

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

Approved 01/07/2025  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 12/26/2024

**Time:** 10:00 a.m.

**Place:** 3705 Missouri Blvd., Suite 100  
Jefferson City, MO 65109 and  
Webex Conference Call

**Recess/Reconvene Notes:**

▶ **Members Present:**

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

**Staff/Others Present:**


G. Allsberry (GKA), Chief Counsel (via Webex)  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), Appraisal and Assessment Manager,  
Local Assistance (via Webex)  
H. Stiles (HS), Appraisal and Assessment  
Manager, Original Assessment (via  
Webex)

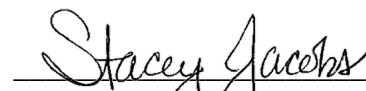
▶ **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

▶ **Agenda**

- ▶ GAR called the meeting to order at 10:02 a.m.
- ▶ DM made a motion to close a portion of the meeting to discuss legal matters per Section 610.021(1), RSMo. The motion was seconded by GAR. The meeting went into closed session at 10:22 a.m. DM made a motion to reopen the meeting at 10:29 a.m. GAR seconded the motion. The meeting reopened at 10:29 a.m.
- ▶ DM made a motion to adjourn the meeting at 10:31 a.m. The motion was seconded by GAR. The meeting adjourned at 10:31 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: THURSDAY, DECEMBER 26, 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=m5c46dd1767870d4cbc38f92414d8e909>

Meeting number (access code): 2634 077 2279 Meeting password: 4mVtxQqMm55

#### **Join from a video system or application**

Dial [26340772279@stateofmo.webex.com](tel:26340772279)

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,,26340772279##](tel:+16504793207,26340772279##) 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 24, 2024, at 9:43 a.m. on the front door of the building by Stacey Jacobs and at 9:50 a.m. on the STC website by Debbie Hagenhoff.

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

Thursday, December 26, 2024

10:00 a.m.

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

- A. Benton County – Residential
- B. Lincoln County – Residential
- C. Morgan County – Residential
- D. Randolph County – Residential
- E. Washington County – Residential

### **II. Form 11**

- A. Exhibit A., 1

### **III. Form 11s Amended**

- A. Exhibit B., 1 and 2

### **IV. Form 11As**

- A. Exhibit C., 1 – 17

### **V. Administration**

- A. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated December 10, 2024, and December 19, 2024, and Closed Meetings dated December 10, 2024)
- B. 2024 Holiday Luncheon Request
- C. Missouri Mappers Association March 2025 Course Approval

### **VI. Legal**

- A. 2025 Bar Dues Request
- B. Natural Gas Depreciation Schedule Discussion

### **VII. Original Assessment**

- A. CIA Exam Part 2 Request for Peter Chari
- B. CIA Exam Part 3 Request for Peter Chari

### **VIII. Closed Session**

- A. Legal – Section 610.021(1)

### **IX. Open Session**

### **X. 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 – Benton County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Benton County based on their 2023-2024 residential sales study of 55.11%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. The Commission discussed adding the percent the county is out of compliance to the MOU going forward. DM made a motion to approve the MOU for Benton 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 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 – Lincoln County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Lincoln County based on their 2023-2024 residential sales study of 72.80%. 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 Lincoln 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 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 – Morgan County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Morgan County based on their 2023-2024 residential sales study of 59.03%. 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 Morgan 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 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 – Randolph County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Randolph County based on their 2023-2024 residential sales study of 67.97%. 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 Randolph 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 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 – Washington County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Washington County based on their 2023-2024 residential sales study of 67.07%. 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 Washington 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 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:** Form 11

**Motion(s)/Comments:** SJ presented the Form 11 that was ready for approval, which was listed on Exhibit A. of the agenda. DM made a motion to approve the Form 11 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>
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input 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:** Form 11s Amended

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

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for approval, which were listed on Exhibit C. of the agenda. DM made a motion to approve the Form 11As 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 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 December 10, 2024, and December 19, 2024, and Closed Meeting Minutes dated December 10, 2024. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated December 10, 2024, and December 19, 2024, and Closed Meeting Minutes dated December 10, 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 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:** 2024 Holiday Luncheon Request

**Motion(s)/Comments:** SJ presented a request to approve the 2024 holiday luncheon at an estimated cost of \$579.38. DM made a motion to approve the 2024 holiday luncheon at an estimated cost of \$579.38. 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 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 March 2025 Course Approval

**Motion(s)/Comments:** SJ presented the March 2025 Missouri Mappers Association (MMA) course curriculum for a workshop on Principles of Maintaining Assessment Databases for approval. DM made a motion to approve the workshop on Principles of Maintaining Assessment Databases. 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 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 Bar Dues Request

**Motion(s)/Comments:** GKA presented a request for payment of the 2025 Missouri Bar Dues for Samuel Knapper, Todd Wilson, and himself. The cost per attorney is \$410.00, for a total cost of \$1,230.00. DM made a motion to approve the Missouri Bar Dues for Samuel Knapper, Todd Wilson, and Mr. Allsberry, for a total cost of \$1,230.00. 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 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:** Natural Gas Depreciation Schedule Discussion

**Motion(s)/Comments:** GKA presented a recommendation to amend the State Tax Commission of Missouri Assessors' Manual, 7.4 Assessment of Natural Gas Local Distribution Companies, to guide assessors and natural gas distribution companies to record original costs by year placed in service and to determine depreciation on a straight line basis over a 50-year average life, with a 20% residual, for natural gas local distribution company property assessed as real property. The Commission instructed GKA, LJ, and HS to work on an updated form. DM made a motion to amend the State Tax Commission of Missouri Assessors' Manual, 7.4 Assessment of Natural Gas Local Distribution Companies, effective January 1, 2025, to guide assessors and natural gas companies to record original costs by year placed in service and to determine depreciation on a straight line basis over a 50-year average life, with a 20% residual, for natural gas local distribution company property assessed as real property. 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 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:** CIA Exam Part 2 Request for Peter Chari

**Motion(s)/Comments:** HS presented a request for reimbursement of the Certified Internal Auditor (CIA) Exam 2 fees for Peter Chari. The cost for the exam is \$415.00. DM made a motion to reimburse Mr. Chari for the CIA Exam 2 at a cost of \$415.00 upon passing the exam. 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 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:**

**Agenda - Vote Taken**

**Topic:** CIA Exam Part 3 Request for Peter Chari

**Motion(s)/Comments:** HS presented a request for reimbursement of the Certified Internal Auditor (CIA) Exam 3 fees for Peter Chari. The cost for the exam is \$415.00. DM made a motion to reimburse Mr. Chari for the CIA Exam 3 at a cost of \$415.00 upon passing the exam. GAR 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:**