

# 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:** 06/25/2024

**Time:** 1:30 p.m.

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

### Recess/Reconvene Notes:

#### ► **Members Present:**

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

#### **Staff/Others Present:**

G. Allsberry (GKA), Senior Hearing Officer  
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  
S. Wankum (SW), Miscellaneous Professional

#### ► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

#### ► **Agenda**

- GAR called the meeting to order at 1:31 p.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 2:18 p.m. DM made a motion to reopen the meeting at 3:25 p.m. GWR seconded the motion. The meeting reopened at 3:25 p.m.
- DM made a motion to adjourn the meeting at 3:26 p.m. The motion was seconded by GWR. The meeting adjourned at 3:26 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, JUNE 25, 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: 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](tel:+16504793207), [26301352404##](tel: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 June 24, 2024, at 1:22 p.m. on the doors of the building by Stacey Jacobs and at 1:19 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, June 25, 2024

1:30 p.m.

### **I. Original Assessment Certifications**

- A. Attachment 1 – 2024 Certification of Centrally Assessed Railroad and Utility Companies dated 06-25-2024
- B. Attachment 2 – 2024 Amended Certification of Commercial Aircraft Owned by Others dated 06-25-2024

### **II. Stipulations**

- A. Exhibit A., 1 – 29

### **III. Dismissals**

- A. Exhibit B., 1 – 41

### **IV. Nunc Pro Tuncs**

- A. Exhibit C., 1 – 2

### **V. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated June 11, 2024,  
and Closed Meeting Minutes dated May 31, 2024, June 3, 2024, and June 11, 2024)
- C. Section Update
- D. MSAA September 2024 Course Approval Request

### **VI. Legal**

- A. Section Update

### **VII. Local Assistance**

- A. Section Update
- B. Quarterly Reimbursement (conversation)
- C. Missouri Mappers Association Request

### **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:** Original Assessment Certification – Attachment 1 – 2024 Certification of Centrally Assessed Railroad and Utility Companies dated 06-25-2024

**Motion(s)/Comments:** PC presented the 2024 Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 1 dated June 25, 2024. GWR made a motion to approve the Certification of Centrally Assessed Railroad and Utility Companies. 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:** Original Assessment Certification – Attachment 2 – 2024 Amended Certification of Commercial Aircraft Owned by Others dated 06-25-2024

**Motion(s)/Comments:** PC presented the 2024 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 2 dated June 25, 2024. GWR made a motion to approve the 2024 Amended Certification of Commercial Aircraft Owned by Others. 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 A. of the agenda. GWR made a motion to approve the Stipulations 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:** Dismissals

**Motion(s)/Comments:** The Commission reviewed the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. GWR made a motion to approve the Dismissals 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>
<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:** Nunc Pro Tunes

**Motion(s)/Comments:** The Commission reviewed the Nunc Pro Tunes that were ready for approval, which were listed on Exhibit C. of the agenda. GWR made a motion to approve the Nunc Pro Tunes 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
<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 June 11, 2024, and the Closed Meeting Minutes dated May 31, 2024, June 3, 2024, and June 11, 2024. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated June 11, 2024, and Closed Meeting Minutes dated May 31, 2024, June 3, 2024, and June 11, 2024. 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:** MSAA September 2024 Course Approval Request

**Motion(s)/Comments:** SJ presented the September 2024 Missouri State Assessors' Association (MSAA) course curriculum for IAAO Course 102: Income Approach to Valuation for approval. GWR made a motion to approve the course curriculum for IAAO Course 102: Income Approach to Valuation. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, 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:** Missouri Mappers Association Request

**Motion(s)/Comments:** LJ presented a request to attend the Missouri Mappers Association Annual Conference, August 13-16, 2024, in Camdenton, MO. The estimated cost to attend the conference is \$700.00, this includes conference registration and travel. DM made a motion to approve the attendance of LJ to the Missouri Mappers Conference, August 13-16, 2024, at an estimated cost of \$700.00. GWR seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, 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:** Personnel Item – Additional Options for Original Assessment Manager Vacancy Posting

