

# 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:** 08/06/2024

**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  
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 1:32 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 1:47 p.m. DM made a motion to reopen the meeting at 2:17 p.m. GWR seconded the motion. The meeting reopened at 2:17 p.m.
- DM made a motion to close a portion of the meeting to discuss legal matters per Section 610.021(1), RSMo. The motion was seconded by GWR. The meeting went back into closed session at 2:44 p.m. GWR made a motion to reopen the meeting at 2:50 p.m. DM seconded the motion. The meeting reopened at 2:50 p.m.
- DM made a motion to adjourn the meeting at 3:08 p.m. The motion was seconded by GWR. The meeting adjourned at 3:08 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, AUGUST 6, 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/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:+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](mailto:Stacey.Jacobs@stc.mo.gov)

Posted August 5, 2024, at 12:33 p.m. on the doors of the building and at 12:31 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, August 6, 2024

1:30 p.m.

- I. Administration**
  - A. PLDA Award for Wilson
  
- II. Original Assessment**
  - A. 2024 Tentative Centrally Assessed Private Car Companies Values
  - B. Discussion Regarding Amended CARUC Certification
  
- III. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
  
- IV. Open Session**
  
- V. 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:** PLDA Award for Wilson

**Motion(s)/Comments:** SJ presented the Professional and Leadership Development Award (PLDA) opportunity requested by Todd Wilson, that received the PLDA in July 2024. Mr. Wilson is awarded up to \$1,500.00 for a PLDA opportunity. The estimated cost for Mr. Wilson’s PLDA opportunity is \$3,973.00. The PLDA will cover \$1,500.00, unused PLDA funds from another awardee may be used to cover another versus lapsing funds. The Commission discussed the request. DM made a motion to approve the request at an estimated cost of \$3,973.00, with \$1,500 from PLDA funds and the remaining costs to be split by Mr. Wilson and the STC. GWR seconded the motion. Mr. Wilson may choose another event if he chooses.

**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 3 – 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 08-06-2024

**Motion(s)/Comments:** HS discussed potential amendments with the Commission and the impacts of these amendments. These errors were those of the agency and the Commission agreed to correct these errors. The Commission instructed HS to prepare the certification and present during the meeting since these amendments are time sensitive. HS presented the 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 3 dated August 6, 2024. DM made a motion to approve the 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies. 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:** Personnel Item – Original Assessment

**Motion(s)/Comments:** SJ submitted a request to the Commission for Rosella Schad regarding additional hours needed to complete the REC project and assist with questions for the Original Assessment section. Ms. Schad worked an additional 45 hours. DM made a motion to approve and compensate Ms. Schad for the 45 additional hours worked at \$80.00 per hour. 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:** Legal – Jackson County Assessment Order

**Motion(s)/Comments:** GKA presented a draft order for the Jackson County Assessing Officials regarding the 2023 and 2024 assessments. The Commission discussed the order. DM made a motion to approve the Jackson County Order regarding the 2023 and 2024 assessments with amendments and to email the order to the Jackson County Executive, Jackson County Board of Equalization, and the Director of Assessment and CC the Jackson County Legislature and County Counsel as well as send certified mail to all except the parties that are CC'ed. GAR seconded the motion. GWR recused himself from the vote as a Jackson County homeowner.

**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 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 STC Overview Form for Governor Transition

**Motion(s)/Comments:** SJ presented the 2024 STC Overview Form for the Governor Transition team. The Commission discussed the form and instructed SJ to make some amendments. The Commission also instructed SJ to communicate the need for the STC to meet with the transition team regarding the agency since they operate independent of Department of Revenue. This item was not on the printed agenda as the Commission requested to discuss during the Commission Meeting.

**Informational Meeting, No Vote Taken:**