

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: 07/23/2024

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), Chief Counsel
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
H. Stiles (HS), Appraisal and Assessment
Manager, Original Assessment
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 2:52 p.m. DM made a motion to reopen the meeting at 4:08 p.m. GWR seconded the motion. The meeting reopened at 4:08 p.m.
- DM made a motion to adjourn the meeting at 4:09 p.m. The motion was seconded by GWR. The meeting adjourned at 4:09 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 23, 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/join?MTID=mb125f00db1f2dcc9f58bce003b5d9ea7)

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 22, 2024, at 12:47 p.m. on the doors of the building and at 12:44 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 23, 2024

1:30 p.m.

I. Original Assessment Certification

- A. Attachment 1 – 2024 Amended Certification of Commercial Aircraft Owned by Others dated 07-23-2024
- B. Attachment 2 – 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-23-2024

II. 2024-2025 Assessment Maintenance Plan

- A. Exhibit A. 1

III. Stipulations

- A. Exhibit B., 1 – 14

IV. Dismissals

- A. Exhibit C., 1 – 22

V. Form 11s

- A. Exhibit D., 1 – 17

VI. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated July 9, 2024, and July 12, 2024, and Closed Meeting Minutes dated July 9, 2024)
- C. Section Update

VII. Legal

- A. Section Update

VIII. Local Assistance

- A. Section Update
- B. MOUs Discussion
- C. MSAA Meeting Discussion

IX. Original Assessment

- A. Section Update

X. Property Tax/Legislative Items

XI. Commission Comments

XII. Closed Session

- A. Legal – Section 610.021(1)
- B. Personnel – Section 610.021(3) and (13)

XIII. Open Session

XIV. 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 Others dated 07-23-2024

Motion(s)/Comments: HS presented the 2024 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 1 dated July 23, 2024. DM made a motion to approve the 2024 Amended Certification of Commercial Aircraft Owned by Others. GAR 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 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 Centrally Assessed Railroad and Utility Companies dated 07-23-2024

Motion(s)/Comments: HS presented the 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 2 dated July 23, 2024. DM made a motion to approve the 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies. GAR 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 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 Plan

Motion(s)/Comments: LJ presented the 2024-2025 Assessment Maintenance Plan that was ready for approval, which was listed on Exhibit A. of the agenda. DM made a motion to approve the 2024-2025 Assessment Maintenance Plan on Exhibit A. GAR 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 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: GKA presented the Stipulations that were ready for approval, which were listed on Exhibit B. of the agenda. DM made a motion to approve the Dismissals on Exhibit B. GAR 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 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: GKA presented the Dismissals that were ready for approval, which were listed on Exhibit C. of the agenda. DM made a motion to approve the Dismissals on Exhibit C. GAR 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 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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for approval, which were listed on Exhibit D. of the agenda. DM made a motion to approve the Form 11s on Exhibit D. GAR 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 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:

Agenda - Vote Taken

Topic: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated July 9, 2024, and July 12, 2024, and the Closed Meeting Minutes dated July 9, 2024. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated July 9, 2024, and July 12, 2024, and Closed Meeting Minutes dated July 9, 2024. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea**
- Nay**
- Abstain**

Debbi McGinnis, Commissioner

- Yea**
- Nay**
- Abstain**

Greg Razer, Commissioner

- Yea**
- Nay**
- 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. Due to scheduling the Commission made the following changes to the Commission Meeting schedule: August 6, 2024, will be a Webex only meeting for specific time sensitive items and August 13, 2024, will be scheduled as a Commission Meeting.

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. The Commission instructed SJ to get an update from Office of Administration, Division of Purchasing regarding the status of the JD Power contract before the next scheduled Missouri State Assessors' Association (MSAA) Meeting on August 8, 2024.

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: MOUs Discussion

Motion(s)/Comments: LJ and the Commission discussed the process for MOUs that will start being presented next month. The Commission discussed the need to be more aggressive in the MOUs for counties to work towards fair market value.

Informational Meeting, No Vote Taken:

Topic: MSAA Meeting Discussion

Motion(s)/Comments: LJ discussed his intent to discuss the MOU process with the Assessors at the next MSAA Meeting scheduled for August 8, 2024. The Commission agreed with his discussion points.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Update

Motion(s)/Comments: HS 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 discussed the legislation he is researching for the next legislative session.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: DM expressed her appreciation to team members that assisted staff through the Microsoft “blue screen” issue that occurred on Friday, July 19, 2024.

Informational Meeting, No Vote Taken:

Exhibit A. 2024-2025 Assessment Maintenance Plan

#	County Name
1.	Worth

Exhibit B. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-44550	LSH 2900 Old 63 South LP	Boone	\$2,787,433	\$2,280,000	18.20%	2021
2	23-20023	Bay Elite Homes Inc	St. Louis City	\$29,770	\$23,870	19.82%	2023
3	23-20106	HDH LLC	St. Louis City	\$1,011,400	\$512,000	49.38%	2024
4	23-32511	856 Waterbury Falls LLC	St. Charles	\$777,155	\$712,000	8.38%	2023-2024
5	23-32553	Griffey Timothy A Revocable Trust	St. Charles	\$20,266	\$17,227	15.00%	2023-2024
6	23-32579	Garden Villas of Ofallon Real Estate Inc	St. Charles	\$2,730,319	\$1,867,700	31.59%	2023-2024
7	23-32580	Garden Villas of Ofallon Real Estate Inc	St. Charles	\$5,446,760	\$3,695,652	32.15%	2023-2024
8	23-32586	NHI Partnership A Missouri General Partnership	St. Charles	\$939,176	\$442,700	52.86%	2023-2024
9	23-71000	Bertrand Properties II LP	Mississippi	\$58,050	\$53,050	8.61%	2023
10	23-71001	Bertrand Properties LP	Mississippi	\$49,860	\$38,590	22.60%	2023
11	23-71002	East Prairie Associates I LP	Mississippi	\$116,520	\$87,770	24.67%	2023
12	23-10167	Richard Ivan McReynolds	St. Louis	\$102,370	\$91,490	10.63%	2023-2024
13	23-112001	Kathleen Herget	St. Louis	\$45,070	\$41,080	8.85%	2023-2024
14	23-112007	Sumithra Sankararaman	St. Louis	\$136,720	\$130,530	4.53%	2023-2024

