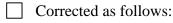
STATE TAX COMMISSION OF MISSOURI **MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES**

Approved 01/09/2024 Page 1 of 1 **Minutekeeper's Initials** si

Date: 12/1	2/2023	Time: 1:30 p.m.	Place:	421 East Dunklin Street DOLIR Training Room 1 South Webex Conference Call			
Recess/Reconvene Notes:							
► Membe	ers Present:		Staff/O	thers Present:			
\boxtimes	Gary Romine (G	R), Chairman		n (DH), Legislative/Policy Analyst (SJ), Administrative Secretary			
\boxtimes	Victor Callahan	(VC), Commissioner	L. Jones	(LJ), Appraisal and Assessment anager, Local Assistance			
\square	Debbi McGinnis	(DM), Commissioner	J. Smith M	(JLS), Appraisal and Assessment anager, Original Assessment ermann (ASW), Chief Counsel			
► Review	Minutes from P	revious Meeting					

Approved \boxtimes



- 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 1:30 p.m. VC made a motion to reopen the meeting at 2:02 p.m. DM seconded the motion. The meeting reopened at 2:02 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 2:25 p.m. VC made a motion to reopen the meeting at 3:41 p.m. DM seconded the motion. The meeting reopened at 3:42 p.m.
- VC made a motion to adjourn the meeting at 3:42 p.m. The motion was seconded by DM. The meeting adjourned at 3:42 p.m.

Konine

Gary Romine, **C**hairmán

aministrative 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, DECEMBER 12, 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 <u>24654701159@stateofmo.webex.com</u> 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,,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 December 11, 2023, at 12:23 p.m. on the doors of the building by Stacey Jacobs and at 12:22 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, December 12, 2023

1:30 p.m.

I. Original Assessment Certifications

- A. Attachment 1 2023 Amended Certification of Commercial Aircraft Owned by Others dated 12-12-2023
- **II.** Stipulations A. Exhibit A., 1 – 58
- III. Form 11 Amended A. Exhibit B., 1
- **IV.** Form 11As A. Exhibit C., 1 – 8
- V. Form 11As Amended A. Exhibit D., 1-2

VI. Administration

- A. STC Calendar Update
- B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated November 28, 2023, and Closed Meeting Minutes dated November 28, 2023)
- C. Section Update
- D. IAAO 2024 Membership Renewal Request
- E. MSAA March 2024 Course Attendance Request

VII. Legal

A. Section Update

VIII. Local Assistance

- A. Section Update
- B. USPAP Update Request

IX. Original Assessment

- A. Section Update
- B. 2024 Publications and Subscriptions Request

X. Property Tax/Legislative Items

XI. Commission Comment

XII. Closed Session

- A. Legal Section 610.021(1)
- B. 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.

Agenda - Vote Taken

Topic: Original Assessment Certification – Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 12-12-2023

<u>Motion(s)/Comments</u>: JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 1 dated December 12, 2023. VC made a motion to approve the Amended Certification of Commercial Aircraft Owned by Others. DM seconded the motion.

	<u>Action Taken</u> : Romine, Chairman	Victor Callahan, Co	ommissioner Deb	bi McGinnis, Commissioner
<u>Uar</u> y	Komme, Chairman			or wicomins, commissioner
\boxtimes	Yea	🛛 Yea		Yea
	Nay	Nay		Nay
	Abstain	Abstain		Abstain
	Continue Discussion Date:	n/Vote until meeting a Time:	at: 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:					
Gary	Romine, Chairman	Victo	r Callahan, Co	ommissioner	Debbi	McGinnis, Commissioner
	Yea	\boxtimes	Yea		\boxtimes	Yea
	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	Continue Discussion	n/Vote	until meeting a	nt:		
	Date:	Time	-	Place:		
Snooi	fig directions for the	in to mino	nomiade			

Specific directions for the interim period:

Topic: Form 11 Amended

<u>Motion(s)/Comments</u>: 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, Co	mmissioner	Debbi	McGinnis, Commissioner
	Yea	\boxtimes	Yea		\boxtimes	Yea
	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	Continue Discussion	ı/Vote u	intil meeting a	t:		
	Date:	Time:		Place:		

Specific directions for the interim period:

Topic: Form 11As

<u>Motion(s)/Comments</u>: 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:						
Gary Romine, Chairman	Victor Callahan, Commissioner	· Debbi McGinnis, Commissioner				
Yea	🖂 Yea	🖂 Yea				
Nay	Nay	Nay Nay				
Abstain	Abstain	Abstain				
Continue Discussion/Vote until meeting at:						
Date:	Time: Place:					
Specific directions for the interim period:						

Topic: Form 11As Amended

<u>Motion(s)/Comments</u>: 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:

Gary	Romine, Chairman	Victor Callahan, Co	mmissioner Debbi	McGinnis, Commissioner			
	Yea	🛛 Yea	\square	Yea			
	Nay	Nay		Nay			
	Abstain	Abstain		Abstain			
	Continue Discussion/Vote until meeting at:						
	Date:	Time:	Place:				
Speci	Specific directions for the interim period:						

Topic: Approval of Minutes

Specific directions for the interim period:

<u>Motion(s)/Comments</u>: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated November 28, 2023, and Closed Meeting Minutes dated November 28, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated November 28, 2023, and Closed Meeting Minutes dated November 28, 2023. DM seconded the motion.

