

STATE TAX COMMISSION OF MISSOURI
MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 11/19/2024
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 10/29/2024

Time: 1:30 p.m.

Place: 3705 Missouri Blvd., Suite 100
Small Conference Room
Jefferson City, MO 65109 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**

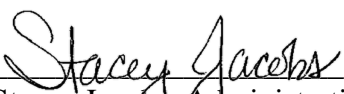
- Approved
- Corrected as follows:

► **Agenda**

- GAR called the meeting to order at 1:30 p.m.
- GWR 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 DM. The meeting went into closed session at 2:22 p.m. DM made a motion to reopen the meeting at 4:25 p.m. GWR seconded the motion. The meeting reopened at 4:25 p.m.
- GWR made a motion to adjourn the meeting at 4:28 p.m. The motion was seconded by DM. The meeting adjourned at 4:28 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, OCTOBER 29, 2024

PLACE: OFFICE OF THE STATE TAX COMMISSION
3705 MISSOURI BLVD., SUITE 100
JEFFERSON CITY, MO 65109
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: z7bPjZHzg27

Join from a video system or application

Dial [26301352404](tel:26301352404) @ 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:26301352404)## 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 October 28, 2024, at 12:45 p.m. on the front door of the building by Stacey Jacobs 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, October 29, 2024

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Clay County – Residential

- II. 2024-2025 Assessment Maintenance Plans**
 - A. Callaway County
 - B. Chariton County

- III. Stipulations**
 - A. Exhibit A., 1 – 5

- IV. Dismissals**
 - A. Exhibit B., 1 and 2

- V. Form 11s**
 - A. Exhibit C., 1 – 17

- VI. Form 11 Amended**
 - A. Exhibit D., 1

- VII. Form 11As**
 - A. Exhibit E., 1 – 16

- VIII. Form 11As Amended**
 - A. Exhibit F., 1 and 2

- IX. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated October 15, 2024, and October 18, 2024, and Closed Meeting Minutes dated October 15, 2024)
 - C. Section Update
 - D. PLDA Approval – Stacy Ingle
 - E. Assessor Education Non-Compliance – Brent Johnson, Greene County
 - F. Replacement Recorder Request
 - G. MAC Invitation and Attendance Request
 - H. STC Conference Room Furnishings Request

- X. Legal**
 - A. Section Update

- XI. Local Assistance**
 - A. Section Update

- XII. Original Assessment**
 - A. Section Update

- XIII. Property Tax/Legislative Update**

- XIV. Commission Comments**

XV. Closed Session

A. Legal – Section 610.021(1)

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

XVI. Open Session

XVII. 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: Memorandum of Understanding – Clay County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Clay County based on their 2023-2024 residential sales study of 79.08%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. GWR made a motion to approve the MOU for Clay County based on their 2023-2024 residential sales study. 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: 2024-2025 Assessment Maintenance Plan – Callaway County

Motion(s)/Comments: LJ presented the 2024-2025 Assessment Maintenance Plan for Callaway County. The Commission discussed the narrative of the maintenance plan. GWR made a motion to approve the 2024-2025 Assessment Maintenance Plan for Callaway 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: 2024-2025 Assessment Maintenance Plan – Chariton County

Motion(s)/Comments: LJ presented the 2024-2025 Assessment Maintenance Plan for Chariton County. The Commission discussed the narrative of the maintenance plan. GWR made a motion to approve the 2024-2025 Assessment Maintenance Plan for Chariton 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: Stipulations

Motion(s)/Comments: GKA presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. GWR made a motion to approve the Stipulations listed on Exhibit A. 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: Dismissals

Motion(s)/Comments: GKA presented the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. GWR made a motion to approve the Dismissals listed on Exhibit B. 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: Form 11s

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

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

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

Motion(s)/Comments: SJ presented the Form 11As Amended that were ready for approval, which were listed on Exhibit F. of the agenda. GWR made a motion to approve the Form 11As Amended listed on Exhibit F. 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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated October 15, 2024, and October 18, 2024, and Closed Meeting Minutes dated October 15, 2024. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated October 15, 2024, and October 18, 2024, and Closed Meeting Minutes dated October 15, 2024. 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: PLDA Approval – Stacy Ingle

Motion(s)/Comments: SJ presented the Professional and Leadership Development Award (PLDA) opportunity requested by Stacy Ingle who received the PLDA in July 2024. Ms. Ingle is awarded up to \$1,500.00 for a PLDA opportunity. The estimated cost for Ms. Ingle’s PLDA opportunity is \$2,592.00. The PLDA would cover \$1,500.00, the STC would pay the remaining \$1,092.00, unused PLDA funds from another awardee may be used to cover another PLDA opportunity versus lapsing funds. GWR made a motion to approve the PLDA opportunity for Ms. Ingle at an estimated cost of \$2,592.00, with PLDA covering \$1,500.00 and the STC covering \$1,092.00. 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: Replacement Recorder Request