**Motion(s)/Comments:** SJ presented additional options for posting the vacancy notice the Original Assessment Manager position on National Conference of Unit Valuation States (NCUVS) and MOCPA. SJ provided that NCUVS does not have a posting platform, but they provided the distribution list of email addresses. DM made a motion to approve the Original Assessment Manager position to be posted on MOCPA 60 days at a cost of \$425 and distributed via email utilizing the NCUVS distribution list. GWR seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, 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:** STC Calendar Update

**Motion(s)/Comments:** SJ reviewed the STC Calendar for the upcoming weeks. SJ also notified all that the dates for the MSAA Executive Board Meeting had changed from July 9, 2024, to August 8, 2024, she will update the STC Calendar with these changes.

**Informational Meeting, No Vote Taken:**

**Topic:** Administrative 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:** GKA presented the Legal Section Update and discussed 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:** Quarterly Reimbursement (conversation)

**Motion(s)/Comments:** LJ discussed a change in the review process for quarterly reimbursements. Counties that have submitted all required data and information to the STC by the deadlines will receive priority in processing quarterly reimbursements. Counties that are delinquent in submitting required data and information to the STC will be deprioritized until their data has been submitted. LJ will review these before being submitted to the Chairman for approval. The Commission agreed with this updated review process.

**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 had no updates regarding legislation; however, he discussed some information he may need from other sections for his research on projects.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	22-30005	VJR Group LLC	Jackson	\$296,000	\$224,000	24.32%	2023
2	23-111930	James Phillip Bundren Jr Lynch Bun Housing Dreams LLC	St. Louis	\$85,080	\$79,780	6.23%	2023- 2024
3	23-19263	WPP LLC	St. Louis	\$346,080	\$205,490	40.62%	2023- 2024
4	23-31711	Tugandang-EWA LLC	Jackson	\$395,648	\$256,000	35.30%	2023
5	23-31817	5411 Capital LLC	Jackson	\$264,000	\$264,000	0.00%	2023
6	23-32511	856 Waterbury Falls LLC	St. Charles	\$777,155	\$712,000	8.38%	2023- 2024
7	23-32535	Concert Whitmore LLC	St. Charles	\$1,018,057	\$733,058	27.99%	2023
8	23-32589	Wentzville Housing Ass LP	St. Charles	\$357,755	\$207,385	42.03%	2023- 2024
9	23-32594	Glazer Investments Inc	St. Charles	\$3,968,208	\$3,918,349	1.26%	2023- 2024
10	23-10059	Denise Renee Grandberry	St. Louis	\$24,700	\$19,480	21.13%	2023- 2024
11	23-10252	Yiming Gong	St. Louis	\$277,400	\$255,360	7.95%	2023- 2024
12	23-10261	Donald R Markowski	St. Louis	\$43,210	\$40,890	5.37%	2023- 2024
13	23-10293	Nathan H Skaggs	St. Louis	\$19,230	\$18,050	6.14%	2023- 2024
14	23-10301	Karen Kelly	St. Louis	\$79,760	\$75,050	5.91%	2023- 2024
15	23-10400	Thomas Berkeley	St. Louis	\$94,340	\$86,960	7.82%	2023- 2024
16	23-10507	Suzanne Jeannette Moore	St. Louis	\$148,220	\$147,060	0.78%	2023- 2024
17	23-10508	Thomas Urban Krippene	St. Louis	\$167,030	\$152,020	8.99%	2023- 2024
18	23-10585	Francis W Jutz	St. Louis	\$112,040	\$104,990	6.29%	2023- 2024
19	23-10779	Rakib Khan	St. Louis	\$28,140	\$24,680	12.30%	2023- 2024
20	23-10837	Lemmom Davis	St. Louis	\$54,590	\$51,450	5.75%	2023- 2024
21	23-110059	Keith Richard Warttig	St. Louis	\$87,250	\$79,670	8.69%	2023- 2024
22	23-110294	Joan M Carleton	St. Louis	\$23,580	\$13,910	41.01%	2023- 2024
23	23-112032	Susan Anne Gray	St. Louis	\$59,790	\$58,180	2.69%	2023- 2024
24	23-112061	William L Davidson	St. Louis	\$9,010	\$1,030	88.57%	2023- 2024
25	23-11293	Francis Miller	St. Louis	\$83,370	\$76,000	8.84%	2023- 2024
26	23-19852	Charlton Denea Hombs	St. Louis	\$254,600	\$245,100	3.73%	2023- 2024

