

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: 07/09/2024

Time: 1:30 p.m.

Place: 421 East Dunklin Street
DOLIR Training Room 1 South
Jefferson City, MO 65101 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 2:05 p.m. DM made a motion to reopen the meeting at 3:31 p.m. GWR seconded the motion. The meeting reopened at 3:31 p.m.
- DM made a motion to adjourn the meeting at 3:34 p.m. The motion was seconded by GWR. The meeting adjourned at 3:34 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 1:30 P.M.

DATE: TUESDAY, JULY 9, 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](https://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](tel:+16504793207), [26301352404##](tel:+16504793207) 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 July 8, 2024, at 12:51 p.m. on the doors of the building and at 12:48 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, July 9, 2024

1:30 p.m.

I. Original Assessment Certification

- A. Attachment 1 – 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 07-09-2024

II. Stipulations

- A. Exhibit A., 1 – 19

III. Dismissals

- A. Exhibit B., 1 – 8

IV. Form 11

- A. Exhibit C., 1

V. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated June 25, 2024, and Closed Meeting Minutes dated June 25, 2024)
- C. Section Update
- D. 2024 MSAA Conference Attendance Request
- E. MSAA September 2024 School Attendance Request
- F. SHO Todd Wilson CLE Request
- G. FY-2025 Assessment Maintenance Rate Approval and Discussion
- H. MOARK Invitation
- I. Retention of Previous Valuation Guides Discussion

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: Original Assessment Certification – Attachment 1 – 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 07-09-2024

Motion(s)/Comments: PC presented the 2024 Amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment 1 dated July 9, 2024. GWR made a motion to approve the 2024 Amended Certification of Commercial Aircraft Owned by Airlines. 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 – 21-15725, Chippewa Center, LLC v. St. Louis County

Motion(s)/Comments: The Commission reviewed the draft Application for Review Order for appeal 21-15725, Chippewa Center, LLC v. St. Louis County. GKA provided an amendment to the order. GWR made a motion to approve the draft Application for Review Order with amendments for appeal 21-15725, Chippewa Center LLC v. St. Louis 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 – 21-33020 through 21-33023, JDHQ Hotels, LLC, et al. v. Greene County

Motion(s)/Comments: The Commission reviewed the draft Application for Review Order for appeal 21-33020 through 21-33023, JDHQ Hotels, LLC, et al. v. Greene County. GKA provided amendments to the order. GWR made a motion to approve the draft Application for Review Order with amendments for appeal 21-33020 through 21-33023, JDHQ Hotels, LLC, et al. 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
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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 A. of the agenda. GWR made a motion to approve the Stipulations on Exhibit A. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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<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: 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:

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

Specific directions for the interim period:

Topic: Form 11

Motion(s)/Comments: SJ presented the Form 11 that was ready for approval, which was listed on Exhibit C. of the agenda. GWR made a motion to approve the Form 11 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 June 25, 2024, and the Closed Meeting Minutes dated June 25, 2024. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated June 25, 2024, and Closed Meeting Minutes dated June 25, 2024. 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: 2024 MSAA Conference Attendance Request

Motion(s)/Comments: SJ presented a list of team members recommended by each manager to attend the 2024 Missouri State Assessors' Association (MSAA) Annual Conference scheduled October 7 -10, 2024, at Chateau on the Lake Resort, Branson, MO. The estimated cost for the STC to attend the conference is \$13,450.00. GWR requested to stay Tuesday evening as well. GWR made a motion to approve the list of team members, with the additional night, to attend the 2024 MSAA Annual Conference at an estimated cost of \$13,600.00. 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: MSAA September 2024 School Attendance Request for STC

Motion(s)/Comments: SJ presented a request for Chairman Gary Romine and Commissioner Debbi McGinnis to attend the Missouri State Assessors' Association (MSAA) September 2024 school at Lake Ozark, MO, September 9-13, 2024. The estimated cost for registration and travel for GAR and DM is \$2,180.00. GWR made a motion to approve the attendance for GAR and DM to the September 9-13, 2024, MSAA School at an estimated cost of \$2,180.00. DM seconded the motion.

Vote/Action Taken:

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

Specific directions for the interim period:

Topic: SHO Todd Wilson CLE Request

Motion(s)/Comments: SJ presented a request for Senior Hearing Officer (SHO) Todd Wilson to attend the 2024 Ethics Express webinar. Attorneys are required to have 15 hours of continuing legal education (CLE) each year, three hours must be ethics and one hour must be elimination of bias. This course provides 3.1 hours of ethics and one hour of elimination of bias. The cost of this course is \$180.00, there will be no travel costs associated with the request. GWR made a motion to approve the webinar for required training CLE for SHO Wilson at a cost of \$180.00. DM seconded the motion.

Vote/Action Taken:

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

Specific directions for the interim period:

Topic: FY-2025 Assessment Maintenance Rate Approval and Discussion

Motion(s)/Comments: SJ presented the FY-2025 funding for the assessment maintenance program distribution fund was appropriated at \$3.30 per parcel at the 2023 certified parcel count. SJ also discussed a reminder process for counties that are delinquent in submitting their quarterly reimbursements. After the three reminders, if the county has not submitted their quarterly reimbursement with all required documentation by the necessary deadline for fiscal year 2025 processing the funds will lapse. The Commission agreed with this system. GWR made a motion to approve the FY-2025 funding at \$3.30 per parcel at the 2023 certified parcel county. DM seconded the motion.

Vote/Action Taken:

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

Specific directions for the interim period:

Topic: Legal – Jackson County Board of Equalization Order

Motion(s)/Comments: GKA presented a draft order for the Jackson County Board of Equalization (BOE) to remain open until August 15, 2024. The Commission discussed the draft order. DM made a motion to approve the Jackson County Board of Equalization Order to remain open until August 15, 2024, with amendments and to email the order to the Jackson County Legislature, Executive, Board of Equalization, County Clerk, and CC the Assessment Department as well as send certified mail to all except the Assessment Department. GWR seconded the motion.

