

# 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:** 04/16/2024

**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:**

P. Chari (PC), Appraisal and Assessment Specialist  
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 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 1:51 p.m. VC made a motion to reopen the meeting at 3:10 p.m. DM seconded the motion. The meeting reopened at 3:10 p.m.
- VC made a motion to adjourn the meeting at 3:10 p.m. The motion was seconded by DM. The meeting adjourned at 3:10 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, APRIL 16, 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): 2630 135 2404 Meeting password: z7bPjZHzg27

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

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

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,,26301352404##](tel:+1-650-479-3207,,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 April 15, 2024, at 12:10 p.m. on the doors of the building by Stacey Jacobs and at 12:18 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, April 16, 2024

1:30 p.m.

- I. Memorandums of Understanding**
  - A. Montgomery County – Budget
- II. 2024-2025 Assessment Maintenance Plans**
  - A. Exhibit A. 1 – 41
- III. Stipulations**
  - A. Exhibit B., 1 – 88
- IV. Dismissals**
  - A. Exhibit C., 1 – 17
- V. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated March 27, 2024, and April 9, 2024, and Closed Meeting Minutes dated March 27, 2024)
  - C. Section Update
- VI. Legal**
  - A. Section Update
- VII. Local Assistance**
  - A. Section Update
  - B. Appraisers License Renewal
- VIII. Original Assessment**
  - A. Section Update
  - B. 2024 Cost of Capital Study
- IX. Property Tax/Legislative Items**
- X. Commission Comments**
- XI. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
- XII. Open Session**
- XIII. 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:** Memorandum of Understanding – Montgomery County

**Motion(s)/Comments:** LJ presented a Budget Memorandum of Understanding (MOU) for Montgomery 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 \$46,600. The three-year average will be computed for the 2024 budget year and every year succeeding as if the entire \$46,600 had actually been deposited in the assessment fund for 2024. VC made a motion to approve the Montgomery County Budget MOU. 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:** 2024-2025 Assessment Maintenance Plans

**Motion(s)/Comments:** LJ presented the 2024-2025 Assessment Maintenance Plans that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the 2024-2025 Assessment Maintenance Plans 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:** Stipulations

**Motion(s)/Comments:** ASW presented the Stipulations that were ready for approval, which were listed on Exhibit B. of the agenda. VC made a motion to approve the Stipulations 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:** Dismissals

**Motion(s)/Comments:** ASW presented the Dismissals that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Dismissals 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:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated March 27, 2024, and April 9, 2024, and Closed Meeting Minutes dated March 27, 2024. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated March 27, 2024, and April 9, 2024, and Closed Meeting Minutes dated March 27, 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:** Appraisers License Renewal

**Motion(s)/Comments:** LJ presented a request for payment of the Certified Appraisers License Renewal for nine (9) certified appraisers (Joe Berezowski, Hilary Donaldson, Mark Fallert, Allen Hickman, Larry Jones, Gary Kern, Jeff Schmidt, Jeff Valle, and Gary Stroup) at \$300 per appraiser, for a total of \$2,700. VC made a motion to approve the Appraiser License renewals for the nine appraisers listed at a cost of \$300 per appraiser for a total of \$2,700. 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:** Personnel Item – Original Assessment

**Motion(s)/Comments:** SJ discussed the misunderstanding of the effective resignation date for Jeffrey Smith, Appraisal and Assessment Manager, Original Assessment, as effective April 17, 2024, when it is April 16, 2024. VC made a motion to accept and approve the resignation of Mr. Smith, effective April 16, 2024, at 5:00 p.m. 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:** 2024 Cost of Capital Study

**Motion(s)/Comments:** PC presented the staff Cost of Capital Study recommendations and the economic projections for the 2024 cycle to the Commission.

**Informational Meeting, No Vote Taken:**

**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. SJ discussed the IAAO Survey and asked that each Manager review the final draft before submission at the end of this week.

**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:** PC presented the Original Assessment Section Update and discussed the progress for the 2024 cycle.

**Informational Meeting, No Vote Taken:**

## Agenda

Page 2 of 2  
Meeting Date: 04/16/24

**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:**