

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 01/23/2024  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 01/09/2024

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

**Place:** 421 East Dunklin Street  
STC Conference Room  
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

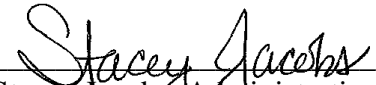
#### ► **Review Minutes from Previous Meeting**

- 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 Legal matters per Section 610.021(1), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:16 p.m. VC made a motion to reopen the meeting at 2:54 p.m. DM seconded the motion. The meeting reopened at 2:54 p.m.
- VC made a motion to adjourn the meeting at 2:54 p.m. The motion was seconded by DM. The meeting adjourned at 2:54 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, JANUARY 9, 2024

PLACE: OFFICE OF THE STATE TAX COMMISSION  
421 East Dunklin Street  
STC Conference Room  
Jefferson City, MO 65101  
and  
WEBEX MEETING/CONFERENCE CALL

#### WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=mb125f00db1f2dcc9f58bce003b5d9ea7>

Meeting number (access code): 2430 135 2404 Meeting password: z7bPjZHgz27

#### **Join from a video system or application**

Dial [26301352404@stateofmo.webex.com](tel:26301352404)

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), [26301352404##](tel:26301352404) 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 January 8, 2024, at 12:37 p.m. on the doors of the building by Misty Frank and at 12:34 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, January 9, 2024

1:30 p.m.

**I. Original Assessment Certification**

- A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 01-09-2024

**II. Stipulations**

- A. Exhibit A., 1 – 3

**III. Dismissals**

- A. Exhibit B., 1 – 7

**IV. Form 11As**

- A. Exhibit C., 1 – 21

**V. Form 11As Amended**

- A. Exhibit C., 1 – 7

**VI. Administration**

- A. STC Calendar Update

- B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated December 12, 2023, December 14, 2024, and December 21, 2023, and Closed Meeting Minutes dated December 12, 2023, and December 14, 2023)

- C. Section Update

- D. Assessor Education Request – Michael Dauphin, St. Louis City

- E. Assessors' Manual – Chapter 2 Draft Revisions

**VII. Legal**

- A. Section Update

**VIII. Local Assistance**

- A. Section Update

**IX. Original Assessment**

- A. Section Update

**X. Property Tax/Legislative Items**

**XI. Commission Comments**

**XII. Closed Session**

- A. Legal – Section 610.021(1)

**XIII. Open Session**

**XIV. Adjournment<sup>1</sup>**

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to  
Section 610.021, RSMo. 2004

**Agenda - Vote Taken**

**Topic:** Original Assessment Certification – Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 01-09-2024

**Motion(s)/Comments:** JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 1 dated January 9, 2024. VC made a motion to approve the 2023 Amended Certification of Commercial Aircraft Owned by Others. 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:** 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:** Form 11As Amended

**Motion(s)/Comments:** SJ presented the Form 11As Amended that were ready for approval, which were listed on Exhibit D. of the agenda. VC made a motion to approve the Form 11As Amended on Exhibit D. 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 December 12, 2023, December 14, 2023, and December 21, 2023, and Closed Meeting Minutes dated December 12, 2023, and December 14, 2023. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated December 12, 2023, December 14, 2023, and December 21, 2023, and Closed Meeting Minutes dated December 12, 2023, and December 14, 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:** Assessor Education Request – Michael Dauphin, St. Louis City

**Motion(s)/Comments:** SJ presented a request from Michael Dauphin, St. Louis City Assessor, for other conferences attended and preparation work to count towards his remaining 32-hours of required education. SJ also presented the review and recommendation prepared by ASW. The Commission discussed the request and recommendation. VC made a motion to deny the request for the conferences attended and preparation work to count towards the remaining four (4) hours needed to complete the 32- hours of education. DM seconded the motion. Additionally, the Commission instructed SJ, JLS, and ASW to collaborate on trainings offered by the STC to be considered towards the required education and submit a recommendation for Commission consideration.

**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:** Assessors’ Manual – Chapter 2 Draft Revisions

**Motion(s)/Comments:** SJ presented the draft Assessors’ Manual Chapter 2 revisions and provided a list of amendments submitted the day of the meeting. SJ listed the amendments to the Chapter 2 revisions. VC made a motion to approve the Chapter 2 revisions with the provided amendments. 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:** STC Calendar Update

**Motion(s)/Comments:** SJ reviewed the STC Calendar for the upcoming weeks. The Commission decided to cancel the March 19, 2024, scheduled meeting due to Legislative Spring Break. The Commission also discussed the Missouri State Assessors' Association invitation for January 17, 2024, and asked the Managers to attend as well to answer any questions that may be presented during the meeting.

**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 and schedules for the Senior Hearing Officers for the upcoming weeks.

**Informational Meeting, No Vote Taken:**

**Topic:** Local Assistance 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 Update

**Motion(s)/Comments:** JLS presented the Original Assessment Section Update and discussed the progress for the 2024 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DH 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	21-14327	Louis Asinger and Alexis Asinger	St. Louis	\$98,000	\$83,030	15.28%	2021 and 2022
2	21-14712	Burba, Marilyn S Trustee	St. Louis	\$78,130	\$73,380	6.08%	2021 and 2022
3	21-62000 through 21-62229 and 23-62000 through 23-62237	Doe Run Resources Corporation	Iron	\$74,428,064	\$16,960,000	77.21%	2021 through 2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-10046	DBT Associates LLC	St. Louis
2	22-10053	Julie and Robert Gutherz	St. Louis
3	22-10054	Julie and Robert Gutherz	St. Louis
4	22-10055	Julie and Robert Gutherz	St. Louis
5	22-10062	Aaron Buettner	St. Louis
6	22-10355	Dennis Fanetti and Andrea Boulais	St. Louis
7	23-32576	Casso Enterprises LLC	St. Charles