Vote/Action Taken:

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

Specific directions for the interim period:

Topic: Personnel Item – Legal

Motion(s)/Comments: SJ presented the resignation letter submitted by Ben Slawson, Senior Hearing Officer, effective July 17, 2024. DM made a motion to accept and approve the resignation of Mr. Slawson, effective July 17, 2024. GWR seconded the motion.

Vote/Action Taken:

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

Specific directions for the interim period:

Topic: Personnel Item – Request to Post Hearing Officer Position Vacancy Notice

Motion(s)/Comments: SJ presented a draft job opportunity notice for the Hearing Officer vacancies. These vacancies will remain open until filled. DM made a motion to approve the posting of the Hearing Officer at an annual salary of \$65,000 to \$72,000, effective July 10, 2024, on the STC website, MOCareers, MOBar, distribution to the SHRMC distribution list, to all STC team members, county assessors, county clerks, and county collectors. GWR seconded the motion.

Vote/Action Taken:

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

Specific directions for the interim period:

Topic: Personnel Item – Salary Increases

Motion(s)/Comments: The Commission reviewed salaries for agency personnel and approved the following increases effective July 16, 2024: Stacey Jacobs, Administrative Secretary, \$92,000; Larry Jones, Appraisal and Assessment Manager for Local Assistance, \$100,000; Gary Kern, Appraisal and Assessment Supervisor, \$72,950; and Todd Wilson, Senior Hearing Officer, \$72,124. DM made a motion to approve the above listed salaries for the listed team members, effective July 16, 2024. 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.

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: MOARK Invitation

Motion(s)/Comments: SJ notified the Commission that Steve Smith, Evergy, invited the Commissioners and team members to attend the round table meeting scheduled for Tuesday, October 8, 2024, at 11:00 a.m. – 12:00 p.m. The Commission accepted the invitation and instructed SJ to respond accordingly.

Informational Meeting, No Vote Taken:

Topic: Retention of Previous Valuation Guides Discussion

Motion(s)/Comments: SJ discussed the apparent destruction of aircraft valuation guides for previous tax years and the cost to replace the guides for retention purposes. SW provided the reason why historic guides are practical for assessment of older aircraft. The Commission discussed the potential purchase of guides for previous years and decided to not replace them unless a need arises. SJ provided that she will begin working on an agency-wide retention project so records are not destroyed before they are supposed to be destroyed.

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: 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.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-15966	AREC 21 LLC	St. Louis	\$2,477,900	\$1,631,040	34.18%	2021-2022
2	22-30006	F Real Foods LLC	Jackson	\$371,213	\$302,854	18.42%	2022
3	23-10321	William Wayne Marsden Marsden Family Revocable Trust	St. Louis	\$104,500	\$83,790	19.82%	2023-2024
4	23-10566	Eric Arenz	St. Louis	\$44,330	\$40,530	8.57%	2023-2024
5	23-10682	Barry Eugene Jones Jones Barry E Tr	St. Louis	\$48,750	\$45,240	7.20%	2023-2024
6	23-110071	Timothy Niere	St. Louis	\$31,350	\$26,680	14.90%	2023-2024
7	23-111298	Nicolas Chambers	St. Louis	\$120,780	\$116,510	3.54%	2023-2024
8	23-11200	Shadawn June Adams	St. Louis	\$46,550	\$40,850	12.24%	2023-2024
9	23-11336	Kelsey Laitinen Richter	St. Louis	\$81,070	\$76,000	6.25%	2023-2024
10	23-20035	100 Broadway Investors LLC	St. Louis City	\$5,765,700	\$4,304,700	25.34%	2023
11	23-20036	Hertz 10 South Broadway LLC	St. Louis City	\$5,415,100	\$4,746,400	12.35%	2023
12	23-20038	PR3 BP Assoc LLC CO Bianco Properties	St. Louis City	\$1,492,990	\$1,329,050	10.98%	2023
13	23-20039	4615 Lindell Corp	St. Louis City	\$1,565,570	\$1,209,350	22.75%	2023
14	23-20041	Midal Restaurant JV LLC CO Midas Hosp	St. Louis City	\$2,486,800	\$2,183,700	12.19%	2023
15	23-20043	Drury Development Corporation	St. Louis City	\$2,044,800	\$1,900,000	7.08%	2023
16	23-20044	Druco Inc	St. Louis City	\$25,900	\$25,900	0.00%	2023
17	23-20107	Watina LLC	St. Louis City	\$207,900	\$128,000	38.43%	2023-2024
18	23-32000	Thomas Michael Mangiaracina	Clay	\$25,180	\$21,050	16.40%	2023
19	23-32535	Concert Whitmore LLC	St. Charles	\$1,008,452	\$733,058	27.31%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-20033	Drury Development Corp	St. Louis City
2	23-20034	Drury Development Corp	St. Louis City
3	23-20040	Midas Cortex LLC CO Midas Hospitality	St. Louis City
4	23-20042	Moops LLC	St. Louis City
5	23-20046	14 Oaks Assoc LLC	St. Louis City
6	23-20047	14 Oaks Assoc LLC	St. Louis City
7	23-32054	NKC Hospitality LLC	Clay
8	23-32588	Streams Edge Properties LLC	St. Charles

Exhibit C. Form 11

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
1	DeKalb	59,820,060	-0.04%	14,210,800	-0.05%	93,820,410	0.28%	7,404,880	50.46%	43,268,475	-0.25%	218,524,625	1.47%

FORM 11