

# STATE TAX COMMISSION OF MISSOURI

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

\* The Meeting Minutes are subject to change until approved at the next scheduled Meeting of the State Tax Commission.

Approved  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 06/27/2023

**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:**

D. Hutton (DH), Legislative/Policy Analyst  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), 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.
- 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 2:05 p.m. VC made a motion to reopen the meeting at 3:11 p.m. DM seconded the motion. The meeting reopened at 3:11 p.m.
- VC made a motion to adjourn the meeting at 3:12 p.m. The motion was seconded by DM. The meeting adjourned at 3:12 p.m.

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Gary Romine, Chairman

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Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 06/26/2023

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, JUNE 27, 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, June 27, 2023

1:30 p.m.

- I. Original Assessment Certification**
  - A. Attachment 1 – 2023 Certification of Centrally Assessed Railroad and Utility Companies dated 06-27-2023
- II. Stipulations**
  - A. Exhibit A., 1 – 64
- III. Dismissals**
  - A. Exhibit B., 1 – 6
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated June 13, 2023, and June 20, 2023, and Closed Meeting Minutes dated June 13, 2023, and June 20, 2023)
  - C. Section Update
  - D. STC Administrative Policy Manual Update
  - E. MSAA September 2023 School Attendance Request for STC
- V. Legal**
  - A. Section Update
- VI. Local Assistance**
  - A. Section Update
  - B. 2023-2024 Ratio Study Information
- VII. Original Assessment**
  - A. Section Update
- VIII. Property Tax/Legislative Items**
- IX. Commission Comments**
  - A. 2023 Annual Report Recommendations Discussion
- X. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Sections 610.021(3) and (13)
- XI. Open Session**
- XII. 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:** Original Assessment Certification – Attachment 1 – 2023 Certification of Centrally Assessed Railroad and Utility Companies dated 06-27-2023

**Motion(s)/Comments:** JLS presented the Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 1 dated June 27, 2023. VC made a motion to approve the Certification of Centrally Assessed Railroad and Utility Companies. 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 Meetings of the State Tax Commission of Missouri dated June 13, 2023, and June 20, 2023, and Closed Meeting Minutes dated June 13, 2023, and June 20, 2023. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated June 13, 2023, and June 20, 2023, and Closed Meeting Minutes dated June 13, 2023, and June 20, 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 Administrative Policy Manual Update

**Motion(s)/Comments:** SJ presented proposed STC Administrative Policy Manual update for policy 2.19. SJ provided that Chief Counsel Amy S. Westermann had reviewed all of the proposed policy revision. VC made a motion to approve the STC Administrative Policy Manual updates for policy 2.19, effective July 1, 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:** MSAA September 2023 School Attendance Request for STC

**Motion(s)/Comments:** SJ presented a request for Kara Buckallew, Tina Litton, DM, Tara Smith, and Clayton “Andy” Terry to attend the Missouri State Assessors’ Association (MSAA) September 2023, school in Lake Ozark, MO, September 11-15, 2023. GR requested to observe the training for a couple of sessions (no charge), DM requested to attend the IAAO Course 201: Valuation to Land. Ms. Buckallew and Ms. Smith were recommended to attend the IAAO Course 201 and Ms. Litton and Mr. Terry were recommended to attend Base Appraisal Principles. The estimated cost for registration and travel for Ms. Buckallew, Ms. Litton, DM, Ms. Smith, and Mr. Terry is \$7,513.53. VC made a motion to approve the attendance for Kara Buckallew, Tina Litton, DM, Tara Smith, and Andy Terry to the September 11-15, 2023, MSAA School at an estimated cost of \$7,513.53. 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:** Legal, Application for Review – 21-32092, Stanley M. Herzog Foundation v. Clay County

**Motion(s)/Comments:** The Commission discussed the draft Application for Review for appeal 21-32092, Stanley M. Herzog Foundation v. Clay County. VC made a motion to approve the draft Application for Review Order for appeal 21-32092, Stanley M. Herzog Foundation v. Clay County. 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 and 2023 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** 2023-2024 Ratio Study Information

**Motion(s)/Comments:** LJ presented 2023-2024 ratio study cycle and the compliance protocol for letters of concern and memorandums of understanding.

