

# 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:** 11/19/2024

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

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

### 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**

- DM called the meeting to order at 1:31 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 GAR. The meeting went into closed session at 2:13 p.m. GWR made a motion to reopen the meeting at 3:57 p.m. GAR seconded the motion. The meeting reopened at 3:57 p.m.
- GWR made a motion to adjourn the meeting at 3:58 p.m. The motion was seconded by GAR. The meeting adjourned at 3:58 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 10:00 A.M.  
DATE: TUESDAY, NOVEMBER 19, 2024

PLACE: OFFICE OF THE STATE TAX COMMISSION  
3705 MISSOURI BLVD., SUITE 100  
STC SMALL CONFERENCE ROOM  
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@stateofmo.webex.com](tel: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: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](mailto:Stacey.Jacobs@stc.mo.gov)

Posted November 18, 2024, at 12:52 p.m. on the front door of the building by Stacey Jacobs and at 1:08 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, November 19, 2024

1:30 p.m.

### **I. Memorandums of Understanding**

- A. Bates County – Residential
- B. Bates County – Commercial
- C. Gasconade County – Residential
- D. Stoddard County – Residential

### **II. Order of Correction**

- A. 23-32504, Kohler Ronnie & Dennis v. St. Charles County

### **III. Stipulations**

- A. Exhibit A., 1 – 33

### **IV. Dismissals**

- A. Exhibit B., 1 – 97

### **V. Form 11s**

- A. Exhibit C., 1 – 3

### **VI. Form 11As**

- A. Exhibit D., 1 – 12

### **VII. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated October 28, 2024, October 29, 2024, and November 8, 2024, and Closed Meetings dated October 29, 2024, and November 8, 2024.)
- C. Section Update
- D. Coffee Maker Request
- E. Quarterly Pulse Survey Q4 Results

### **VIII. Legal**

- A. Section Update

### **IX. Local Assistance**

- A. Section Update
- B. Crexi Database Request
- C. Commissioner Report

### **X. Original Assessment**

- A. Section Update
- B. 2025 OA Publications and Subscriptions Request
- C. 2025 WSATA Training Request

### **XI. Property Tax/Legislative Items**

- A. Gov Watch Subscription Renewal Request

### **XII. Commission Comments**

**XIII. Closed Session**

A. Legal – Section 610.021(1)

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

**XIV. Open Session**

**XV. 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:** Memorandum of Understanding – Bates County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Bates County based on their 2023-2024 residential sales study of 54.12%. 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 Bates County based on their 2023-2024 residential sales study. GAR 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:** Memorandum of Understanding – Bates County, Commercial

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Bates County based on their 2023-2024 commercial appraisal study of 72.64%. 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 Bates County based on their 2023-2024 commercial appraisal study. GAR 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
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Memorandum of Understanding – Stoddard County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Stoddard County based on their 2023-2024 residential sales study of 78.72%. 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 Stoddard County based on their 2023-2024 residential sales study. GAR 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
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Order of Correction – 23-32504, Kohler Ronnie & Dennis v. St. Charles County

**Motion(s)/Comments:** GKA presented the draft Order of Correction for appeal 23-32504, Kohler Ronnie & Dennis v. St. Charles County. The order corrects the original vote of the appeal being dismissed on March 27, 2024, to stipulated with an assessed valuation from \$72,575 to \$63,840. GWR made a motion to approve the draft Order of Correction for appeal 23-32504, Kohler Ronnie & Dennis v. St. Charles County. GAR 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
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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. GAR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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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. GAR 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
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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. GAR 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
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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 D. of the agenda. GWR made a motion to approve the Form 11As listed on Exhibit D. GAR 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
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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 28, 2024, October 29, 2024, and November 8, 2024, and Closed Meeting Minutes dated October 29, 2024, and November 8, 2024. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated October 28, 2024, October 29, 2024, and November 8, 2024, and Closed Meeting Minutes dated October 29, 2024, and November 8, 2024. GAR 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
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Coffee Maker Request

**Motion(s)/Comments:** SJ presented a request to purchase a replacement coffee maker with costs in the range of \$393.30 - \$544.00. GWR made a motion to purchase the Bunn coffee maker from Wal-Mart at a cost of \$393.30. GAR 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:** Crexi Database Request

**Motion(s)/Comments:** LJ presented a request to renew the Crexi Intelligence subscription at a cost of \$1,788.00. GWR made a motion to approve the request to renew for Crexi Intelligence at a cost of \$1,788.00. GAR 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
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<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:** 2025 OA Publications and Subscriptions Request

**Motion(s)/Comments:** HS presented a request regarding the 2025 calendar year publications and subscriptions at an estimated cost of \$4,309.00. This request includes Value Line – Investment Analyzer Plus Subscription, Kroll Cost of Capital Navigator – U.S. Cost of Capital Module, Airliner Price Guide – Winter Edition 2025, and Aircraft Bluebook Online. GWR made a motion to approve the 2025 publications and subscriptions at an estimated cost of \$4,309.00. GAR 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:** 2025 WSATA Training Request

**Motion(s)/Comments:** HS presented a request for Debbi McGinnis, Jacob Sones, and herself to attend the WSATA Unitary Appraisal School January 26 – January 31, 2025, in Logan, UT. The estimated cost for registration and travel to attend this school is \$6,830.00 for all three team members. GWR made a motion to approve the request at an estimated cost of \$6,830.00 for Ms. McGinnis, Mr. Sones, and Ms. Stiles. GAR 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:** GovWatch Subscription Renewal Request

**Motion(s)/Comments:** DH presented a request to renew the annual GovWatch subscription at a total cost of \$1,050.00. GWR made a motion to approve the annual GovWatch subscription renewal at a total cost of \$1,050.00. GAR 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
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<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:** Missouri Farm Bureau Invitation

**Motion(s)/Comments:** The Commission discussed the invitation they each received to attend the Missouri Farm Bureau Partners in Agriculture Luncheon scheduled for December 9, 2024, at Margaritaville Lake Resort, Osage Beach. All Commissioners provided they would like to attend and if possible, DH, SJ, LJ, and HS to attend as well. This item was not on the posted tentative agenda as it had been provided after the 24-hour posting.

**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:** Quarterly Pulse Survey Q4 Results

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

**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 election spreadsheet with updates after the November election.

**Informational Meeting, No Vote Taken:**

**Topic:** 2023-2024 Ratio Studies Report (Commission 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:**