

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: 04/30/2024

Time: 9:00 a.m.

Place: 421 East Dunklin Street
DOLIR Training Room 1 South
Webex Conference Call

Recess/Reconvene Notes:

► **Members Present:**

- Gary Romine (GAR), Chairman
- Debbi McGinnis (DM), Commissioner
- Greg Razer (GWR), 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

► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- GAR called the meeting to order at 9:22 a.m.
- DM 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 GWR. The meeting went into closed session at 10:00 a.m. GWR made a motion to reopen the meeting at 12:27 p.m. DM seconded the motion. The meeting reopened at 12:27 p.m.
- DM made a motion to adjourn the meeting at 12:28 p.m. The motion was seconded by GWR. The meeting adjourned at 12:28 p.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 9:00 A.M.
DATE: TUESDAY, APRIL 30, 2024

PLACE: OFFICE OF THE STATE TAX COMMISSION
421 East Dunklin Street
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: 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,,26301352404##](tel:+16504793207,26301352404) 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

Posted April 29, 2024, at 7:40 a.m. on the doors of the building by Stacey Jacobs and at 8:38 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

Tuesday, April 30, 2024

9:00 a.m.

- I. 2024-2025 Assessment Maintenance Plans**
 - A. Exhibit A., 1 – 20

- II. Applications for Review**
 - A. 20-32548, Classic Properties LSL 7 v. St. Charles County
 - B. 21-33011, Cinema 16 LLC v. Greene County
 - C. 21-41500, Mark Nachreiner v. Audrain County

- III. Stipulations**
 - A. Exhibit B., 1 – 46

- IV. Dismissals**
 - A. Exhibit C., 1 – 12

- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated April 16, 2024, April 19, 2024, April 26, 2024, and Closed Meeting Minutes dated April 16, 2024)
 - C. Section Update
 - D. Approval of Updated Floor Plan

- VI. Legal**
 - A. Section Update

- VII. Local Assistance**
 - A. Section Update

- VIII. Original Assessment**
 - A. Section Update

- 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. 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: 2024- 2025 Assessment Maintenance Plans

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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 – 20-32548, Classic Properties LSL 7 v. St. Charles County

Motion(s)/Comments: The Commission reviewed the draft Application for Review Order for appeal. 20-32548, Classic Properties LSL 7 v. St. Charles County. GWR made a motion to approve the draft Application for Review Order for appeal 20-32548, Classic Properties LSL 7 v. St. Charles County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 21-33011, Cinema 16 LLC v. Greene County

Motion(s)/Comments: The Commission reviewed the draft Application for Review Order for appeal. 21-33011, Cinema 16 LLC v. Greene County. GWR made a motion to approve the draft Application for Review Order for appeal 21-33011 Cinema 16 LLC v. Greene County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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 – 21-41500, Mark Nachreiner v. Audrain County

Motion(s)/Comments: The Commission reviewed the draft Application for Review Order for appeal. 21-41500, Mark Nachreiner v. Audrain County. GWR made a motion to approve the draft Application for Review Order for appeal 21-41500, Mark Nachreiner v. Audrain County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Stipulations

Motion(s)/Comments: The Commission reviewed the Stipulations that were ready for approval, which were listed on Exhibit B. of the agenda. GWR made a motion to approve the Stipulations on Exhibit B. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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<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: The Commission reviewed the Dismissals that were ready for approval, which were listed on Exhibit C. of the agenda. GWR made a motion to approve the Dismissals on Exhibit C. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
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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 April 16, 2024, April 19, 2024, and April 26, 2024, and the Closed Meeting Minutes dated April 16, 2024. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated April 16, 2024, April 19, 2024, and April 26, 2024, and Closed Meeting Minutes dated April 16, 2024. GWR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Approval of Updated Floor Plan

Motion(s)/Comments: SJ presented a copy of the updated floor plan for the new space located at 3705 Missouri Blvd. SJ explained these changes were necessary to meet the Life Safety code. The Commission discussed the floor plan. DM made a motion to approve the updated floor plan for 3705 Missouri Blvd. GWR seconded the motion. This was not on the posted agenda as the information was reviewed less than 24-hours before prior to the meeting. Approval was necessary for the project to continue moving forward.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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
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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.

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: The Commission reviewed 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. The Commission and LJ also discussed 137.110, RSMo, which states the STC shall design the necessary assessment blanks and furnish to the counties. The Commission decided to discuss this subject with the Missouri State Assessors Association (MSAA) Executive Board at their next meeting scheduled for May 7, 2024.

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:

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. 2024-2025 Assessment Maintenance Plans

#	County Name
1.	Audrain County
2.	Montgomery County
3.	Reynolds County
4.	Saline County
5.	Schuyler County
6.	Scotland County
7.	Shannon County
8.	Shelby County
9.	St. Charles County
10.	St. Clair County
11.	St. Louis County
12.	Ste. Genevieve County
13.	Stone County
14.	Sullivan County
15.	Texas County
16.	Vernon County
17.	Warren County
18.	Washington County
19.	Wayne County
20.	Webster County

Exhibit B. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	22-30073	Saeed Shakar	Jackson	\$134,400	\$64,000	52.38%	2022
2	22-30074	Saeed Shakar	Jackson	\$116,480	\$64,000	45.05%	2022
3	22-44008	Marble Hill Properties II LP	Bollinger	\$180,230	\$89,300	50.45%	2022-2023
4	23-10011	Gerald Clifton Scott	St. Louis	\$33,250	\$27,080	18.56%	2023-2024
5	23-10069	Patricia L. Dowd	St. Louis	\$139,180	\$123,410	11.33%	2023-2024
6	23-10168	Richard Ivan McReynolds	St. Louis	\$33,120	\$31,830	3.89%	2023-2024
7	23-10173	Steve Schlanger	St. Louis	\$176,700	\$158,190	10.48%	2023-2024
8	23-10227	Jay Alan Bauer	St. Louis	\$47,460	\$45,390	4.36%	2023-2024
9	23-10273	Frank R. Suher	St. Louis	\$72,470	\$66,370	8.42%	2023-2024
10	23-10403	Kangyun Wu	St. Louis	\$63,080	\$56,870	9.84%	2023-2024
11	23-10435	Charles Daniel Biondo Biondo Daniel Trustee	St. Louis	\$29,170	\$26,870	7.88%	2023-2024
12	23-10460	Theresa E. Ruzicka	St. Louis	\$140,280	\$118,390	15.60%	2023-2024
13	23-10475	John and Kathleen Kasten and Suzanne Miller Miller John Kasten and Kathleen Suzanne	St. Louis	\$38,780	\$32,030	17.41%	2023-2024
14	23-10497	Douglas K. Miller	St. Louis	\$113,050	\$105,260	6.89%	2023-2024
15	23-10505	Lyudmyla Palchak	St. Louis	\$43,800	\$34,310	21.67%	2023-2024
16	23-10524	Paul Caster	St. Louis	\$67,770	\$56,540	16.57%	2023-2024
17	23-10642	Sheila Ann Van Essen	St. Louis	\$110,160	\$77,710	29.46%	2023
18	23-10642	Sheila Ann Van Essen	St. Louis	\$77,710	\$101,650	-	2024
19	23-10645	Peter Matthew Talluto	St. Louis	\$57,150	\$23,470	58.93%	2023-2024
20	23-10713	Terry M. Oconnell	St. Louis	\$91,430	\$82,460	9.81%	2023-2024
21	23-10746	Ann Miller Miller Russell Trustee	St. Louis	\$113,730	\$90,440	20.48%	2023-2024
22	23-10774	John G. Einspanier	St. Louis	\$73,110	\$67,260	8.00%	2023-2024
23	23-110097	John Goldstein	St. Louis	\$38,840	\$31,160	19.77%	2023-2024
24	23-110128	McCarthy John Grewe	St. Louis	\$700	\$290	58.57%	2023-2024
25	23-110139	Deborah Baker	St. Louis	\$23,640	\$22,040	6.77%	2023-2024
26	23-110305	Judith Droesch	St. Louis	\$27,700	\$26,140	5.63%	2023-2024
27	23-11104	Nancy M. Watkins	St. Louis	\$67,550	\$58,460	13.46%	2023-2024
28	23-11105	Adam Gray Arseneau	St. Louis	\$17,500	\$9,140	47.77%	2023-2024
29	23-11107	Jiabin Wang	St. Louis	\$66,750	\$62,050	7.04%	2023-2024
30	23-11115	Melissa Lynn Grass	St. Louis	\$32,640	\$28,750	11.92%	2023-2024
31	23-111316	Michael J. Meehan	St. Louis	\$29,890	\$24,720	17.30%	2023-2024
32	23-11146	Matthew Wayne Nienhaus	St. Louis	\$98,530	\$85,290	13.44%	2023-2024
33	23-111945	John Goessling	St. Louis	\$103,230	\$99,140	3.96%	2023-2024
34	23-111988	Andrew B. Shanfeld	St. Louis	\$200,620	\$176,230	12.16%	2023-2024
35	23-112031	Nancy Bunker Koester	St. Louis	\$99,410	\$88,330	11.15%	2023-2024
36	23-112397	Jean Stussie	St. Louis	\$14,270	\$12,790	10.37%	2023-2024

37	23-11268	M. Hilburg	St. Louis	\$105,110	\$94,050	10.52%	2023-2024
38	23-11358	Jeffrey Mathis Demere	St. Louis	\$35,380	\$31,770	10.20%	2023-2024
39	23-12779	E Rother Rother Matthew G and Karen ETE	St. Louis	\$100,230	\$92,150	8.06%	2023-2024
40	23-14886	Donna Marie Goro	St. Louis	\$100,700	\$95,000	5.66%	2023-2024
41	23-15902	Jeffrey I Siwak	St. Louis	\$116,850	\$106,360	8.98%	2023-2024
42	23-44000	Marble Hill Properties II LP	Bollinger	\$38,480	\$34,520	10.29%	2023
43	23-44001	Marble Hill Properties II LP	Bollinger	\$70,630	\$69,035	2.26%	2023
44	23-44002	Marble Hill Properties II LP	Bollinger	\$198,970	\$116,850	41.27%	2022-2023
45	23-44503	Centralia Associates	Boone	\$166,649	\$128,250	23.04%	2023
46	23-79011	Mary H. Calvillo	Platte	\$40,818	\$34,580	15.28%	2023-2024

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	21-32176	MN Plaza Properties LLC	Clay
2	23-10392	Randy McMahan	St. Louis
3	23-10723	Robert Mayer	St. Louis
4	23-110141	Thomas A. Oberbeck	St. Louis
5	23-11090	Patty Trusty	St. Louis
6	23-112429	Patrick Lawlor	St. Louis
7	23-302085	Jacqueline Elaine Glover	Jackson
8	23-30487	Jeffrey M. Platz	Jackson
9	23-30510	Jason York	Jackson
10	23-31267	Scott B. Harris	Jackson
11	23-31302	W Gary Leeper	Jackson
12	23-32508	Brian Padgett	St. Charles