Vote/Action Taken:

Gary	Romine, Chairman	Victor	r Callahan, Co	mmissioner	Debbi	McGinnis, Commissioner
	Yea	\boxtimes	Yea		\boxtimes	Yea
	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	Continue Discussion	n/Vote ı	intil meeting a	.t:		
	Date:	Time:		Place:		

Topic: IAAO 2024 Membership Renewal Request

<u>Motion(s)/Comments</u>: SJ presented a request to renew IAAO Memberships for the 2024 calendar year for Larry Jones, Appraisal and Assessment Manager for Local Assistance and Amy S. Westermann, Chief Counsel at a total cost of \$480.00. VC made a motion to approve the 2024 IAAO Membership renewals for LJ and ASW at a total cost of \$480.00. DM seconded the motion.

	<u>Action Taken</u> : Romine, Chairman Yea Nay Abstain	Victor Callahan, Co Yea Nay Abstain	ommissioner I	Debbi McGinnis, Commissioner Yea Nay Abstain			
	Continue Discussion Date:	n/Vote until meeting : Time:	at: Place:				
Speci	Specific directions for the interim period:						

Topic: MSAA March 2024 Couse Attendance Request

<u>Motion(s)/Comments</u>: SJ presented a request for Alexis Crump, Clayton "Andy" Terry, and Debbi McGinnis to attend the Missouri State Assessors' Association (MSAA) March 2024 school at Lake Ozark, MO, March 11-15, 2024. GR would attend one day in observance only. Ms. Crump and Mr. Terry were recommended to attend Basic Appraisal Procedures. DM requested to attend the Real Estate Workshops. The estimated cost for registration and travel for Ms. Crump, Mr. Terry, and DM is \$4,383.53. VC made a motion to approve the attendance for Alexis Crump, Andy Terry, and DM to the March 11-15, 2024, MSAA School at an estimated cost of \$4,383.53. DM seconded the motion.

	<u>Action Taken</u> : Romine, Chairman	Victor Callahan, C	ommissioner D	ebbi McGinnis, Commissioner
\boxtimes	Yea	Yea Ý		🛛 Yea
	Nay	🗌 Nay		Nay
	Abstain	Abstain		Abstain
	Continue Discussion	n/Vote until meeting		
	Date:	Time:	Place:	

Specific directions for the interim period:

Topic: USPAP Update Request

<u>Motion(s)/Comments</u>: LJ presented a request for 12 STC team members (11 appraisers and the Chief Counsel) to attend the USPAP Update Course. This is a requirement for the certified appraisers to attend a 7-hour USPAP Update Course. The cost is \$195.00/student, total cost of \$2,340.00. LJ also requested that water be provided for the class. VC made a motion to approve the USPAP course for the requested 12 STC team members at a cost of \$2,340.00 and for the STC to provide water for the class. DM seconded the motion.

Vote/	Action Taken:						
Gary	Romine, Chairman	Victor	· Callahan, Commissioner	Debbi	McGinnis, Commissioner		
	Yea	\boxtimes	Yea	\boxtimes	Yea		
	Nay		Nay		Nay		
	Abstain		Abstain		Abstain		
	Continue Discussion/Vote until meeting at:						
	Date:	Time:	Place:				
Speci	Specific directions for the interim period:						

Topic: 2024 Publications and Subscriptions Request

<u>Motion(s)/Comments</u>: JLS presented a request regarding the 2024 calendar year publications and subscriptions at an estimated cost of \$1,549.00. VC made a motion to approve the 2024 publications and subscriptions at an estimated cost of \$1,549.00. DM seconded the motion.

Vote/	Action Taken:								
Gary	Romine, Chairman	Victor (Callahan, Commissioner	Debbi McGinnis, Commissioner					
	Yea		Yea	\boxtimes	Yea				
	Nay		Nay		Nay				
	Abstain		Abstain		Abstain				
	Continue Discussion	n/Vote un	til meeting at:						
			~ D 1						

	Discussion, voic until meet	ing att
Date:	Time:	Place
Specific direction	ns for the interim period:	

Agenda

 Page
 1
 of
 1

 Meeting Date:
 12/12/23

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

<u>Motion(s)/Comments</u>: SJ presented the Administration Section Update and discussed the section progress and projects.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

<u>Motion(s)/Comments:</u> 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

<u>Motion(s)/Comments</u>: 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

<u>Motion(s)/Comments</u>: JLS presented the Original Assessment Section Update and discussed the preparation for the 2024 cycle. JLS also provided the 2024 Original Assessment training dates, February 7, 8, 14, 15, 20, and 22.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DH presented the legislative update.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

	Appeal	Name		Current Assd	Stipulated Assd		Tax
#	Number		County	Value	Value	Diff	Years
1	22-10453	Mike and Jody Jenkins	St. Louis	\$30,990	\$30,410	1.87%	2022
2	22-30071	Barbara Ann Smith	Jackson	\$163,970	\$142,500	13.09%	2022
3	22-79007	National Golf Club of KC LLC	Platte	\$1,140	\$479	57.98%	2022
4	22-79008	River Park Golf LLC	Platte	\$27,550	\$11,571	58.00%	2022
5	22-79009	National Golf Club of KC LLC	Platte	\$5,928	\$2,490	58.00%	2022
6	22-79010	River Park Golf LLC	Platte	\$950	\$399	58.00%	2022
7	22-79011	River Park Golf LLC	Platte	\$190	\$190	0.00%	2022
8	22-79012	National Golf Club of KC LLC	Platte	\$190	\$190	0.00%	2022
9	22-79013	National Golf Club of KC LLC	Platte	\$190	\$190	0.00%	2022
10	22-79014	River Park Golf LLC	Platte	\$190	\$190	0.00%	2022
11	22-79015	National Golf Club of KC LLC	Platte	\$18,810	\$7,900	58.00%	2022
12	22-79016	National Residential Development Co LLC	Platte	\$950	\$399	58.00%	2022
13	22-79017	National Golf Club of KC LLC	Platte	\$40,584	\$17,045	58.00%	2022
14	22-79018	National Golf Club of KC LLC	Platte	\$264,000	\$110,880	58.00%	2022
15	22-79019	National Golf Club of KC LLC	Platte	\$684	\$287	58.04%	2022
16	22-79020	The Clubs at the National LLC	Platte	\$8,360	\$3,511	58.00%	2022
17	22-79021	National Golf Club of KC LLC	Platte	\$19	\$19	0.00%	2022
18	22-79022	River Park Golf LLC	Platte	\$19	\$19	0.00%	2022
19	22-79023	National Golf Club of KC LLC	Platte	\$285	\$120	57.89%	2022
20	22-79024	River Park Golf LLC	Platte	\$858,880	\$360,730	58.00%	2022
21	22-79025	River Park Golf LLC	Platte	\$7,220	\$3,032	58.01%	2022
22	22-79026	National CC LLC	Platte	\$19	\$19	0.00%	2022
23	22-79027	River Park Golf LLC	Platte	\$141	\$141	0.00%	2022
24	22-79028	River Park Golf LLC	Platte	\$19	\$19	0.00%	2022
25	22-79029	River Park Golf LLC	Platte	\$23,750	\$9,975	58.00%	2022
26	22-79030	National Residential Dev Co LLC	Platte	\$5,882	\$2,471	57.99%	2022
27	22-79031	National Residential Dev Co LLC	Platte	\$19	\$19	0.00%	2022
28	22-79032	National Residential Dev Co LLC	Platte	\$19	\$19	0.00%	2022
29	22-79033	River Park Golf LLC	Platte	\$65,360	\$27,451	58.00%	2022
30	22-79034	River Park Golf LLC	Platte	\$19	\$19	0.00%	2022
31	22-79035	River Park Golf LLC	Platte	\$19	\$19	0.00%	2022
32	22-79036	J3 Pandi LLC	Platte	\$19	\$19	0.00%	2022
33	22-79037	The Clubs at the National LLC	Platte	\$19	\$19	0.00%	2022
34	22-79038	National Golf Club of KC LLC	Platte	\$19	\$19	0.00%	2022
35	22-79039	National Golf Club of KC LLC	Platte	\$6,650	\$2,793	58.00%	2022
36	22-79040	National Golf Club of KC LLC	Platte	\$1,330	\$559	57.97%	2022
37	22-79041	National Property Owners Association Inc	Platte	\$8,626	\$3,623	58.00%	2022
38	22-79042	National Golf Club of KC LLC	Platte	\$342	\$144	57.89%	2022

