

# 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:** 02/20/2024

**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  
J. Smith (JLS), Appraisal and Assessment  
Managers, 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 and Personnel matters per Section 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:20 p.m. VC made a motion to reopen the meeting at 4:14 p.m. DM seconded the motion. The meeting reopened at 4:14 p.m.
- VC made a motion to adjourn the meeting at 4:14 p.m. The motion was seconded by DM. The meeting adjourned at 4:14 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, FEBRUARY 20, 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=m390612bf4f234ebd9fac6b9f9054c33e>

Meeting number (access code): 2634 611 3033 Meeting password: 8P9UmmFqbE2

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

Dial [26346113033@stateofmo.webex.com](tel:26346113033)

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), [26346113033##](tel:26346113033) 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 February 16, 2024, at 8:05 a.m. on the doors of the building and at 8:01 a.m. on the STC website by Melina Scheperle.

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, February 20, 2024

1:30 p.m.

- I. Application for Review**
  - A. 19-20160 through 19-20162, St. Louis BOA Plaza, LLC and St. Louis Plaza, LLC v. St. Louis City
- II. Stipulations**
  - A. Exhibit A., 1 – 9
- III. Dismissals**
  - A. Exhibit B., 1 – 24
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated February 6, 2024, and Closed Meeting Minutes dated February 6, 2024)
  - C. Section Update
  - D. Assessor Education Compliance – Michael Dauphin, St. Louis City
- V. Legal**
  - A. Section Update
- VI. Local Assistance**
  - A. Section Update
- VII. Original Assessment**
  - A. Section Update
- VIII. Property Tax/Legislative Items**
- IX. Commission Comments**
- X. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
- XI. Open Session**
- XII. 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:** Application for Review – 19-20160 through 19-20162, St. Louis BOA Plaza, LLC and St. Louis Plaza, LLC v. St. Louis City

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for the appeals 19-20160 through 19-20162, St. Louis BOA Plaza, LLC and St. Louis Plaza, LLC v. St. Louis City. VC made a motion to approve the draft Application for Review Order for appeals 19-20160 through 19-20162, St. Louis BOA Plaza, LLC and St. Louis Plaza, LLC v. St. Louis City. 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:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated February 6, 2024, and Closed Meeting Minutes dated February 6, 2024. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated February 6, 2024, and Closed Meeting Minutes dated February 6, 2024. 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 Compliance – Michael Dauphin, St. Louis City

**Motion(s)/Comments:** SJ informed the Commission that Mr. Michael Dauphin, St. Louis City Assessor, has completed the 32-hours of required education. SJ further recommended the assessment maintenance funds for St. Louis City be released since Mr. Dauphin is now compliant with the education requirements. VC made a motion to release the assessment maintenance funds for St. Louis City. 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.

**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	22-33000	Springfield SW Senior Living LLC	Greene	\$16,182,700	\$15,175,500	6.22%	2022
2	23-10384	Brian P. Lafata	St. Louis	\$96,670	\$79,800	17.45%	2023-2024
3	23-20037	Briar Meads SPV XVII LLC	St. Louis City	\$5,040,000	\$4,175,200	17.16%	2023
4	23-32503	Clint and Lauren Earnest	St. Charles	\$102,600	\$96,140	6.30%	2023-2024
5	23-32505	Aleisha Vetter & Taylor Dalby	St. Charles	\$95,000	\$90,820	4.40%	2023-2024
6	23-32558	Greystone Holdings LLC	St. Charles	\$13,126	\$2,147	83.64%	2023-2024
7	23-32577	Thomas Blythe Properties LLC	St. Charles	\$504,891	\$400,000	20.77%	2023-2024
8	23-32630	Bamboo Fountain Lakes LLC	St. Charles	\$1,944,800	\$1,150,629	40.84%	2023-2024
9	23-45000	Genesis Health Club - St. Joseph	Buchanan	\$4,625,000	\$4,268,660	7.70%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10016	Johnny R Miller	St. Louis
2	23-10032	Carl and Barbara Dettleff	St. Louis
3	23-10033	Katrina Kei Reese	St. Louis
4	23-10134	Aaron David and Nancy J. Novack	St. Louis
5	23-10233	Mohammad Mushtaque	St. Louis
6	23-10240	Frederick J Bach	St. Louis
7	23-10311	Nancy C Pechloff	St. Louis
8	23-10336	Patricia B. McKinnis Revocable Trust	St. Louis
9	23-10418	John Lichtenberg	St. Louis
10	23-10623	Ellen Boone	St. Louis
11	23-10727	Carolyn Sue Foster	St. Louis
12	23-11142	James Scott Jepsen	St. Louis
13	23-11143	James Scott Jepsen	St. Louis
14	23-20091	Ryan and Elizabeth McClure	St. Louis City
15	23-30103	Richard E Villa	Jackson
16	23-30162	Todd Neil and Susanne Holden	Jackson
17	23-30185	Adrian R. Taylor	Jackson
18	23-30209	Robert Anthony McKanna	Jackson
19	23-30354	James and Angela Campbell	Jackson
20	23-31015	Jennifer Jean Haggerty	Jackson
21	23-32607	Mary Lou Kelly	St. Charles
22	23-32629	Bamboo Equity Partners	St. Charles
23	23-44500	Richard E. Cotton	Boone
24	23-62502	Dawn Parvin	Jasper