

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

Approved 12/26/2024  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 12/10/2024

**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:**

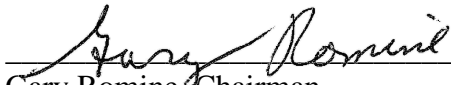
G. Allsberry (GKA), Chief Counsel (via Webex)  
D. Hutton (DH), Legislative/Policy Analyst  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), Appraisal and Assessment Manager,  
Local Assistance  
H. Stiles (HS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional

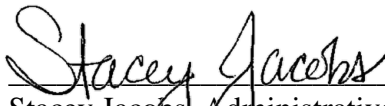
▶ **Review Minutes from Previous Meeting**

- 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 2:26 p.m. GWR made a motion to reopen the meeting at 3:48 p.m. DM seconded the motion. The meeting reopened at 3:48 p.m.
- ▶ GWR made a motion to adjourn the meeting at 3:49 p.m. The motion was seconded by DM. The meeting adjourned at 3:49 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, DECEMBER 10, 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 December 9, 2024, at 12:46 p.m. on the front door of the building by Stacey Jacobs and at 12:54 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, December 10, 2024

1:30 p.m.

### **I. Original Assessment Certifications**

- A. Attachment #3, 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 12-10-2024
- B. Attachment #4, 2024 Amended Certification of Centrally Assessed Private Car Companies dated 12-10-2024

### **II. Memorandums of Understanding**

- A. Adair County – Residential
- B. Caldwell County – Residential
- C. Cass County – Residential
- D. Douglas County – Residential
- E. Ripley County – Residential

### **III. Applications for Review**

- A. 17-111818 Elda MO WW H LLC, v. St. Louis County
- B. 17-111556, Forsyth Centre Associates, LLC, v. St. Louis County
- C. 17-111561, 8182 Maryland Associates, v. St. Louis County
- D. 17-111564 and 17-111565, 8182 Maryland Associates, v. St. Louis County

### **IV. Stipulations**

- A. Exhibit A., 1 – 35

### **V. Dismissals**

- A. Exhibit B., 1 – 6

### **VI. Form 11s**

- A. Exhibit C., 1 – 10

### **VII. Form 11s Amended**

- A. Exhibit D., 1 and 2

### **VIII. Form 11As**

- A. Exhibit E., 1 – 20

### **IX. Form 11A Amended**

- A. Exhibit F., 1

### **X. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated November 19, 2024, November 21, 2024, November 22, 2024, and November 27, 2024, and Closed Meetings dated November 19, 2024, November 21, 2024, and November 22, 2024)
- C. Section Update
- D. IAAO 2025 Membership Renewal
- E. MSAA March 2025 School Course Approval Request
- F. Sue Ann Stokes, McDonald County Assessor, Education Request
- G. TV Mount and Install Request

- XI. Legal**
  - A. Section Update
  
- XII. Local Assistance**
  - A. Section Update
  - B. LOC/MOU – Discussion
  
- XIII. Original Assessment**
  - A. Section Update
  
- XIV. Property Tax/Legislative Items**
  
- XV. Commission Comments**
  
- XVI. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
  
- XVII. Open Session**
  
- XVIII. 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:** Original Assessment Certification, Attachment #3, 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 12-10-2024

**Motion(s)/Comments:** HS presented the 2024 Amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment #3 dated December 10, 2024. DM made a motion to approve the 2024 Amended Certification of Commercial Aircraft Owned by Airlines. 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"/> <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:** Original Assessment Certification, Attachment #4, 2024 Amended Certification of Centrally Assessed Private Car Companies dated 12-10-2024

**Motion(s)/Comments:** HS presented the 2024 Amended Certification of Centrally Assessed Private Car Companies as illustrated on Attachment #4 dated December 10, 2024. DM made a motion to approve the 2024 Amended Certification of Centrally Assessed Private Car Companies. 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"/> <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:** Memorandum of Understanding – Adair County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Adair County based on their 2023-2024 residential sales study of 74.63%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Adair 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:** Memorandum of Understanding – Caldwell County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Caldwell County based on their 2023-2024 residential sales study of 80.09%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Caldwell 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:** Memorandum of Understanding – Cass County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Cass County based on their 2023-2024 residential sales study of 63.25%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Cass 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:** Memorandum of Understanding – Douglas County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Douglas County based on their 2023-2024 residential sales study of 56.17%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Douglas 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>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

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

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Ripley County based on their 2023-2024 residential sales study of 76.92%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Ripley 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>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Application for Review – 17-111818 Elda MO WW H LLC, v. St. Louis County

**Motion(s)/Comments:** GKA presented a draft of an Application for Review Order for appeal 17-111818, Elda MO WW H LLC, v. St. Louis County. DM made a motion to approve the draft Application for Review Order for appeal 17-111818 Elda MO WW H LLC, v. St. Louis County. 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:** Application for Review – 17-111556, Forsyth Centre Associates, LLC, v. St. Louis County

