

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
sj_____

Date: 12/14/2023

Time: 10:00 a.m.

Place: 421 East Dunklin Street
Webex Conference Call

Recess/Reconvene Notes:

▶ **Members Present:**

- Gary Romine (GR), Chairman
- Victor Callahan (VC), Commissioner
- Debbi McGinnis (DM), Commissioner

Staff/Others Present:

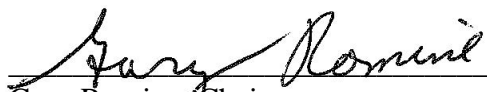
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment
Manager, Local Assistance
J. Smith (JLS), Appraisal and Assessment
Manager, Original Assessment
A. Westermann (ASW), Chief Counsel

▶ **Review Minutes from Previous Meeting**

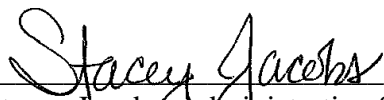
- Approved
- Corrected as follows:

▶ **Agenda**

- ▶ GR called the meeting to order at 10:00 a.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 10:03 a.m. VC made a motion to reopen the meeting at 10:37 a.m. DM seconded the motion. The meeting reopened at 10:37 a.m.
- ▶ VC made a motion to adjourn the meeting at 10:38 a.m. The motion was seconded by DM. The meeting adjourned at 10:38 a.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 10:00 A.M.
DATE: THURSDAY, DECEMBER 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=m1f124cb8929016a96ee387609ae8bcdf>

Meeting number (access code): 2634 084 5336 Meeting password: NAbTpyrg424

Join from a video system or application

Dial [26340845336@stateofmo.webex.com](tel:26340845336)

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), [26340845336##](tel:26340845336) 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 12, 2023, at 5:15 p.m. on the doors of the building by Stacey Jacobs and December 13, 2023, at 9:13 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

Thursday, December 14, 2023

10:00 a.m.

- I. Agricultural Land Productivity Values for 2025-2026**
 - A. Grades 1 through 8

- II. Applications for Review**
 - A. 19-91004 through 19-91006, Lake Sherwood Estates v. Warren County
 - B. 21-18396 through 21-18404, Robert Hellman, Jr. v. St. Louis County
 - C. 22-32550, Jeffrey Call Hardie v. St. Charles County

- III. Closed Session**
 - A. Legal – Section 610.021(1)

- IV. Open Session**

- V. 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: Agricultural Land Productivity Values for 2025-2026

Motion(s)/Comments: VC made a motion to keep the agricultural land productivity values for the 2025-2026 cycle the same as the 2023-2024 cycle. The 2025-2026 values will be Grade 1 - \$1,035, Grade 2 - \$850, Grade 3 - \$645, Grade 4 - \$405, Grade 5, \$191, Grade 6 - \$147, Grade 7 - \$73, and Grade 8 - \$30. 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
<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: Application for Review – 19-91004 through 19-91006, Lake Sherwood Estates v. Warren County

Motion(s)/Comments: VC made a motion to approve the draft Application for Review Order for appeal 19-91004 through 19-91006, Lake Sherwood Estates v. Warren County. 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
<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: Application for Review – 21-18396 through 21-18404, Robert Hellman, Jr. v. St. Louis County

Motion(s)/Comments: VC made a motion to approve the draft Application for Review Order for appeal 21-18396 through 21-18404, Robert Hellman, Jr. v. St. Louis County. 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
<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: Application for Review – 22-32550, Jeffrey Call Hardie v. St. Charles County

Motion(s)/Comments: VC made a motion to approve the draft Application for Review Order for appeal 22-32550, Jeffrey Call Hardie v. St. Charles County. 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: