

# 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:** 11/14/2023

**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  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel

#### ► **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 2:10 p.m. VC made a motion to reopen the meeting at 2:29 p.m. DM seconded the motion. The meeting reopened at 2:29 p.m.
- VC made a motion to adjourn the meeting at 2:30 p.m. The motion was seconded by DM. The meeting adjourned at 2:30 p.m.

---

Gary Romine, Chairman

---

Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, NOVEMBER 14, 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/join?MTID=mb54954706abc2c0a5b8bb898a18e6613)

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)

#### **State Tax Commission Records Custodian**

Stacey Jacobs

Administrative Secretary

573-751-1716

[Stacey.Jacobs@stc.mo.gov](mailto:Stacey.Jacobs@stc.mo.gov)

Posted November 13, 2023, at 1:25 p.m. on the doors of the building by Stacey Jacobs and at 1:16 p.m. on the STC website by Misty Frank.

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR LITIGATION MATTERS PURSUANT TO SECTION 610.021, RSMo

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, November 14, 2023

1:30 p.m.

- I. Stipulations**
  - A. Exhibit A., 1 – 21
- II. Dismissals**
  - A. Exhibit B., 1 – 4
- III. Form 11As**
  - A. Exhibit C., 1 – 5
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes
    - (Meetings of the State Tax Commission of Missouri dated October 31, 2023, and Closed Meeting Minutes dated October 31, 2023)
  - C. Section Update
  - D. Draft 2023 Annual Report Recommendations
  - E. Assessor Education Compliant – Jama Berry, Ozark County
  - F. QPS 19 Results
- V. Legal**
  - A. Section Update
- VI. Local Assistance**
  - A. Section Update
  - B. Crexi Intelligence – Conversation
- VII. Original Assessment**
  - A. Section Update
  - B. Tentative Timeline for the 2024 Cycle
- VIII. Property Tax/Legislative Items**
- IX. Commission Comments**
- X. Closed Session**
  - A. 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

---

<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. 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:** Form 11As

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11As on Exhibit C. 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 October 31, 2023, and Closed Meeting Minutes dated October 31, 2023. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated October 31, 2023, and Closed Meeting Minutes dated October 31, 2023. 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:** Draft 2023 Annual Report Recommendations

**Motion(s)/Comments:** SJ distributed the draft 2023 Annual Report Recommendations for Commission review. The Commission discussed the draft Recommendations. VC made a motion to approve the 2023 draft Annual Report Recommendations. 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:** Assessor Education Compliant – Jama Berry, Ozark County

**Motion(s)/Comments:** SJ informed the Commission that Ms. Jama Berry, Ozark County Assessor, has completed the 32-hours of required education. SJ further recommended the assessment funds for Ozark County be released since Ms. Berry is now compliant with the education requirements. VC made a motion to release the assessment maintenance funds for Ozark County. 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:

**Agenda - Vote Taken**

**Topic:** Crexi Intelligence – Conversation

**Motion(s)/Comments:** LJ presented a request for a one-year subscription to Crexi Intelligence. Crexi Intelligence will assist the Local Assistance team with collecting sales data for commercial properties across the State of Missouri. The cost for one-year subscription is \$1,788.00. VC made a motion to approve the one-year subscription to Crexi Intelligence at a cost of \$1,788.00. 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:** 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:** QPS 19 Results

**Motion(s)/Comments:** SJ presented the Quarterly Pulse Survey (QPS) 19 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 2023 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 2023 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Tentative Timeline for the 2024 Cycle

**Motion(s)/Comments:** JLS presented the tentative timeline for the 2024 Original Assessment cycle. The Commission discussed the timeline and instructed JLS to add a couple of lines for a meeting in April 2024 for the industries to have the ability to discuss the Cost of Capital study and present the changes at the next Commission Meeting.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** The Commission discussed the Legislative update prepared by Dan Hutton.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments

**Motion(s)/Comments:** DM inquired if DeKalb County had submitted any of the information that was outstanding. LJ reported that nothing has been received to date. DM also discussed the Missouri Leadership Training offered by the State of Missouri after a discussion with Governor Parson. SJ provided the process and the limited allotment for the STC team members to attend Missouri Leadership Training.

