

# 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:** 01/23/2024

**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  
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 Section 610.021(3) and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:08 p.m. VC made a motion to reopen the meeting at 3:19 p.m. DM seconded the motion. The meeting reopened at 3:19 p.m.
- VC made a motion to adjourn the meeting at 3:19 p.m. The motion was seconded by DM. The meeting adjourned at 3:19 p.m.

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Gary Romine, Chairman

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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 23, 2024

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=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 22, 2024, at 1:05 p.m. on the doors of the building by Larry Jones and at 1:34 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 23, 2024

1:30 p.m.

**I. Consumer Price Index (CPI) Certification**

**II. Original Assessment Appeals**

A. 23-001 Southwest Airlines Company

B. 23-002 United Airlines, Inc.

**III. Original Assessment Certification**

A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Airlines dated 01-23-2024

**IV. Memorandums of Understanding**

A. Caldwell County – Budget

B. Cole County – Residential / Discussion

**V. Application for Review**

A. 21-110465 through 21-110468, Lion Petroleum et al. v. St. Louis County

**VI. Stipulations**

A. Exhibit A., 1 – 6

**VII. Dismissals**

A. Exhibit B., 1 – 18

**VIII. Administration**

A. STC Calendar Update

B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated January 9, 2024, and January 12, 2024, and Closed Meeting Minutes dated January 9, 2024, and January 9, 2024)

C. Section Update

D. MOScout Renewal Request

E. 2023 Annual Report

F. 2023 Annual Report Certifications to DESE and DOR

G. 2023 Annual Report Distribution List

**IX. Legal**

A. Section Update

**X. Local Assistance**

A. Section Update

B. Reynolds County - Discussion

**XI. Original Assessment**

A. Section Update

**XII. Property Tax/Legislative Items**

**XIII. Commission Comments**

- XIV. Closed Session**
  - A. Legal – Section 610.021(1)
- XV. Open Session**
- XVI. 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:** Consumer Price Index (CPI) Certification

**Motion(s)/Comments:** SJ presented the available Consumer Price Index (CPI) of 3.4% to be certified per Section 137.073.4(1), RSMo, on February 1, 2024. VC made a motion to approve the CPI of 3.4%. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:

**Topic:** Original Assessment Appeal 23-001 – Southwest Airlines Company Stipulation

**Motion(s)/Comments:** ASW presented the signed stipulation for appeal 23-001, Southwest Airlines Company. VC made a motion to approve the signed stipulation for appeal 23-001, Southwest Airlines Company. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:

**Topic:** Original Assessment Appeal 23-002 – United Airlines, Inc. Stipulation

**Motion(s)/Comments:** ASW presented the signed stipulation for appeal 23-002, United Airlines, Inc. VC made a motion to approve the signed stipulation for appeal 23-002, United Airlines, Inc. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
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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 Airlines dated 01-23-2024

**Motion(s)/Comments:** SJ presented the 2023 Amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment 1 dated January 23, 2024. VC made a motion to approve the 2023 Amended Certification of Commercial Aircraft Owned by Airlines. 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:** Memorandum of Understanding – Caldwell County, Budget

**Motion(s)/Comments:** LJ presented a Budget Memorandum of Understanding (MOU) for Caldwell County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue fund to the assessment fund for 2024 in the amount of \$25,000, but depositing instead \$31,000 in said fund. The three year average will be computed for the 2024 budget year and every year succeeding as if the entire \$56,000 had actually been deposited in the assessment fund for 2024. VC made a motion to approve the Caldwell County Budget MOU. 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:** Memorandum of Understanding – Cole County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Cole County based on their 2021-2022 residential sales study of 83.09%. The MOU provided steps to be completed by the Assessor for their 2023 and 2025 assessment rolls to make progress towards arriving at market value. LJ additionally presented an Addendum submitted by the Cole County Assessor, Chris Estes, that described the issues encountered since he took office and that he has not received assistance from the STC. LJ stated the issues raised by Mr. Estes are not in the jurisdiction of the STC. The Commission instructed LJ to respond to Mr. Estes’s addendum providing the stated issues are not in the jurisdiction of the STC. VC made a motion to approve the MOU for Cole County based on their 2021-2022 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:

