

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 05/28/2024  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 05/14/2024

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

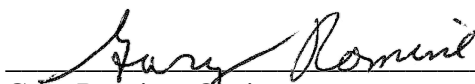
P. Chari (PC), Appraisal and Assessment Specialist  
D. Hutton (DH), Legislative/Policy Analyst  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), Appraisal and Assessment Manager, Local Assistance  
S. Wankum (SW), Miscellaneous Professional

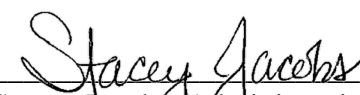
#### ► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

#### ► **Agenda**

- GAR called the meeting to order at 1:30 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 1:46 p.m. GWR made a motion to reopen the meeting at 2:59 p.m. DM seconded the motion. The meeting reopened at 2:59 p.m.
- DM made a motion to adjourn the meeting at 3:00 p.m. The motion was seconded by GWR. The meeting adjourned at 3:00 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, MAY 14, 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](mailto:Stacey.Jacobs@stc.mo.gov)

Posted May 13, 2024, at 11:32 a.m. on the doors of the building by Stacey Jacobs and at 11:31 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, May 14, 2024

1:30 p.m.

- I. 2024-2025 Assessment Maintenance Plans**
  - A. Exhibit A., 1 – 16
- II. Stipulations**
  - A. Exhibit B., 1 – 26
- III. Dismissals**
  - A. Exhibit C., 1 – 40
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated April 30, 2024, May 6, 2024, and May 7, 2024, and Closed Meeting Minutes dated April 30, 2024, May 6, 2024, and May 7, 2024)
  - C. Section Update
  - D. Missouri Mappers Association October 2024 Course Approval
  - E. 2024 Second Quarterly Pulse Survey Results
- V. Legal**
- VI. Local Assistance**
  - A. Section Update
- VII. Original Assessment**
  - A. Section Update
- VIII. Property Tax/Legislative Items**
- IX. Commission Comments**
- X. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
- XI. Open Session**
- XII. 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.

**Agenda - Vote Taken**

**Topic:** 2024- 2025 Assessment Maintenance Plans

**Motion(s)/Comments:** LJ presented the 2024 – 2025 Assessment Maintenance Plans 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"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**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>
<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**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"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>	<input type="checkbox"/> <b>Nay</b>
<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>	<input type="checkbox"/> <b>Abstain</b>

**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 30, 2024, May 6, 2024, and May 7, 2024, and the Closed Meeting Minutes dated April 30, 2024, May 6, 2024, and May 7, 2024. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated April 30, 2024, May 6, 2024, and May 7, 2024, and Closed Meeting Minutes dated April 30, 2024, May 6, 2024, and May 7, 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:** Missouri Mappers Association October 2024 Course Approval

**Motion(s)/Comments:** SJ presented the October 2024 Missouri Mappers Association (MMA) course curriculum for IAAO 601 – Cadastral Mapping – Methods and Applications for approval. DM made a motion to approve the course curriculum for IAAO 601 – Cadastral Mapping – Methods and Applications. 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 to review the Rural Electric Cooperatives (RECs) at \$80.00 per hour, not to exceed 80 hours. DM made a motion to approve Rosella Schad part-time to review the RECs not to exceed 80 hours at \$80.00 per hour. 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 – Temporary Pay for Assignment of Legal Duties

**Motion(s)/Comments:** SJ presented a draft plan to provide a temporary pay increase for Senior Hearing Officer Greg Allsberry for taking on the additional Legal duties during the Chief Counsel transition. The temporary pay increase is effective May 16, 2024, through the appointment of a new Chief Counsel for Greg Allsberry at \$1,100 increase per pay period. DM made a motion to approve the temporary pay increase provided for Greg Allsberry in the amount of \$1,100 per pay period from May 16, 2024, through the appointment of a new Chief Counsel. 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 – Chief Counsel Vacancy

**Motion(s)/Comments:** The Commission discussed the Chief Counsel vacancy. DM made a motion to post the vacancy on Indeed, instructed SJ to work with Office of Administration/Personnel recruiter, and to make contact with alumni groups. GWR 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. The Commission provided dates that needed to be added to the calendar.

**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:** 2024 Second Quarterly Pulse Survey Results

**Motion(s)/Comments:** SJ presented the Quarterly Pulse Survey for the 2024 second quarter.

**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 presented a legislative update and provided the status of various bills.

**Informational Meeting, No Vote Taken:**



**Topic:** Commission Comments

**Motion(s)/Comments:** The Commission thanked LJ for the additional hours he has contributed towards agency projects.

**Informational Meeting, No Vote Taken:**

Exhibit A. 2024-2025 Assessment Maintenance Plans

#	County Name
1.	Boone County
2.	Cass County
3.	Clinton County
4.	Cole County
5.	Crawford County
6.	DeKalb County
7.	Marion County
8.	Moniteau County
9.	Newton County
10.	Ray County
11.	St. Francois County
12.	Scott County
13.	Stoddard County
14.	Taney County
15.	Wright County
16.	St. Louis City