**Motion(s)/Comments:** GKA presented a draft of an Application for Review Order for appeal 17-111556, Forsyth Centre Associates, LLC, v. St. Louis County. DM made a motion to approve the draft Application for Review Order for appeal 17-111556, Forsyth Centre Associates, LLC, v. St. Louis County. 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:** Application for Review – 17-111561, 8182 Maryland Associates, v. St. Louis County

**Motion(s)/Comments:** GKA presented a draft of an Application for Review Order for appeal 17-111561, 8182 Maryland Associates, v. St. Louis County. DM made a motion to approve the draft Application for Review Order for appeal 17-111561, 8182 Maryland Associates, v. St. Louis County. 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:** Application for Review – 17-111564 and 17-111565, 8182 Maryland Associates, v. St. Louis County

**Motion(s)/Comments:** GKA presented a draft of an Application for Review Order for appeals 17-111564 and 17-111565, 8182 Maryland Associates, v. St. Louis County. DM made a motion to approve the draft Application for Review Order for appeals 17-111564 and 17-111565, 8182 Maryland Associates, v. St. Louis County. 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:** 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 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. DM 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>
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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. DM made a motion to approve the Form 11s listed on Exhibit C, except for Callaway County, which will be presented at the next Commission Meeting. 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:** Form 11s Amended

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

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

**Motion(s)/Comments:** SJ presented the Form 11A Amended that was ready for approval, which was listed on Exhibit F. of the agenda. DM made a motion to approve the Form 11A Amended listed on Exhibit F. 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 November 19, 2024, November 21, 2024, November 22, 2024, and November 27, 2024, and Closed Meeting Minutes dated November 19, 2024, November 21, 2024, November 22, 2024, and November 27, 2024. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated November 19, 2024, November 21, 2024, November 22, 2024, and November 27, 2024, and Closed Meeting Minutes dated November 19, 2024, November 21, 2024, November 22, 2024, and November 27, 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
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** IAAO 2025 Membership Renewal

**Motion(s)/Comments:** SJ presented a request to renew IAAO Memberships for the 2025 calendar year for Larry Jones, Appraisal and Assessment Manager for Local Assistance at a total cost of \$240.00. The Commission instructed SJ to review the cost difference for IAAO members versus non-members for the 2025 Conference and provide this information. GWR made a motion to approve the 2025 IAAO Membership renewal for LJ at a total cost of \$240.00. 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"/> 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:** MSAA March 2025 School Course Approval Request

**Motion(s)/Comments:** SJ presented the March 2025 Missouri State Assessors' Association (MSAA) course curriculum for Real Estate Finance, Statistics, and Valuation Modeling (two days) and 2024 15-hour National USPAP Course (two days). GWR made a motion to approve the course curriculum for Real Estate Finance, Statistics, and Valuation Modeling and 2024 National USPAP Course. 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"/> 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:** Sue Ann Stokes, McDonald County Assessor, Education Request

**Motion(s)/Comments:** SJ presented a request from Sue Ann Stokes, McDonald County Assessor, to complete two 8-hour courses to count towards her 32-hours of required education, per Section 53.255, RSMO. The courses are Unique and Challenging Homes and Valuation of Lodging Properties, scheduled for April 10-11, 2025. GWR made a motion to approve the request from Ms. Stokes, McDonald County Assessor, to attend Unique and Challenging Homes and Valuation of Lodging Properties and have these 16-hours count towards her 32-hours of required education. 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"/> 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:** TV Mount and Install Request

**Motion(s)/Comments:** SJ presented a request to approve the quote for Orscheln Properties (landlord) to hang the 100" TV in the small conference room. The estimated cost to mount and install this TV is \$300.00. GWR made a motion to approve the mount and installation of the 100" TV in the small conference room at a cost of \$300.00. 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"/> 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:** STC Calendar Update

**Motion(s)/Comments:** SJ reviewed the STC Calendar for the upcoming weeks. SJ informed the Commission that the Governor-Elect Transition Team has rescheduled the meeting for December 18, 2024, at 2:00 p.m. The Commission discussed the Webex Commission Meeting scheduled on December 26, 2024, to vote on Form 11/11As, MOUs, 2025 Bar Dues, and any additional items that need immediate action.

**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:** 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.

**Informational Meeting, No Vote Taken:**

**Topic:** LOC/MOU – Discussion

**Motion(s)/Comments:** LJ presented the draft flow chart regarding Letters of Concern (LOC), Memorandums of Understanding (MOU), and Equalization Orders. LJ had small changes to make with feedback he had received. The Commission instructed LJ and SJ to prepare the flow chart for distribution at the MSAA Executive Board meeting on Thursday and to distribute to all county assessors, county clerks, county commissions, and county Board of Equalization members.

**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 and bills that have been filed that he is tracking.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments

**Motion(s)/Comments:** DM discussed that MOUs, low assessments, and Hancock rollback would be good topics for the County Commissioner training that is typically scheduled in January/February. DM provided that she will contact Missouri Association of Counties (MAC) regarding this training opportunity. LJ stated that he will be providing breakfast to his field team members on Thursday, December 12, 2024, and everyone is welcome to join.

**Informational Meeting, No Vote Taken:**