

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

Approved 12/12/2023
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 11/28/2023

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:

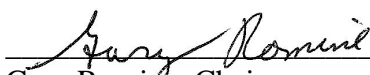
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment
Manager, Local Assistance
J. Smith (JLS), Appraisal and Assessment
Manager, Original Assessment
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel

▶ **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 2:27 p.m. VC made a motion to reopen the meeting at 3:33 p.m. DM seconded the motion. The meeting reopened at 3:33 p.m.
- ▶ VC made a motion to adjourn the meeting at 3:34 p.m. The motion was seconded by DM. The meeting adjourned at 3:34 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 28, 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](tel:24654701159)

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:24654701159) 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

Posted November 27, 2023, at 11:16 a.m. on the doors of the building by Misty Frank and at 11:15 a.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 28, 2023

1:30 p.m.

- I. Original Assessment Appeal**
 - A. 23-003 – BNSF Railway Company Stipulation

- II. Original Assessment Certifications**
 - A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 11-28-2023
 - B. Attachment 2 – 2023 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 11-28-2023

- III. Dismissal**
 - A. Exhibit A., 1

- IV. Form 11 Amended**
 - A. Exhibit B., 1

- V. Form 11A**
 - A. Exhibit C., 1

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated November 14, 2023, and Closed Meeting Minutes dated November 14, 2023)
 - C. Section Update
 - D. February 2024 MSAA Course Material Approval

- VII. Legal**
 - A. Section Update
 - B. Request for New SHO IAAO Training
 - C. Request for Legal Section Attorney’s Mo Bar 2024 Annual Dues

- VIII. Local Assistance**
 - A. Section Update
 - B. Saline County – Conversation

- IX. Original Assessment**
 - A. Section Update
 - B. Tentative Timeline for the 2024 Cycle
 - C. Memo Request for Staff to Attend WSATA

- X. Property Tax/Legislative Items**

- XI. Commission Comment**
 - A. Governor Prayer Breakfast Invitation
 - B. CAMA System Discussion

- XII. Closed Session**
 - A. Personnel – Sections 610.021(3) and (13)

XIII. Open Session

XIV. 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: Original Assessment Appeal 23-003 – BNSF Railway Company Stipulation

Motion(s)/Comments: ASW presented the signed stipulation for appeal 23-003, BNSF Railway Company. VC made a motion to approve the signed stipulation for appeal 23-003, BNSF Railway Company. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Original Assessment Certification – Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 11-28-2023

Motion(s)/Comments: JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 1 dated November 28, 2023. VC made a motion to approve the Amended Certification of Commercial Aircraft Owned by Others. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Original Assessment Certification – Attachment 2 – 2023 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 11-28-2023

Motion(s)/Comments: JLS presented the 2023 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 2 dated November 28, 2023. VC made a motion to approve the Amended Certification of Centrally Assessed Railroad and Utility Companies. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Dismissal

Motion(s)/Comments: ASW presented the Dismissal that was ready for approval, which was listed on Exhibit A. of the agenda. VC made a motion to approve the Dismissal 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Form 11 Amended

Motion(s)/Comments: SJ presented the Form 11 Amended that was ready for approval, which was listed on Exhibit B. of the agenda. VC made a motion to approve the Form 11 Amended 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Form 11A

Motion(s)/Comments: SJ presented the Form 11A that was ready for approval, which was listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11A on Exhibit C. 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
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<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 November 14, 2023, and Closed Meeting Minutes dated November 14, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated November 14, 2023, and Closed Meeting Minutes dated November 14, 2023. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, 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: February 2024 MSAA Course Material Approval

Motion(s)/Comments: SJ presented the February 2024 Missouri State Assessors' Association (MSAA) course curriculum for Real Estate Workshops and Basic Appraisal Procedures for approval. VC made a motion to approve the course curriculum for Real Estate Workshops and Basic Appraisal Procedures. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, 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: Request for New SHO IAAO Training

Motion(s)/Comments: ASW presented a request for new Senior Hearing Officer (SHO) Todd Wilson to attend IAAO Course 101 and 102, March 12-15, 2024, and April 9-12, 2024, respectively. The cost for each course is \$450.00, total cost of \$900.00. Both courses will be attended virtually. VC made a motion for SHO Todd Wilson to attend IAAO Courses 101 and 102 at a total cost of \$900.00. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Request for Legal Section Attorney’s Mo Bar 2024 Annual Dues

Motion(s)/Comments: ASW presented a request for payment of the 2024 Missouri Bar Dues for Gregory Allsberry, Ben Slawson, Todd Wilson, and herself. The cost per attorney is \$410.00, for a total cost of \$1,640.00. VC made a motion to approve the Missouri Bar Dues for Gregory Allsberry, Ben Slawson, Todd Wilson, and Ms. Westermann, for a total cost of \$1,640.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Saline County - Conversation

Motion(s)/Comments: At the October 31, 2023, Commission Meeting, the Commission voted to withhold the remaining fiscal year 2024 funding for Saline County in the amount of \$13,118.21 until the County deposited the required \$80,000 from county general revenue to the assessment fund. LJ presented a recommendation to release the funding after verifying the County deposited the \$80,000 from county general revenue to the assessment fund. VC made a motion to release the remaining fiscal year 2024 funding in the amount of \$13,118.21. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Memo Request for Staff to Attend WSATA

Motion(s)/Comments: JLS presented a request for Peter Chari, Stacey Cowan, Debbi McGinnis, and himself to attend the WSATA Unitary Appraisal School January 28 – February 2, 2024, in Salt Lake City, UT. The estimated cost for registration and travel to attend this school is \$6,796.15 for all four team members. VC made a motion to approve the request at an estimated cost of \$6,796.15 for Mr. Chari, Ms. Cowan, Ms. McGinnis, and Mr. Smith. 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
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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 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 and provided this would be distributed with the forms for the 2024 cycle.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DH presented a legislative update and provided he would monitor bill filings that begin on December 1, 2023. DH also provided that he was requested to attend the Legislative Liaison Meeting on Wednesday, November 29, 2023.

Informational Meeting, No Vote Taken:

Topic: Governor Prayer Breakfast Invitation

Motion(s)/Comments: SJ discussed the Governor Prayer Breakfast invitation that was received. DM and GR provided they plan to attend, VC provided that he would let SJ know. The Commission instructed SJ to secure the seats at the breakfast.

Informational Meeting, No Vote Taken:

Topic: CAMA System Discussion

Motion(s)/Comments: The Commissioners and Managers discussed the MSAA request dated August 2, 2022, to review the CAMA system minimum standards. The Commission instructed SJ and LJ to communicate with the assessors regarding this request and obtain additional information.

Informational Meeting, No Vote Taken:

Exhibit A. Dismissal

#	Appeal Number	Name	County
1	23-10064	Paul Staryak	St. Louis

Exhibit B. Form 11 Amended

#	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
FORM 11 AMENDED													
1	Johnson	395,873,200	4.78%	27,648,051	1.57%	106,105,329	12.28%	28,286,544	-6.13%	153,136,508	7.15%	711,049,632	6.66%

Exhibit C. Form 11A

#	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
FORM 11A													
1	Adair	174,302,720	0.06%	13,174,550	-1.36%	97,193,247	0.66%	26,068,157	-4.33%	68,625,278	-5.80%	379,363,952	-0.30%