Exhibit B. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	22-10039	Route Sixty Six Business Park LLC	St. Louis	\$672,350	\$490,240	27.09%	2022
2	22-10045	Temperato Etal Temperato Joanne R Trustee Etal	St. Louis	\$627,000	\$525,200	16.24%	2022
3	22-10066	Flower Valley Group LLC	St. Louis	\$1,112,000	\$1,050,620	5.52%	2022
4	22-10119	TSG Downtown Chesterfield Redevelopment Starnberg	St. Louis	\$434,750	\$269,730	37.96%	2022
5	22-10160	SM Holding LLC	St. Louis	\$652,740	\$566,400	13.23%	2022
6	23-10137	Joel Braxton Miller Miller Joel B and Cheryl L Anderson Revocable Trust	St. Louis	\$155,860	\$151,010	3.11%	2023-2024
7	23-10305	Robert Thomas Meyer II	St. Louis	\$134,410	\$125,610	6.55%	2023-2024
8	23-10349	Sandra Kay Sears	St. Louis	\$105,260	\$101,460	3.61%	2023-2024
9	23-10450	Robert Eugene Mayhall	St. Louis	\$37,510	\$30,720	18.10%	2023-2024
10	23-10480	Paul H. McGrath	St. Louis	\$66,820	\$60,520	9.43%	2023-2024
11	23-10506	Steven B Rees Rees Living Trust	St. Louis	\$196,570	\$169,100	13.97%	2023-2024
12	23-10549	Sharon Dunning	St. Louis	\$91,540	\$85,500	6.60%	2023-2024
13	23-10578	Patricia M Schafer	St. Louis	\$22,230	\$20,820	6.34%	2023-2024
14	23-10607	John W Schroeter	St. Louis	\$38,970	\$34,780	10.75%	2023-2024
15	23-10706	David Gerard Hartmann	St. Louis	\$94,810	\$86,790	8.46%	2023-2024
16	23-110310	Beverly Rombach	St. Louis	\$75,200	\$71,190	5.33%	2023-2024
17	23-11116	Daniel J Bersett Bersett Daniel J Trustee Etal	St. Louis	\$111,110	\$92,150	17.06%	2023-2024
18	23-11150	Rebecca Ann Arias Cooper	St. Louis	\$83,410	\$76,290	8.54%	2023-2024
19	23-11166	James A Winkelmann	St. Louis	\$160,890	\$142,500	11.43%	2023-2024
20	23-112012	LA Rucker	St. Louis	\$22,120	\$19,950	9.81%	2023-2024
21	23-112029	Mark Palmero Lboe	St. Louis	\$100,210	\$81,700	18.47%	2023-2024
22	23-112030	Katherine Dean Driscoll	St. Louis	\$66,820	\$57,000	14.70%	2023-2024
23	23-112060	Bernadine Webster	St. Louis	\$16,490	\$11,480	30.38%	2023-2024
24	23-11227	Mark A. Rothstein	St. Louis	\$219,850	\$199,500	9.26%	2023-2024
25	23-11365	Scott Eidson	St. Louis	\$180,580	\$161,500	10.57%	2023-2024
26	23-32626	Darrell Schneider	St. Charles	\$46,853	\$38,000	18.90%	2023-2024

The highlighted record above had a Nunc Pro Tunc approved during the September 17, 2024, Commission Meeting.

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	23-10196	Joseph D Van Riper	St. Louis
2	23-110075	Thanh Tang	St. Louis
3	23-20056	210 N Tucker Acquisition Corp	St. Louis City
4	23-20057	210 N Tucker Acquisition Corp	St. Louis City
5	23-20058	210 N Tucker Acquisition Corp	St. Louis City
6	23-20059	210 N Tucker Acquisition Corp	St. Louis City
7	23-20060	210 N Tucker Acquisition Corp	St. Louis City
8	23-20061	210 N Tucker Acquisition Corp	St. Louis City
9	23-20062	210 N Tucker Acquisition Corp	St. Louis City
10	23-20063	210 N Tucker Acquisition Corp	St. Louis City
11	23-20064	210 N Tucker Acquisition Corp	St. Louis City
12	23-20065	210 N Tucker Acquisition Corp	St. Louis City
13	23-20066	210 N Tucker Acquisition Corp	St. Louis City
14	23-20067	210 N Tucker Acquisition Corp	St. Louis City
15	23-20068	210 N Tucker Acquisition Corp	St. Louis City
16	23-20069	210 N Tucker Acquisition Corp	St. Louis City
17	23-20070	210 N Tucker Acquisition Corp	St. Louis City
18	23-20071	210 N Tucker Acquisition Corp	St. Louis City
19	23-20072	210 N Tucker Acquisition Corp	St. Louis City
20	23-20073	210 N Tucker Acquisition Corp	St. Louis City
21	23-20074	210 N Tucker Acquisition Corp	St. Louis City
22	23-20075	210 N Tucker Acquisition Corp	St. Louis City
23	23-20076	210 N Tucker Acquisition Corp	St. Louis City
24	23-20077	210 N Tucker Acquisition Corp	St. Louis City
25	23-20078	210 N Tucker Acquisition Corp	St. Louis City
26	23-20079	210 N Tucker Acquisition Corp	St. Louis City
27	23-20080	210 N Tucker Acquisition Corp	St. Louis City
28	23-20081	210 N Tucker Acquisition Corp	St. Louis City
29	23-20082	210 N Tucker Acquisition Corp	St. Louis City
30	23-20083	210 N Tucker Acquisition Corp	St. Louis City
31	23-20084	210 N Tucker Acquisition Corp	St. Louis City
32	23-20085	210 N Tucker Acquisition Corp	St. Louis City
33	23-31343	Robb Palmer	Jackson
34	23-31431	Ronald J. Buckallew	Jackson
35	23-31951	Mario James Thompson	Jackson
36	23-32578	Reserve At Mid Rivers LLC	St. Charles
37	23-32682	Walter R. Bell	Jackson
38	23-32683	Walter R. Bell	Jackson
39	23-32684	Walter R. Bell	Jackson
40	23-32696	Kathy Overton	Jackson