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	23-20006	Chris and Eva Neaville	St. Louis City
2	23-20009	OM Haven Properties LLC	St. Louis City
3	23-20010	OM Haven Properties LLC	St. Louis City
4	23-20011	OM Haven Properties LLC	St. Louis City
5	23-20012	OM Haven Properties LLC	St. Louis City
6	23-20013	OM Haven Properties LLC	St. Louis City
7	23-20014	OM Haven Properties LLC	St. Louis City
8	23-20015	OM Haven Properties LLC	St. Louis City
9	23-20016	OM Haven Properties LLC	St. Louis City
10	23-20017	OM Haven Properties LLC	St. Louis City
11	23-20021	OM Haven Properties LLC	St. Louis City
12	23-20022	OM Haven Properties LLC	St. Louis City
13	23-30775	Joan Marie LaCombe	Jackson
14	23-32536	First Community Credit Union	St. Charles
15	23-32538	First Community Credit Union	St. Charles
16	23-32552	Greystone Holdings LLC	St. Charles
17	23-32581	Garden Villas of Ofallon Real Estate LLC	St. Charles
18	23-32583	Delmar Gardens of Ofallon Real Estate Inc	St. Charles
19	23-32584	Delmar Gardens of Ofallon Real Estate Inc	St. Charles
20	23-33010	Menards Inc	Greene
21	23-33011	Menards Inc	Greene
22	23-89509	Menards Inc	Taney

Exhibit D. Form 11s

#	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
FORM 11													
1	Atchison	33,518,515	0.25%	27,678,845	0.06%	89,788,757	-0.15%	5,130,067	38.77%	43,046,150	5.37%	199,162,334	2.48%
2	Audrain	145,313,070	0.56%	33,585,810	0.24%	107,744,470	6.91%	32,676,730	0.49%	82,908,622	-3.35%	402,228,702	9.47%
3	Benton	180,882,160	0.83%	17,258,770	0.29%	45,547,616	1.00%	5,200,188	-20.39%	85,679,295	-14.62%	334,568,029	-3.08%
4	Bollinger	90,997,010	-0.84%	10,516,360	-0.34%	24,452,395	-2.06%	5,362,320	33.98%	45,843,670	-5.48%	177,171,755	0.11%
5	Buchanan	567,167,000	0.17%	16,065,600	-0.41%	402,003,410	-0.20%	171,297,613	3.43%	1,420,617,618	-2.93%	1,420,617,618	0.19%
6	Christian	1,221,961,420	0.41%	9,627,960	-0.01%	237,879,370	-0.61%	32,602,597	-1.97%	319,388,218	-2.57%	1,821,459,565	2.51%
7	Dade	53,592,910	-0.12%	10,079,760	-0.12%	25,706,871	-4.59%	6,810,023	-15.47%	36,632,204	-0.19%	132,821,768	-0.80%
8	Gasconade	139,127,390	-0.01%	9,475,390	0.03%	39,730,760	-8.13%	11,956,233	14.97%	58,970,115	-1.27%	259,259,888	0.00%
9	Gentry	40,484,490	0.81%	16,906,140	0.00%	22,532,900	2.46%	3,879,910	-5.80%	31,327,261	-2.77%	115,130,701	1.50%
10	Holt	31,838,930	-0.24%	20,631,170	-0.05%	25,537,565	-3.62%	4,052,811	-25.74%	38,639,138	2.92%	120,699,614	-0.17%
11	Howard	62,483,030	-0.16%	15,043,130	-0.08%	13,292,898	-0.54%	3,496,113	8.67%	43,043,824	-2.05%	137,358,995	1.79%
12	Iron	55,869,090	-0.02%	3,675,190	-0.07%	68,239,355	-22.76%	29,814,762	12.53%	25,048,320	-4.01%	182,646,717	-8.34%
13	Mercer	20,040,901	-0.42%	17,346,157	-0.12%	7,543,905	0.46%	8,161,745	-1.04%	21,916,876	-2.24%	75,009,584	0.22%
14	New Madrid	100,982,150	-0.33%	36,669,760	-0.13%	184,207,813	0.34%	41,686,619	-1.74%	82,482,799	-2.10%	446,029,141	-0.15%
15	Oregon	56,443,693	0.57%	9,724,346	1.46%	18,028,362	5.38%	2,718,922	-6.35%	29,384,984	-3.14%	116,300,307	1.81%
16	Polk	233,448,140	0.14%	23,770,580	-0.14%	66,607,010	1.95%	17,043,280	-16.18%	94,758,610	0.98%	435,627,620	2.46%
17	Stoddard	205,079,343	0.04%	44,080,144	-0.13%	86,055,071	0.45%	73,100,830	-1.57%	133,941,500	-1.69%	542,256,888	0.33%