

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 09/17/2024

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Minutekeeper's Initials

sj_____

Date: 08/23/2024

Time: 10:00 a.m.

Place: 421 East Dunklin Street
Jefferson City, MO 65101 and
Webex Conference Call

Recess/Reconvene Notes:

► **Members Present:**

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

Staff/Others Present:

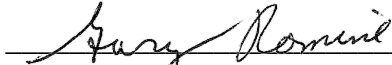
- G. Allsberry (GKA), Chief Counsel (Webex)
- P. Chari (PC), Appraisal and Assessment
Specialist (Webex)
- S. Jacobs (SJ), Administrative Secretary (Webex)

► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- GAR called the meeting to order at 10:00 a.m.
- DM made a motion to close a portion of the meeting to discuss personnel matters per Section 610.021(3) and (13), RSMo. The motion was seconded by GWR. The meeting went into closed session at 10:06 a.m. DM made a motion to reopen the meeting at 10:14 a.m. GWR seconded the motion. The meeting reopened at 10:14 a.m.
- DM made a motion to close a portion of the meeting to discuss personnel matters per Section 610.021(3) and (13), RSMo. The motion was seconded by GWR. The meeting went into closed session at 10:15 a.m. DM made a motion to reopen the meeting at 10:46 a.m. GAR seconded the motion. The meeting reopened at 10:46 a.m.
- DM made a motion to adjourn the meeting at 10:46 a.m. The motion was seconded by GAR. The meeting adjourned at 10:46 a.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 10:00 A.M.
DATE: FRIDAY, AUGUST 23, 2024

PLACE: OFFICE OF THE STATE TAX COMMISSION
421 East Dunklin Street
Jefferson City, MO 65101
and
WEBEX MEETING/CONFERENCE CALL

WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=m9bea74dcff50efcfa5768ed585451416>

Meeting number (access code): 2630 207 5103 Meeting password: gZXmrMJ3X73

Join from a video system or application

Dial [26302075103@stateofmo.webex.com](https://stateofmo.webex.com/join/26302075103)

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),[26302075103##](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 August 22, 2024, at 9:45 a.m. on the doors of the building by Stacy Ingle and at 9:44 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

Friday, August 23, 2024

10:00 a.m.

I. Original Assessment

- A. Attachment 4 – 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 08-23-2024

II. Stipulations

- A. Exhibit A., 1 – 42

III. Administration

- A. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated August 20, 2024, and Closed Meeting Minutes dated August 20, 2024)

- B. Request to Repair State Vehicle

IV. Original Assessment

- A. NCUVS Attendance Request

V. Closed Session

- A. Legal – Section 610.021(1)

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

VI. Open Session

VII. 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 4 – 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 08-23-2024

Motion(s)/Comments: PC presented the 2024 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 4 dated August 23, 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:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<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: GKA presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. DM made a motion to approve the Stipulations on Exhibit A. GWR 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
<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 August 20, 2024, and Closed Meeting Minutes dated August 20, 2024. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated August 20, 2024, and Closed Meeting Minutes dated August 20, 2024. GWR 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
<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: Request to Repair State Vehicle

Motion(s)/Comments: SJ presented a request for the repairs of a state vehicle involved in an accident with an uninsured driver. Since the driver was uninsured the costs to repair the vehicle are at the expense of the STC. The estimated costs to repair the vehicle is \$2,479.85. DM made a motion to approve the repairs to the state vehicle at an estimated cost of \$2,479.85. 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: NCUVS Attendance Request

Motion(s)/Comments: PC presented a request on behalf of Heather Stiles, Appraisal and Assessment Manager of Original Assessment for the both of them to attend the National Conference of Unit Valuation States (NCUVS) annual conference in San Diego, CA October 22-24, 2024. The estimated cost to attend this conference is \$3,476.00. DM made a motion to approve Heather Stiles and Peter Chari to attend the NCUVS annual conference at an estimated cost of \$3,476.00. 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 – Hearing Officer

