Update
  
- V. Local Assistance**
  - A. Section Update
  
- VI. Original Assessment**
  - A. Section Update
  - B. Authorization Request Wichita State Property Tax Conference
  
- VII. Property Tax/Legislative Items**
  - A. SB 745 and Task Force Discussion
  
- VIII. Commission Comments**
  
- IX. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)
  
- X. Open Session**
  
- XI. 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:** 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. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Will Kraus, Commissioner**

- Yea
- Nay
- 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. WK seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Will Kraus, Commissioner**

- Yea
- Nay
- 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 May 3, 2022, and May 6, 2022, and Closed Meeting Minutes dated May 3, 2022. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated May 3, 2022, and May 6, 2022, and Closed Meeting Minutes dated May 3, 2022. VC seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Victor Callahan, Commissioner**

- Yea
- Nay
- Abstain

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

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

Specific directions for the interim period:

**Topic:** FY-2022 BALANCEapp Software Payment Request

**Motion(s)/Comments:** SJ presented the request for payment for the STC’s portion of the BALANCEapp Web Software. SJ explained the software utilized by the State of Missouri is for the requirement of reporting the agency’s affirmative action plan to the Office of Equal Opportunity on an annual basis. WK made a motion to approve the payment for BALANCEapp Web Software in the amount of \$520.81. VC seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

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

Specific directions for the interim period:

**Topic:** Authorization Request Wichita State Property Tax Conference

**Motion(s)/Comments:** JLS presented a request for Peter Chari, Stacey Cowan, and himself to attend the 2022 Wichita Property Tax Conference July 24 – 28, 2022, at Wichita State University, Kansas. The conference registration, lodging, and travel costs are included in the approved scholarships each team member received. Estimated costs to attend the conference after application of the scholarships is \$633.14. WK made a motion to approve attendance to the Wichita Property Tax Conference for Peter, Chari, Stacey Cowan, and Jeffrey Smith at an estimated cost of \$633.14. VC seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Will Kraus, Commissioner**

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

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

Specific directions for the interim period:

**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 Legal 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:** JS 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 2022 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DW presented the legislative update and which bills were truly agreed and finally passed.

**Informational Meeting, No Vote Taken:**

**Topic:** SB 745 and Task Force Discussion

**Motion(s)/Comments:** The Commission discussed the task force created by SB 745. GR suggested that Jeff Schmidt and Jeffrey Smith serve on the task force. The Commissioners will consider the STC members to be on the task force and discuss at a later date.