**Informational Meeting, No Vote Taken:**



Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-16288	Woodchase Village LLC	St. Louis	\$3,011,600	\$2,832,900	5.93%	2021-2022
2	21-17769	South Oaks Missouri Station LLC	St. Louis	\$2,520,000	\$1,091,200	56.70%	2021-2022
3	22-10546	New Frontier Material LLC Alpha - North Rolling Rock	St. Louis	\$63,040	\$33,130	47.45%	2022
4	22-10547	New Frontier Material LLC Alpha-Transportation Yard	St. Louis	\$990	\$170	82.83%	2022
5	22-10548	New Frontier Material LLC Alpha-Riverview Sand	St. Louis	\$36,550	\$18,780	48.62%	2022
6	22-10549	New Frontier Material LLC Alpha - South Rolling Rock	St. Louis	\$8,440	\$4,630	45.14%	2022
7	22-10550	New Frontier Material LLC Beta - IT Equip	St. Louis	\$125,180	\$79,750	36.29%	2022
8	22-10551	New Frontier Material LLC Beta - Quality Control	St. Louis	\$47,580	\$31,340	34.13%	2022
9	22-10553	New Frontier Material LLC Alpha - FT Belle	St. Louis	\$327,750	\$234,130	28.56%	2022
10	22-10554	New Frontier Material LLC Alpha - Bluff @ Shop	St. Louis	\$30,110	\$12,540	58.35%	2022
11	22-10555	New Frontier Material LLC Alpha - North Stone	St. Louis	\$5,362,570	\$2,719,350	49.29%	2022
12	22-10556	New Frontier Material LLC Alpha - North Recycle	St. Louis	\$147,800	\$66,550	54.97%	2022
13	22-10557	New Frontier Material LLC Alpha - North Asphalt	St. Louis	\$837,020	\$271,810	67.53%	2022
14	22-10558	New Frontier Material LLC Alpha - South Stone	St. Louis	\$87,180	\$81,400	6.63%	2022
15	22-10559	New Frontier Material LLC Alpha - South Asphalt	St. Louis	\$391,730	\$155,760	60.24%	2022
16	22-10560	New Frontier Material LLC - Antire Asphalt	St. Louis	\$469,660	\$240,640	48.76%	2022
17	22-10561	New Frontier Material LLC Alpha - JB Asphalt	St. Louis	\$511,270	\$243,130	52.45%	2022
18	22-10565	WCS Clayton Olive LLC and 7931 to 61 Big Bend LLC	St. Louis	\$149,280	\$105,380	29.41%	2022
19	22-10566	WCS Clayton Olive LLC and 7931 to 61 Big Bend LLC	St. Louis	\$268,700	\$213,020	20.72%	2022
20	23-32582	Ravid Lake St. Louis II LLC	St. Charles	\$1,644,952	\$1,280,000	22.19%	2023-2024
21	23-32585	National Information Solutions Cooperative	St. Charles	\$4,825,917	\$4,000,000	17.11%	2023-2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-10545	New Frontier Material LLC Alpha-Shop	St. Louis
2	22-10458	Earl R. Binder	St. Louis
3	22-10521	Gloria J. Elam	St. Louis
4	22-10552	New Frontier Material LLC Beta - Corp Office	St. Louis

Exhibit C. Form 11As

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11As</b>													
1	Clay	3,994,967,510	15.76%	12,933,610	-5.99%	1,386,970,512	12.00%	358,916,122	14.56%	868,800,101	-0.60%	6,622,587,855	13.91%
2	McDonald	123,788,150	0.48%	18,917,070	-0.59%	57,628,450	1.27%	36,453,484	-12.86%	68,103,813	7.09%	304,890,967	2.54%
3	Marion	225,551,280	1.51%	15,667,790	0.25%	110,105,750	-0.36%	37,583,110	3.73%	99,693,845	-3.16%	488,601,775	0.72%
4	Shelby	35,113,929	6.11%	18,891,578	0.68%	11,521,376	1.67%	6,345,190	-7.59%	36,465,823	-2.03%	108,337,896	2.16%
5	Taney	605,861,727	-3.68%	6,472,146	3.11%	488,959,500	8.29%	66,623,596	-1.62%	147,850,074	-1.80%	1,315,767,043	3.01%