**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:** DH was introduced as the new Legislative/Policy Analyst. DW discussed the transition and training for DH. DW also provided that GovWatch would need to be renewed, but suggested the agency wait until November to renew the subscription.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments – 2023 Annual Report Recommendations Discussion

**Motion(s)/Comments:** GR asked the Managers and Commissioners to be thinking about recommendations for the 2023 Annual Report and to send any ideas to SJ.

**Informational Meeting, No Vote Taken:**



Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10234	James H. Novak	St. Louis	\$58,600	\$54,150	7.59%	2021-2022
2	21-10310	Mossinghoff Steve W	St. Louis	\$44,180	\$38,380	13.13%	2021-2022
3	21-110464	GLP Capital LP	St. Louis	\$73,028,830	\$60,160,000	17.62%	2021-2022
4	21-12842	Jones Samuel E Angela Jones	St. Louis	\$154,430	\$122,930	20.40%	2021-2022
5	21-12955	Miller Robert A Colleen Miller	St. Louis	\$92,660	\$84,550	8.75%	2021-2022
6	21-13071	Harocopos George J Mary Harocopos	St. Louis	\$162,150	\$137,370	15.28%	2021-2022
7	21-13107	Bern Ellen D Barry Mizes	St. Louis	\$174,800	\$144,400	17.39%	2021-2022
8	21-13134	Luby Stephen J Virginia Luby	St. Louis	\$234,590	\$182,210	22.33%	2021-2022
9	21-13136	Harper Family Revocable Trust	St. Louis	\$209,110	\$180,310	13.77%	2021-2022
10	21-13227	Reed Lawrence A & Caro S T/E	St. Louis	\$201,150	\$189,810	5.64%	2021-2022
11	21-13307	Alstar LLC	St. Louis	\$403,830	\$337,630	16.39%	2021-2022
12	21-13411	Chalasanani Ajay & Jamuna H/W	St. Louis	\$252,890	\$217,360	14.05%	2021-2022
13	21-13426	Callaghan Nancy K Trustee	St. Louis	\$229,080	\$205,200	10.42%	2021-2022
14	21-13441	Rother Joseph Margaret Rother	St. Louis	\$132,620	\$114,570	13.61%	2021-2022
15	21-13488	Maltzman Douglas B	St. Louis	\$230,380	\$213,750	7.22%	2021-2022
16	21-13491	Graham John D Trustee Etal	St. Louis	\$273,350	\$233,700	14.51%	2021-2022
17	21-13495	Serkes Jeffrey & Su Ellen Viscuso T/E	St. Louis	\$144,480	\$139,080	3.74%	2021-2022
18	21-13537	Schilpzand Willem E Jenifer Schilpzand	St. Louis	\$211,870	\$190,950	9.87%	2021-2022
19	21-13577	Harbison Keith Elizabeth	St. Louis	\$415,760	\$326,800	21.40%	2021-2022
20	21-13581	Dunaway D C Sharon Dunaway	St. Louis	\$226,230	\$190,950	15.59%	2021-2022
21	21-13587	Rich Harry E Freda B Trustees	St. Louis	\$236,320	\$209,000	11.56%	2021-2022
22	21-13593	Canfield William W Revocable Trust The	St. Louis	\$180,580	\$161,500	10.57%	2021-2022
23	21-13604	Theodos Patricia Gus Kao	St. Louis	\$655,500	\$522,500	20.29%	2021-2022
24	21-13612	Razzaque Naveed Anjum Trustees	St. Louis	\$371,980	\$323,000	13.17%	2021-2022
25	21-13738	Boes Michael B Kathryn Boes	St. Louis	\$104,270	\$81,510	21.83%	2021-2022
26	21-13773	Fox Cottrell Virginia Fox	St. Louis	\$269,880	\$259,350	3.90%	2021-2022
27	21-13890	Raybuck Jean M Revocable Trust	St. Louis	\$200,070	\$164,350	17.85%	2021-2022
28	21-13935	Wilson Christopher M and Liesl O Revocable Trust	St. Louis	\$285,000	\$259,480	8.95%	2021-2022
29	21-13939	Meisel Joy C	St. Louis	\$276,680	\$260,300	5.92%	2021-2022
30	21-13984	Irwin Sally J Hale S Hh Trustees	St. Louis	\$160,460	\$133,000	17.11%	2021-2022