**Informational Meeting, No Vote Taken:**

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-15678	Panera THF Chesterfield Development LLC	St. Louis	\$534,400	\$427,680	19.97%	2021-2022
2	21-15973	Steck Leo A Trs Et al	St. Louis	\$125,020	\$109,250	12.61%	2021-2022
3	21-111330	KLB Holdings LLC	St. Louis	\$12,350	\$7,600	38.46%	2021-2022
4	21-20122	1767 Investments LLC	City of St. Louis	\$131,670	\$81,170	38.35%	2021
5	21-30121	Country Meadows Shopping Center LLC	Jackson	\$352,960	\$328,000	7.07%	2021-2022
6	21-30151	EZEH Law Firm Inc	Jackson	\$73,264	\$60,960	16.79%	2021-2022
7	21-30179	M24 LLC	Jackson	\$49,920	\$9,600	80.77%	2021-2022
8	21-30201	Faisal Mahmood Choudhary and Mahmoud Al Wafie	Jackson	\$29,120	\$16,032	44.95%	2021-2022
9	21-32566	LM St Charles Funding Co LLC	St. Charles	\$846,074	\$755,200	10.74%	2021-2022
10	21-32567	LM St Charles Funding Co LLC	St. Charles	\$1,041,838	\$736,000	29.36%	2021-2022
11	21-32568	LM St Charles Funding Co LLC	St. Charles	\$75,272	\$49,600	34.11%	2021-2022
12	21-62505	Parker Don W and Sharon K Shanahan	Jasper	\$163,010	\$154,850	5.01%	2021-2022
13	21-10014	William D Camp	St. Louis	\$78,570	\$70,110	10.77%	2021-2022
14	21-12706	Thomas Berkeley	St. Louis	\$85,500	\$76,000	11.11%	2021-2022
15	21-18483	Steven Laura Busken	St. Louis	\$15,200	\$11,590	23.75%	2021-2022
16	21-59500	Carla Cobb	Henry	\$3,040	\$890	70.72%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	21-10116	John W Schalda	St. Louis
2	21-10157	Chad Engler	St. Louis
3	21-10285	George Odie and Christine	St. Louis
4	21-10291	Williams Derek	St. Louis
5	21-10306	Williams Derek	St. Louis
6	21-10312	Trauco Properties Llc	St. Louis
7	21-10315	Bht Llc	St. Louis
8	21-10320	Warren	St. Louis
9	21-10323	Bht Llc	St. Louis
10	21-10328	Hollywood Houses Llc	St. Louis
11	21-10330	M B Ventures Llc	St. Louis
12	21-10347	Dj Residential Group Llc	St. Louis
13	21-10377	Albrecht Elva	St. Louis
14	21-10380	Bht Llc	St. Louis
15	21-10381	Donley Properties Llc	St. Louis
16	21-10400	Bht Llc	St. Louis
17	21-10404	Bht Llc	St. Louis
18	21-10406	Hoog Enterprises Llc	St. Louis
19	21-10407	Rmj Real Estate Llc	St. Louis
20	21-10408	Norris Andrew	St. Louis
21	21-10409	Manor 1 Re Lp	St. Louis
22	21-10411	Manor I Re Lp	St. Louis
23	21-10413	Bht Llc	St. Louis
24	21-10414	Grh Properties Ii Llc	St. Louis
25	21-10415	Bht Llc	St. Louis
26	21-10418	Second Chance Property Llc	St. Louis
27	21-10419	Bainm Michael	St. Louis
28	21-10423	Loftus Damian	St. Louis
29	21-10434	Hoog Enterprises Llc	St. Louis
30	21-10436	Property Acquisition Holdings Llc	St. Louis
31	21-10437	Chan Hon Yee and Li Chan	St. Louis
32	21-10440	Alliance Realty Services Llc	St. Louis
33	21-10452	Property Management Partners Llc	St. Louis
34	21-10456	Doctor Holdings Llc	St. Louis
35	21-10457	Knittel Family Trust The	St. Louis
36	21-10458	Property Management Partners Llc	St. Louis
37	21-10470	Hitch Holdings Llc	St. Louis
38	21-10473	Triple M Holdings Llc	St. Louis
39	21-10474	Triple M Holdings Llc	St. Louis
40	21-10479	1449 Coacay Llc	St. Louis
41	21-10481	Woodruff William C	St. Louis
42	21-10486	Bht Llc	St. Louis
43	21-10487	Wap Properties Llc	St. Louis
44	21-10492	Clines Pearlie and Michael	St. Louis



45	21-10500	Bht Llc	St. Louis
46	21-10501	Ellis Keeva K	St. Louis
47	21-10507	Bht Llc	St. Louis
48	21-10520	Saturn Properties Lc	St. Louis
49	21-10525	Bht Llc	St. Louis
50	21-10526	Bht Llc	St. Louis
51	21-10527	Zheng Jeanette	St. Louis
52	21-10531	Zheng Jeanette	St. Louis
53	21-10532	Bht Llc	St. Louis
54	21-10549	Mattie Randal and Qianyun Yang	St. Louis
55	21-10575	Grannemann Enterprises Llc Series 1	St. Louis
56	21-10585	Hoog Enterprise Llc	St. Louis
57	21-10597	Mih Llc	St. Louis
58	21-10598	Rent Plus Properties Llc	St. Louis
59	21-10599	Meyer Street Llc	St. Louis
60	21-10601	Rent Plus Properties Llc	St. Louis
61	21-10602	Hoog Enterprises Llc	St. Louis
62	21-10603	Cfo Partners 401K Trust	St. Louis
63	21-10612	Fast Lane Real Estate Llc	St. Louis
64	21-10615	Zhu Lei	St. Louis
65	21-10616	Ni Jiangchuan and Qian Wenqian	St. Louis
66	21-10617	Chatfield Ricard N	St. Louis
67	21-10619	Jsc Rentals Llc	St. Louis
68	21-10624	Amoso Kaczmariski Llc	St. Louis
69	21-10625	Mars Properties Lc	St. Louis
70	21-10629	Access It Properties Llc	St. Louis
71	21-10635	Silver Mines Investments Llc	St. Louis
72	21-10651	Jmb Homes Llc	St. Louis
73	21-10664	Saturn Properties Llc	St. Louis
74	21-10677	Gelven Properties Llc	St. Louis
75	21-10688	Ventura Holdings Llc	St. Louis
76	21-10699	Jmb Homes Llc	St. Louis
77	21-10720	Parkdale Builders Llc	St. Louis
78	21-10724	Triple M Holdings Llc	St. Louis
79	21-10769	Donley Properties Llc	St. Louis
80	21-10778	Loftus Damian	St. Louis
81	21-10780	Bht Llc	St. Louis
82	21-10784	Keelen Property Llc	St. Louis
83	21-10785	Lel Properties Llc	St. Louis
84	21-10792	Manna Group Llc	St. Louis
85	21-10805	Gelven Properties Llc	St. Louis
86	21-10815	Bht Llc	St. Louis
87	21-10817	Bell Company Llc The	St. Louis
88	21-10830	Bnc Management Company Llc	St. Louis
89	21-10837	Triple M Holdings Llc	St. Louis
90	21-10876	Silver Mines Investments Llc	St. Louis
91	21-10897	10620 Spring Garden Llc	St. Louis
92	21-10930	Grantian Llc	St. Louis

93	21-10933	Jones Eileen and Steven	St. Louis
94	21-10937	Bales Holdings Llc	St. Louis
95	21-10939	Bht Llc	St. Louis
96	21-10944	Robert Lewis Homes Llc	St. Louis
97	21-10964	Mars Properties Lc	St. Louis
98	21-10965	Grace Stl Enterprises Llc	St. Louis
99	21-10973	Bht Llc	St. Louis
100	21-10975	Piette Paul F Family Trust	St. Louis
101	21-11168	Access It Properties Llc	St. Louis
102	21-11172	Sanders Darnell and Beverly	St. Louis
103	21-11174	St Louis Rental Properties Llc Series	St. Louis
104	21-11181	Koenig Robert	St. Louis
105	21-11210	Metz Real Estate Company Llc	St. Louis
106	21-11215	Venus Properties Lc	St. Louis
107	21-11222	Venus Properties Llc	St. Louis
108	21-11223	Allied Capital Llc	St. Louis
109	21-11224	601 Ballman Llc	St. Louis
110	21-11226	Hoog Enterprise Llc	St. Louis
111	21-11228	Property Acquisition Holdings Llc	St. Louis
112	21-11230	Orlan Properties Llc	St. Louis
113	21-11232	Missouri Affordable Housing Llc	St. Louis
114	21-11243	Bjda Homes Llc	St. Louis
115	21-11256	Bell Company Llc The	St. Louis
116	21-11257	Dc Sun Up Properties Llc	St. Louis
117	21-11259	St Louis Rental Properties Llc	St. Louis
118	21-11262	Ventura Holdings Llc	St. Louis
119	21-11265	Comfortable Living Solutions Llc	St. Louis
120	21-11280	Dc Sun Up Properties Llc	St. Louis
121	21-11283	Gale Creation Llc	St. Louis
122	21-11285	Gale Creations Inc	St. Louis
123	21-11294	Integrity Investment Management Group	St. Louis
124	21-11330	House Buyers Llc	St. Louis
125	21-11348	Pinnacle Real Estate Holdings Llc	St. Louis
126	21-11728	Rjk Management Llc	St. Louis
127	21-11992	Rjk Management Llc	St. Louis
128	21-11997	T Holdings Llc	St. Louis
129	21-12030	Richert Daniel	St. Louis
130	21-12033	Howard Davis Llc	St. Louis
131	21-12035	406 Investments Llc	St. Louis
132	21-12037	Rjk Management Llc	St. Louis
133	21-12057	Rjk Missouri Blanket 3 Llc	St. Louis
134	21-12117	Rjk Management Llc	St. Louis
135	21-13042	Darrell M Berg Trustee et al	St. Louis
136	21-13630	Judson John and Caroline	St. Louis
137	21-13640	Dill Charles and Mary	St. Louis
138	21-13662	Gurley Judith and Kenneth	St. Louis
139	21-13664	Legg Linda S Trustee	St. Louis