27	23-32037	Laura Rowzee	Clay	\$41,439	\$33,250	19.76%	2023
28	23-32039	Christopher Jameson	Clay	\$16,549	\$5,130	69.00%	2023
29	23-32596	Jardosh Vinod and Madhu	St. Charles	\$43,670	\$40,850	6.46%	2023- 2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-32552	One Seed Inc	St. Charles
2	23-10423	Thomas Hudson	St. Louis
3	23-20019	CI Rest LLC	St. Louis City
4	23-20048	Adams Grove LP	St. Louis City
5	23-20049	Adams Grove LP	St. Louis City
6	23-20050	Adams Grove LP	St. Louis City
7	23-20051	Adams Grove LP	St. Louis City
8	23-20052	Adams Grove LP	St. Louis City
9	23-20053	Adams Grove LP	St. Louis City
10	23-20054	Adams Grove LP	St. Louis City
11	23-20055	Adams Grove LP	St. Louis City
12	23-20104	Akisha Monae Claek	St. Louis City
13	23-302102	Sara Elaine Hoeschele	Jackson
14	23-30611	Rodrick T Hawkins	Clay
15	23-32004	Margaret Ann Vanhamme	Clay
16	23-32024	Robin Hill Apartments LLC	Clay
17	23-32025	Robin Hill Apartments LLC	Clay
18	23-32026	Robin Hill Apartments LLC	Clay
19	23-32027	Gladstone Meadows II	Clay
20	23-32028	Gladstone Meadows I	Clay
21	23-32029	Gladstone Meadows II	Clay
22	23-32035	French Quarter Apartments LLC	Clay
23	23-32036	French Quarter Apartments LLC	Clay
24	23-32055	Emilee Elizabeth Davison	Clay
25	23-32520	Concert Whitmoor LLC	St. Charles
26	23-32521	Concert Whitmoor LLC	St. Charles
27	23-32522	Concert Whitmoor LLC	St. Charles
28	23-32523	Concert Whitmoor LLC	St. Charles
29	23-32524	Concert Whitmoor LLC	St. Charles
30	23-32525	Concert Whitmoor LLC	St. Charles
31	23-32526	Concert Whitmoor LLC	St. Charles
32	23-32527	Concert Whitmoor LLC	St. Charles
33	23-32528	Concert Whitmoor LLC	St. Charles
34	23-32529	Concert Whitmoor LLC	St. Charles
35	23-32530	Concert Whitmoor LLC	St. Charles
36	23-32531	Concert Whitmoor LLC	St. Charles
37	23-32532	Concert Whitmoor LLC	St. Charles
38	23-32533	Concert Whitmoor LLC	St. Charles
39	23-32534	Concert Whitmoor LLC	St. Charles

41	23-32574	Kevin C Laughlin	St. Charles
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Exhibit C. Nunc Pro Tuncs

#	Appeal Number	Name	County	Explanation of NPT
1	23-10742	Mary V Bulger Trustee	St. Louis	April 16, 2024, approved Stipulation of \$78,940 should be corrected to \$78,790.
2	23-31732	AHG, LLC	Jackson	June 11, 2024, approved Dismissal, but should have been listed as a Stipulation. Original Assessed Valuation \$241,920, Stipulated Assessed Valuation \$224,000, percent difference of 7.41%.