Motion(s)/Comments: SJ presented a request to replace a recorder for GKA since his will no longer function on battery power. The estimated cost for the recorder is \$54.99. GWR made a motion to approve the replacement recorder at a cost of \$54.99. 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: MAC Invitation and Attendance Request

Motion(s)/Comments: SJ presented the invitation received from Missouri Association of Counties (MAC) to attend the Presidential Reception and Banquet during their annual conference on Monday, November 25, 2024. The Commission discussed the attendance of the Commissioners and Managers for Monday and Tuesday, November 25-26, 2024. GWR made a motion to approve lodging for DM, GWR, GKA, SJ, LJ, and HS for Monday night at an estimated cost of \$1,422.40. 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: STC Conference Room Furnishings Request

Motion(s)/Comments: SJ presented a request to complete the furnishings in the small and large conference rooms. The request included tvs and mounts/stands for both conference rooms, tables and chairs for the large conference room, and two tv stands for LJ and HS at an estimated cost of \$6,460.00. GWR made a motion to approve the listed items with an amendment to order a 100” tv for the small conference room at an estimated cost of \$8,680.00. 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: Personnel – Legal, Hearing Officer Recommendation

Motion(s)/Comments: GKA presented a recommendation to offer the position of Hearing Officer to Samuel Knapper at an annual salary of \$72,000.00, effective November 18, 2024, or a date provided by Mr. Knapper. GWR made a motion to conditionally offer the Hearing Officer position to Mr. Knapper at an annual salary of \$72,000.00, effective November 18, 2024, or a start date provided by Mr. Knapper, pending background and tax compliance checks. 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: Personnel – Legal, Senior Hearing Officer Todd Wilson Salary Increase

Motion(s)/Comments: SJ presented a recommendation to increase the salary of Senior Hearing Officer Todd Wilson to \$74,846.00, effective November 18, 2024. DM made a motion to approve the salary increase for Todd Wilson to \$74,846.00, effective November 18, 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 – Administration

Motion(s)/Comments: SJ presented a request for an additional 200 hours for Sandy Wankum at her current hourly rate through March 31, 2025. GWR made a motion to approve the additional 200 hours for Ms. Wankum at her currently hourly rate through March 31, 2025. 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: Personnel – Original Assessment

Motion(s)/Comments: The Commission discussed additional hours for Ms. Rosella Schad to assist with questions from Original Assessment and working on enhancement to OATS. DM made a motion to approve an additional 40 hours for questions pertaining to Original Assessment and to work on enhancements in OATS; however, Ms. Schad is to discuss these enhancements with HS, as the Original Assessment Manager. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Personnel – Administration, Lead Administrative Support Assistant

Motion(s)/Comments: SJ presented a recommendation to offer the position of Lead Administrative Support Assistant to Deborah “Debbie” Hagenhoff at an annual salary of \$42,500.00, effective November 18, 2024, or a date provided by Ms. Hagenhoff. GWR made a motion to conditionally offer the Lead Administrative Support Assistant position to Ms. Hagenhoff at an annual salary of \$42,500.00, effective November 18, 2024, or a start date provided by Ms. Hagenhoff, pending background and tax compliance checks. 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: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks.

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: Assessor Education Non-Compliance – Brent Johnson, Greene County

Motion(s)/Comments: SJ initially sent a recommendation to withhold the Assessment Maintenance funds for Greene County due to Assessor Brent Johnson’s non-compliance with the education requirements of Section 53.255, RSMo. Hours before the meeting, Mr. Johnson provided IAAO training certificates with a total of 33 hours of training taken the few days preceding the meeting. SJ provided that Mr. Johnson is in compliance with the education requirements and his certification period will begin January 1, 2025, through December 31, 2026.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: GKA presented the Legal Section Update and discussed the status of various appeals and projects.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

Motion(s)/Comments: LJ presented the Local Assistance Section Update and discussed the progress for the 2023-2024 cycle. LJ also distributed the updated spreadsheet of software vendors that are utilized by each county and the county offices.

Informational Meeting, No Vote Taken:

Topic: 2023-2024 Ratio Studies Report

Motion(s)/Comments: LJ presented the 2023-2024 Ratio Studies Report.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: HS presented the Original Assessment 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 Legislative Update.

Informational Meeting, No Vote Taken: