

# 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.

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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 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](mailto: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 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. 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:** 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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** 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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** 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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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
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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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** 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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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<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:** 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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
<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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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 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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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
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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:**