**Topic:** Application for Review – 21-110465 through 21-110468, Lion Petroleum et al. v. St. Louis County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeals 21-110465 through 21-110468, Lion Petroleum et al. v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeals 21-110465 through 21-110468, Lion Petroleum et al. v. St. Louis County. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
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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>
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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>
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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 January 9, 2024, and January 12, 2024, and Closed Meeting Minutes dated January 8, 2024, and January 12, 2024. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated January 9, 2024, and January 12, 2024, and Closed Meeting Minutes dated January 9, 2024, and January 12, 2024. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:



**Topic:** MOScout Renewal Request

**Motion(s)/Comments:** SJ presented the MOScout publication renewal in the amount of \$1,155.00. VC made a motion to approve the renewal of the MOScout publication at a cost of \$1,155.00. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:

**Topic:** 2023 Annual Report

**Motion(s)/Comments:** SJ presented the Seventy-Eighth Annual Report for year ending December 31, 2023. VC made a motion to approve the Seventy-Eighth Annual Report with the stated edits to Chapters 4 and 10. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:

**Topic:** 2023 Annual Report Certifications to DESE and DOR

**Motion(s)/Comments:** SJ presented the Seventy-Eighth Annual Report Certifications for the Department of Elementary and Secondary Education (DESE) and the Department of Revenue (DOR). VC made a motion to approve the Certifications for DESE and DOR. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:

**Topic:** Reynolds County – Discussion

**Motion(s)/Comments:** LJ presented a recommendation to withhold Reynolds County assessment maintenance funds for FY-2024 in the amount of \$35,861.10. The Reynolds County 2021 residential sales study had a median of 68.30% and Mr. Rick Parker refused to discuss or sign the drafted Memorandum of Understanding and further stated he would not be increasing the residential subclass for 2023. VC made a motion to withhold the Reynolds County assessment maintenance funds for FY-2024 in the amount of \$35,861.10. DM seconded the motion.

**Vote/Action Taken:**

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

Specific directions for the interim period:

**Topic:** Original Assessment Update

**Motion(s)/Comments:** SJ presented the Original Assessment update on behalf of Jeffrey Smith, Original Assessment Manager. VC made a motion to accept the update as written for Original Assessment. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
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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. SJ informed the Commission the next Missouri State Assessors' Association Meeting is scheduled for February 20, 2024, at 11:00 a.m. The Commission also decided to schedule a Commission Meeting for February 20, 2024, at 1:30 p.m.

**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:** 2023 Annual Report Distribution List

**Motion(s)/Comments:** SJ presented the 2023 Annual Report Distribution List. The Commission had no changes to the list.

**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:** 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	22-10415	Patricia Kopolow Smith	St. Louis	\$125,650	\$117,310	6.64%	2022
2	22-32002	Briarcliff Village LLC	Clay	\$3,133,860	\$3,043,424	2.89%	2022
3	22-32003	Briarcliff Village LLC	Clay	\$324,350	\$324,352	0.00%	2022
4	22-32004	Briarcliff Village LLC	Clay	\$700,670	\$700,672	0.00%	2022
5	22-32005	Briarcliff Village LLC	Clay	\$1,035,170	\$1,034,848	0.03%	2022
6	22-32006	Briarcliff Village LLC	Clay	\$272,700	\$272,700	0.00%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-32161	Wagner Industries	Clay
2	22-32518	DD Land Development	St. Charles
3	22-32519	DD Land Development	St. Charles
4	22-32520	DD Land Development	St. Charles
5	22-32521	DD Land Development	St. Charles
6	22-32522	DD Land Development	St. Charles
7	22-32523	DD Land Development	St. Charles
8	22-32524	DD Land Development	St. Charles
9	22-32525	DD Land Development	St. Charles
10	22-32526	DD Land Development	St. Charles
11	22-32528	DD Land Development	St. Charles
12	22-79063	Falcon Hospitality Group LLC	Platte
13	23-11389	Bridget McAndrew	St. Louis
14	23-30162	Todd Neil Holden	Jackson
15	23-30212	Iris Vorhies	Jackson
16	23-30283	John Kramer	Jackson
17	23-30406	Stashia Morris	Jackson
18	23-89656	Kanakuk Ministries	Taney