Motion(s)/Comments: GKA presented a recommendation to offer the position of Hearing Officer to Kaila Spivey at an annual salary of \$72,000, effective approximately November 1, 2024, or a date provided by Ms. Spivey. DM made a motion to conditionally offer the Hearing Officer position to Ms. Spivey at an annual salary of \$72,000, effective November 1, 2024, or a start date provided by Ms. Spivey, pending background and tax compliance checks. 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:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assessed Value	Stipulated Assessed Value	Diff	Tax Years
1	23-30073	Kenneth Daniel Shipley	Jackson	\$33,592	\$24,700	26.47%	2023
2	23-30517	Elton Joseph White Jr	Jackson	\$51,571	\$37,810	26.68%	2023
3	23-32667	Stephanie Johnson	Jackson	\$31,350	\$25,650	18.18%	2023
4	23-30276	Sanchez Oswaldo Jesus	Jackson	\$56,050	\$47,500	15.25%	2023
5	23-30173	Donna D Hall	Jackson	\$25,431	\$18,050	29.02%	2023
6	23-30764	Christopher Leek	Jackson	\$70,222	\$34,200	51.30%	2023
7	23-32692	Rick L Jensen	Jackson	\$69,857	\$63,650	8.89%	2023
8	23-30032	Alexander Clark	Jackson	\$112,984	\$76,000	32.73%	2023
9	23-30155	Deborah Stockham	Jackson	\$37,196	\$31,350	15.72%	2023
10	23-30139	Ammar Haikal	Jackson	\$33,250	\$31,350	5.71%	2023
11	23-30094	William J Weis	Jackson	\$66,500	\$55,100	17.14%	2023
12	23-30108	Scott Edmonds	Jackson	\$10,198	\$8,741	14.29%	2023
13	23-31358	Gregory Rehkow	Jackson	\$99,417	\$78,850	20.69%	2023
14	23-31342	Michael D Swanson	Jackson	\$100,700	\$96,900	3.77%	2023
15	23-30320	Terri L Snelson	Jackson	\$74,668	\$66,500	10.94%	2023
16	23-30263	Taezaz Alem Berhe	Jackson	\$80,750	\$73,150	9.41%	2023
17	23-31008	David Joseph Witt	Jackson	\$49,679	\$36,100	27.33%	2023
18	23-30060	Brian M and Marsha M Wood	Jackson	\$70,722	\$52,250	26.12%	2023
19	23-30069	Christie Holliway	Jackson	\$64,627	\$41,800	35.32%	2023
20	23-30725	Reinvent KC Home Properties LLC	Jackson	\$119,700	\$12,825	89.29%	2023
21	23-31374	Rose Ann Neal	Jackson	\$47,232	\$35,150	25.58%	2023
22	23-30072	Randi Renee Parnell	Jackson	\$2,671	\$1,900	28.87%	2023
23	23-30987	Hannah Jo Brizuela	Jackson	\$37,886	\$32,300	14.74%	2023
24	23-30511	Bryan R Becker	Jackson	\$98,460	\$93,100	5.44%	2023
25	23-30195	Lynda M Thurston	Jackson	\$78,850	\$67,830	13.98%	2023
26	23-31914	Peggy Baldwin	Jackson	\$74,337	\$57,000	23.32%	2023
27	23-30107	Douglas E McClellan	Jackson	\$67,465	\$61,750	8.47%	2023
28	23-31235	Brian Ray Poesse	Jackson	\$21,278	\$12,160	42.85%	2023
29	23-31306	James R Crossley	Jackson	\$52,870	\$45,600	13.75%	2023
30	23-30286	Diane Hart	Jackson	\$47,500	\$39,900	16.00%	2023
31	23-30423	Tamela L Demoreuille	Jackson	\$29,617	\$15,937	46.19%	2023
32	23-30569	William R Johnson	Jackson	\$80,836	\$66,500	17.73%	2023
33	23-30465	Gayle Rhea Hawley	Jackson	\$50,793	\$43,701	13.96%	2023
34	23-30946	Terry H and Linda A Martens	Jackson	\$94,696	\$82,650	12.72%	2023
35	23-30351	Patrick F Murphy	Jackson	\$20,765	\$13,300	35.95%	2023
36	23-30762	Cindy Carolina Embrey	Jackson	\$42,408	\$32,110	24.28%	2023
37	23-31926	Robert Ursino	Jackson	\$2,136	\$1,857	13.06%	2023

38	23-30940	Kirk McDowell-Shafer	Jackson	\$4,157	\$950	77.15%	2023
39	23-30846	David E Titus	Jackson	\$3,519	\$1,900	46.01%	2023
40	23-30497	Alexandra Nichols	Jackson	\$90,968	\$32,300	64.49%	2023
41	23-30939	Kirk McDowell-Shafer	Jackson	\$8,906	\$4,940	44.53%	2023
42	23-30845	David E Titus	Jackson	\$48,831	\$41,801	14.40%	2023