39	22-79043	River Park Golf LLC	Platte	\$95	\$95	0.00%	2022
				\$1,894,194	\$800,805		
40	22-79044	National Golf Club of KC LLC	Platte			57.72%	2022
41	22-79045	River Park Golf LLC	Platte	\$20,995	\$8,818	58.00%	2022
42	22-79046	National Golf Club of KC LLC	Platte	\$19	\$19	0.00%	2022
43	22-79047	River Park Golf LLC	Platte	\$6,118	\$2,554	58.25%	2022
44	22-79048	River Park Golf LLC	Platte	\$26,980	\$11,332	58.00%	2022
45	22-79049	National Golf Club of KC LLC	Platte	\$6,601	\$2,772	58.01%	2022
46	22-79050	River Park Golf LLC	Platte	\$7,486	\$3,144	58.00%	2022
47	22-79051	The Clubs at the National LLC	Platte	\$2,052	\$862	57.99%	2022
48	22-79052	National Golf Club of KC LLC	Platte	\$190	\$190	0.00%	2022
49	22-79053	National Golf Club of KC LLC	Platte	\$19	\$19	0.00%	2022
50	22-79054	National Golf Club of KC LLC	Platte	\$30,210	\$12,688	58.00%	2022
51	22-79055	National Golf Club of KC LLC	Platte	\$24,700	\$10,374	58.00%	2022
52	22-79056	National Golf Club of KC LLC	Platte	\$1,053	\$442	58.02%	2022
53	22-79057	National Golf Club of KC LLC	Platte	\$9,120	\$3,830	58.00%	2022
54	22-79058	National Golf Club of KC LLC	Platte	\$174,368	\$67,816	61.11%	2022
55	22-79059	National Golf Club of KC LLC	Platte	\$1,900	\$798	58.00%	2022
56	22-79060	River Park Golf LLC	Platte	\$15,960	\$6,703	58.00%	2022
57	22-79061	National Golf Club of KC LLC	Platte	\$836	\$351	58.01%	2022
58	22-79062	National Golf Club of KC LLC	Platte	\$24,225	\$10,175	58.00%	2022
59	23-59500	CLINTON MANOR AFFORDABLE LLC	Henry	\$400,200	\$0	100.00%	2023

Exhibit B. Form 11 Amended

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	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	Christian	1,171,848,420	7.50%	9,490,670	-0.55%	234,457,985	7.76%	33,112,558	2.63%	318,172,821	3.79%	1,767,082,454	10.40%

Exhibit C. Form 11As

		Business Personal											
		Residential		Agricultural		Comme	Commercial Pro		perty Personal Prope		erty Total		d
		Total Assessed	Assessment Growth	Total Assessed Value (includes Forest	Assessment Growth	Total Assessed	Assessment Growth	Total Assessed	Assessment	Total Assessed	Assess ment	Total Assessed	Assessment
#	County	Value	(w/o NCI)	Cropland)	(w/o NCI)	Value	(w/o NCI)	Value	Growth	Value	Growth	Value	Growth
							FORM 11As						
1	Butler	315,398,980	2.62%	19,618,250	0.61%	219,335,330	18.25%	32,564,021	1.07%	127,468,541	5.00%	714,385,122	8.30%
2	Caldwell	67,221,160	3.76%	14,424,770	-1.20%	13,735,390	6.91%	4,633,360	49.13%	37,335,785	-3.06%	137,350,465	4.62%
3	Callaway	397,103,708	3.82%	25,315,129	1.87%	308,420,504	2.59%	114,577,475	7.48%	159,182,834	-5.14%	1,004,599,650	2.97%
4	Christian	1,171,865,800	7.50%	9,491,080	-0.55%	234,343,400	7.70%	33,258,440	3.09%	327,818,771	6.93%	1,776,777,491	11.00%
5	Clark	43,707,380	0.13%	18,829,040	-0.06%	14,610,400	-0.68%	2,630,370	9.70%	33,525,705	-4.97%	113,302,895	-0.32%
6	Jackson	10,632,018,441	32.61%	21,587,396	53.08%	4,236,514,328	24.12%	689,866,130	0.07%	2,013,249,362	-7.63%	17,593,235,657	23.67%
7	Lafayette	249,917,148	2.69%	22,832,024	0.03%	55,771,873	0.79%	12,071,480	-3.14%	129,228,680	-5.79%	469,821,205	1.17%
8	Lawrence	271,114,710	8.74%	24,123,110	5.40%	97,752,120	7.24%	23,382,738	-10.68%	129,327,093	6.30%	545,699,771	7.37%

Exhibit D. Form 11As Amended

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	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 1	1As AMENDED						
1	New Madrid	100,380,860	7.03%	36,582,950	0.69%	183,037,994	0.50%	42,425,490	6.31%	84,252,862	-3.65%	446,680,156	3.31%
2	Worth	9,638,160	3.15%	8,290,205	0.14%	3,067,705	-1.66%	524,440	-17.14%	13,063,955	0.00%	34,584,465	4.59%