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
<u>FORM 11As</u>													
1	Andrew	170,260,240	3.06%	18,055,500	0.90%	20,914,599	0.59%	6,567,381	-16.47%	80,950,609	-4.16%	296,748,329	1.09%
2	Barton	69,290,330	5.21%	19,087,720	-0.04%	66,743,365	0.59%	9,453,164	-21.84%	52,694,386	-3.89%	217,268,965	0.24%
3	Boone	2,194,451,467	6.43%	26,255,698	-1.06%	695,790,633	0.91%	181,150,563	7.47%	666,860,261	6.31%	3,764,508,622	6.99%
4	Buchanan	563,426,530	0.80%	16,053,120	3.40%	400,694,970	-0.66%	165,623,173	7.08%	272,061,856	-5.79%	1,417,859,649	0.11%
5	Cedar	98,203,290	-0.10%	12,830,851	-0.09%	28,764,510	-1.16%	10,888,014	-2.58%	58,517,721	5.31%	209,204,386	3.51%
6	Clinton	209,265,278	6.27%	18,995,518	-0.20%	26,467,536	-1.84%	5,326,890	10.86%	80,909,650	-4.18%	340,964,872	5.56%
7	Daviess	67,569,037	-0.04%	23,050,885	-0.21%	15,132,218	1.72%	4,899,439	-7.60%	43,178,576	-0.58%	153,830,155	1.29%
8	Howell	283,216,350	5.61%	11,818,220	2.73%	109,175,910	7.84%	33,864,620	-3.02%	129,884,800	-2.35%	567,959,900	4.43%
9	Johnson	395,764,540	4.75%	27,645,492	1.56%	106,038,312	10.47%	28,286,544	-6.13%	153,132,118	7.15%	710,867,006	6.64%
10	Miller	257,754,950	3.25%	10,614,200	0.76%	98,850,640	-0.06%	17,422,060	0.08%	113,673,035	4.28%	498,314,885	4.46%
11	Mississippi	61,504,340	5.09%	28,992,160	1.21%	22,980,420	0.59%	7,474,400	-7.73%	62,521,773	0.58%	183,473,093	2.88%
12	Monroe	64,056,920	10.24%	26,347,360	2.83%	13,778,810	9.02%	2,535,173	7.84%	41,541,360	-4.28%	148,259,623	5.61%
13	Montgomery	100,046,640	3.77%	21,584,010	1.30%	44,723,410	1.14%	15,582,030	0.79%	48,963,552	-3.73%	230,899,642	2.10%
14	Pettis	324,975,180	1.78%	27,817,400	0.42%	125,577,671	2.07%	58,814,229	11.04%	163,918,867	4.03%	701,103,347	3.89%
15	Phelps	382,465,870	-0.02%	8,764,930	-0.94%	144,073,260	0.44%	39,285,800	-2.57%	128,191,229	-5.00%	702,781,089	-0.11%
16	Pulaski	341,276,320	0.55%	4,658,060	0.01%	101,632,781	0.23%	9,244,940	-10.89%	107,716,439	-8.38%	564,528,540	-0.12%
17	Ray	198,667,860	10.15%	21,143,170	2.52%	35,668,140	0.58%	12,319,248	-4.87%	88,475,755	-4.61%	356,274,173	5.23%
18	Ripley	65,560,020	2.03%	5,893,020	-0.75%	20,715,270	8.07%	1,530,205	-5.09%	27,181,917	-5.44%	120,880,432	2.66%
19	St. Louis	21,498,969,090	16.83%	6,746,630	11.54%	7,604,932,990	11.22%	1,472,806,060	0.22%	3,621,209,179	6.87%	34,204,663,949	14.06%
20	Stone	483,727,050	1.29%	5,911,430	1.74%	121,877,100	-0.85%	43,950,308	3.82%	179,254,720	4.22%	834,720,608	4.54%
21	Sullivan	23,360,201	-1.05%	17,466,221	-0.14%	13,064,470	0.73%	17,095,600	5.23%	30,318,674	-0.81%	101,305,166	0.61%

Exhibit D. Form 11As 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
<b>FORM 11As AMENDED</b>													
1	Carroll	44,891,020	-0.10%	26,398,940	0.05%	17,911,000	-18.55%	3,946,690	-48.45%	34,635,820	-18.22%	127,783,470	-9.95%
2	Christian	1,171,865,800	7.50%	9,491,080	-0.55%	234,343,425	7.70%	33,258,440	3.09%	327,818,771	6.93%	1,776,777,516	11.00%
3	Cole	816,911,810	2.17%	7,212,780	-0.10%	386,901,030	1.15%	95,082,721	5.15%	285,989,003	-3.33%	1,592,097,344	2.55%
4	Harrison	40,853,840	-0.75%	22,274,510	0.18%	24,150,070	-7.13%	7,172,075	-13.48%	40,920,202	3.90%	135,370,697	-0.29%
5	Jackson	10,632,018,441	32.61%	21,587,396	53.08%	4,236,514,328	20.62%	689,866,130	0.07%	2,013,249,362	-7.63%	17,593,235,657	23.67%
6	Platte	2,045,238,257	11.02%	11,480,295	-5.24%	839,037,566	1.28%	185,437,550	3.02%	445,336,895	3.18%	3,526,530,563	8.73%
7	St. Louis City	2,751,819,470	8.89%	3,490	0.58%	1,507,799,300	1.04%	684,309,090	3.15%	635,028,584	6.51%	5,578,959,934	7.24%