

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

Approved 04/15/2025
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 04/01/2025

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:

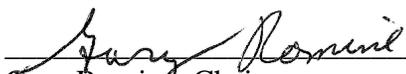
- G. Allsberry (GKA), Chief Counsel
- S. Jacobs (SJ), Administrative Secretary
- L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
- S. Wankum (SW), Miscellaneous Professional

▶ **Review Minutes from Previous Meeting**

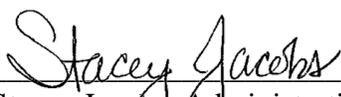
- Approved
- Corrected as follows:

▶ **Agenda**

- ▶ GAR called the meeting to order at 1:30 p.m.
- ▶ DM 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 GWR. The meeting went into closed session at 1:48 p.m. GWR made a motion to reopen the meeting at 2:43 p.m. DM seconded the motion. The meeting reopened at 2:43 p.m.
- ▶ GWR made a motion to adjourn the meeting at 2:45 p.m. The motion was seconded by DM. The meeting adjourned at 2:45 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, APRIL 1, 2025

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=mcaf9fd6ef884b2335bde6cb6ef9cf3c8>

Meeting number (access code): 2869 093 7417 Meeting password: abJuqUpS533

Join from a video system or application

Dial [28690937417@stateofmo.webex.com](tel:28690937417)

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), [28690937417##](tel:28690937417) 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 March 31, 2025, at 11:42 a.m. on the front door of the building and at 11:42 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

Tuesday, April 1, 2025

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 13

- II. Dismissals**
 - A. Exhibit B., 1

- III. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated March 25, 2025,
and March 26, 2025, and Closed Meetings dated March 25, 2025, and March 26,
2025)
 - C. Amendment of March 4, 2025, Commission Comments, Natural Gas Pipeline Depreciation
Discussion Motion
 - D. Section Update
 - E. Conference Room Webcams Request

- IV. Legal**
 - A. Section Update

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

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

- VII. Property Tax/Legislative Items**

- VIII. Commission Comments**

- IX. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)

- X. Open Session**

- XI. 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.

Agenda - Vote Taken

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:

| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
|--|--|--|
| <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 |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input checked="" type="checkbox"/> Not Present |

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:

| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
|--|--|--|
| <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 |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input checked="" type="checkbox"/> Not Present |

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 March 25, 2025, and March 26, 2025, and Closed Meeting Minutes dated March 25, 2025, and March 26, 2025. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated March 25, 2025, and March 26, 2025, and Closed Meeting Minutes dated March 25, 2025, and March 26, 2025. GAR 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 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 |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input checked="" type="checkbox"/> Not Present |

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Amendment of March 4, 2025, Commission Comments, Natural Gas Pipeline Depreciation Discussion Motion

Motion(s)/Comments: GKA discussed the motion made on March 4, 2025, regarding the depreciation of natural gas pipelines and the need for the motion to be amended. DM made a motion to amend the motion approved on March 4, 2025, under the topic of Commission Comments, Natural Gas Pipeline Depreciation Discussion by striking the phrase “to determine depreciation on a straight-line basis over a 20-year average life, with a 20% residual value” and replace with “to determine depreciation using the 20-year Modified Accelerated Cost Recovery System method with a 20% residual value.” GAR 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 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 |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input checked="" type="checkbox"/> Not Present |

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Conference Room Webcams Request

Motion(s)/Comments: SJ presented a request for webcams for the conference rooms. SJ recommended purchasing both webcams for testing which works best. The webcam that does not perform as expected would be returned and a second webcam would be purchased that works the best. DM made a motion to approve the purchase of two webcams at a total cost of \$427.79, with the understanding that one webcam would be returned and a second purchased after testing. 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 |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present |

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Personnel – Local Assistance

Motion(s)/Comments: LJ presented the resignation/retirement letter submitted by Larry Hixson, Appraisal and Assessment Assistant Manager for Local Assistance, effective May 1, 2025, with his last working day April 30, 2025. DM made a motion to accept and approve the resignation/retirement of Mr. Hixson, effective April 30, 2025/May 1, 2025, respectively. 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 |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present |

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Agenda - Vote Taken

Topic: Personnel Item – Original Assessment

Motion(s)/Comments: GWR made a motion to offer the position of the Original Assessment Manager to Matthew Fudge, at an annual salary of \$85,000, effective April 3, 2025, or a date provided by Mr. Fudge, pending background and tax compliance checks. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea**
- Nay**
- Abstain**
- Not Present**

Debbi McGinnis, Commissioner

- Yea**
- Nay**
- Abstain**
- Not Present**

Greg Razer, Commissioner

- Yea**
- Nay**
- Abstain**
- Not Present**

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: 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: Original Assessment Section Update

Motion(s)/Comments: SJ stated that she had no new updates from the Original Assessment Section.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: Legislative/Policy Analyst Dan Hutton was not able to attend the meeting due to a meeting at the Capitol. The Commission acknowledged the Property Tax/Legislative update submitted by Mr. Hutton.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

| # | Appeal Number | Name | County | Current Assd Value | Stipulated Assd Value | Diff | Tax Years |
|----|---------------|-----------------------|-----------|--------------------|-----------------------|--------|-----------|
| 1 | 18-58000 | T-Mobile Central LLC | Gentry | \$63,840 | \$42,966 | 32.70% | 2018 |
| 2 | 18-58001 | T-Mobile Central LLC | Gentry | \$79,890 | \$53,767 | 32.70% | 2018 |
| 3 | 18-58002 | T-Mobile Central LLC | Gentry | \$56,120 | \$37,770 | 32.70% | 2018 |
| 4 | 23-10152 | Daniel Gerard Barrett | St. Louis | \$753,460 | \$714,590 | 5.16% | 2023-2024 |
| 5 | 23-10288 | Robert Charles Conrad | St. Louis | \$55,230 | \$52,440 | 5.05% | 2023-2024 |
| 6 | 23-10376 | Thomas Vincent Beck | St. Louis | \$83,580 | \$75,240 | 9.98% | 2023-2024 |
| 7 | 23-10394 | Joshua David Mesger | St. Louis | \$80,790 | \$73,150 | 9.46% | 2023-2024 |
| 8 | 23-10421 | James M Young | St. Louis | \$171,000 | \$158,650 | 7.22% | 2023-2024 |
| 9 | 23-10429 | Adeyemo Sodipo | St. Louis | \$144,650 | \$122,170 | 15.54% | 2023-2024 |
| 10 | 23-10562 | Samuel Digirolamo | St. Louis | \$137,390 | \$128,250 | 6.65% | 2023-2024 |
| 11 | 23-10614 | Michael K Fagan | St. Louis | \$53,200 | \$50,350 | 5.36% | 2023-2024 |
| 12 | 23-11239 | Theresa Johnson Et Al | St. Louis | \$25,500 | \$23,560 | 7.61% | 2023-2024 |
| 13 | 23-11248 | Theresa Johnson Et Al | St. Louis | \$32,620 | \$30,970 | 5.06% | 2023-2024 |

Exhibit B. Dismissals

| # | Appeal Number | Name | County |
|---|---------------|---|-----------|
| 1 | 23-19291 | 1241 Ambassador LLC and NBI Ambassador LLC TE | St. Louis |