31	21-14028	Bateman Randall J Crystal Bateman	St. Louis	\$406,770	\$354,540	12.84%	2021-2022
32	21-14283	Schroeder Paul J	St. Louis	\$134,900	\$128,950	4.41%	2021-2022
33	21-14429	Vreeland Juanita M	St. Louis	\$150,970	\$142,990	5.29%	2021-2022
34	21-14509	1 Squires Lane, LLC	St. Louis	\$429,100	\$405,270	5.55%	2021-2022
35	21-14537	Oates Joseph G	St. Louis	\$42,770	\$32,780	23.36%	2021-2022
36	21-14569	Barrett Susan M Trustee	St. Louis	\$100,680	\$80,770	19.78%	2021-2022
37	21-14673	Dolan Douglas K Ellen Dolan	St. Louis	\$173,390	\$163,590	5.65%	2021-2022
38	21-14696	Lueder Gregg T Cynthia Lueder	St. Louis	\$171,380	\$160,550	6.32%	2021-2022
39	21-14713	Marquess Don P	St. Louis	\$142,180	\$130,890	7.94%	2021-2022
40	21-14721	Werner Roberts Revocable Trust	St. Louis	\$78,260	\$59,720	23.69%	2021-2022
41	21-14735	Smith Grant Kelly Smith	St. Louis	\$154,950	\$132,920	14.22%	2021-2022
42	21-14761	Hagan Michael L & Marilyn K Revocable	St. Louis	\$53,200	\$39,900	25.00%	2021-2022
43	21-14771	Schacht Diana Lea Trustee etal	St. Louis	\$253,250	\$222,490	12.15%	2021-2022
44	21-14864	Fletcher Gregory M Alice Duarte	St. Louis	\$63,920	\$58,900	7.85%	2021-2022
45	21-14870	Loesch David Trustee Etal	St. Louis	\$129,180	\$118,750	8.07%	2021-2022
46	21-14929	Sullivan Mark D Rossana Sullivan	St. Louis	\$165,490	\$133,550	19.30%	2021-2022
47	21-14931	Owens James E Alison Owens	St. Louis	\$95,950	\$84,360	12.08%	2021-2022
48	21-15074	Matush James E Deborah Matush	St. Louis	\$305,480	\$283,060	7.34%	2021-2022
49	21-15076	Bradbury George R Jr Trustee	St. Louis	\$133,000	\$124,450	6.43%	2021-2022
50	21-15077	H&C Kirkwood LLC	St. Louis	\$122,400	\$112,670	7.95%	2021-2022
51	21-15093	Hopefl Alan W	St. Louis	\$89,950	\$74,960	16.66%	2021-2022
52	21-15201	Tegethoff James C III & Kristin J H/W	St. Louis	\$231,000	\$161,500	30.09%	2021-2022
53	21-15232	Morgenthaler Living Trust The	St. Louis	\$240,880	\$221,840	7.90%	2021-2022
54	21-15488	Reinhold Christene R Living Trust	St. Louis	\$247,000	\$204,250	17.31%	2021-2022
55	21-15519	Rep Investments MO LLC Series 2	St. Louis	\$49,970	\$36,250	27.46%	2021-2022
56	21-15586	Katon Kevin R Revocable Living Trust	St. Louis	\$30,740	\$24,530	20.20%	2021-2022
57	21-15612	Labantschnig Dennis	St. Louis	\$152,000	\$127,300	16.25%	2021-2022
58	21-15894	Calvin B. Niehaus	St. Louis	\$79,630	\$53,010	33.43%	2021-2022
59	21-57004	Lowes Home Centers	Franklin	\$2,417,459	\$2,082,800	13.84%	2021
60	21-57005	Lowes Home Centers	Franklin	\$2,409,280	\$2,001,446	16.93%	2021
61	21-57006	Lowes Home Centers	Franklin	\$331,754	\$331,754	0.00%	2021
62	22-20030	Gregory C. Hall	St. Louis City	\$34,420	\$29,500	14.29%	2022
63	22-30037	Victor Joseph Gandara	Jackson	\$4,415	\$100	97.73%	2022
64	22-30081	QKI LLC	Jackson	\$651,936	\$480,000	26.37%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-13049	Peniston Muriel Baird	St. Louis
2	21-13412	Mudd Dayton H Jr Revocable Trust	St. Louis
3	21-13955	Carew Jeremiah J Catherine M Revocable	St. Louis
4	22-79137	City of Parkville, Missouri	Platte
5	22-10059	Hampp, Jared and Paige TE	St. Louis
6	22-10060	Hampp, Jared and Paige TE	St. Louis