140	21-13677	Thomure Joseph and Elaine	St. Louis
141	21-13951	Patel Kanubhai and Bhargavi	St. Louis
142	21-13988	Klotz David and Susan	St. Louis
143	21-14013	Hogan Brian and Kristen	St. Louis
144	21-14021	Spadaro James and Elizabeth	St. Louis
145	21-14078	Isaak Russell Carol Ann Trustees	St. Louis
146	21-14662	Joseph Nash and Cynthia Nash	St. Louis
147	21-14770	Komlos Linda C Revocable Living Trust	St. Louis
148	21-15218	Yanker William Carol Ann Revocable	St. Louis
150	21-15495	Mcmanus Marc and Jody	St. Louis
151	21-15505	Eisele Adolf Anita Trustees	St. Louis
152	21-17776	Exeter 372 Hazelwood Logistics Center LLC	St. Louis
153	21-17778	SJ Wildwood LP	St. Louis
154	21-20047	Holtzman Properties LLC	City of St. Louis
155	21-20078	Big Brick Buildings ML LLC	City of St. Louis
156	21-20079	Big Brick Buildings ML LLC	City of St. Louis
157	21-30065	Faler Neal M Jr	Jackson
158	21-30067	Mission 506 LLC	Jackson
159	21-30069	American Sons of Columbus Club	Jackson
160	21-32128	Karbank Holdings LLC	Clay
161	21-32129	Karbank Holdings LLC	Clay
162	21-32135	Northbrook Gardens Apts Co	Clay
163	21-32136	Northbrook Gardens Apts Co	Clay
164	21-32137	Northbrook Gardens Apts Co	Clay
165	21-32140	Robin Hills Apartments LLC	Clay
166	21-32141	Robin Hills Apartments LLC	Clay
167	21-32142	Robin Hills Apartments LLC	Clay
168	21-32143	Scandia Village Inc	Clay
169	21-32144	Scandia Village Inc	Clay
170	21-32130	MN Square Holdings LLC	Clay
171	21-32132	MN Square Holdings LLC	Clay
172	21-32134	Sunny Hills NKC	Clay
173	21-32138	FINNS Associates	Clay
174	21-32139	FINNS Associates	Clay
175	21-32145	Rosie II LLC	Clay
176	21-32146	Rosie II LLC	Clay
177	21-32563	James Foster	St. Charles
178	21-32569	SAK Real Estate Holdings LLC	St. Charles
179	21-57002	LMI Aerospace Valent Aerostructures	Franklin
180	21-57003	LMI Aerospace Valent Aerostructures	Franklin
181	21-69501	Jody A Nelson	Marion
182	21-89529	Valerie Budd	Taney
183	21-89532	Valerie Budd	Taney