

# 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:** 04/29/2025

**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  
M. Fudge (MDF), Appraisal and Assessment  
Manager, Original Assessment  
D. Hutton (DH), Legislative/Policy Analyst  
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 2:13 p.m. DM made a motion to reopen the meeting at 4:03 p.m. GWR seconded the motion. The meeting reopened at 4:03 p.m.
- GWR made a motion to adjourn the meeting at 4:22 p.m. The motion was seconded by DM. The meeting adjourned at 4:22 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 1:30 P.M.  
DATE: TUESDAY, APRIL 29, 2025

PLACE: OFFICE OF THE STATE TAX COMMISSION  
3705 MISSOURI BLVD., SUITE 100  
STC SMALL CONFERENCE ROOM  
JEFFERSON CITY, MO 65109  
and  
MICROSOFT TEAMS MEETING/CONFERENCE CALL

#### MICROSOFT TEAMS MEETING DETAILS:

[Join the meeting now](#)

Meeting ID: 234 209 584 465 5

Meeting Passcode: n5Ns9hx3

Dial in by phone

[+1 469-998-7961,,782349529#](#) United States, Dallas

[Find a local number](#)

Phone conference ID: 782 349 529#

#### State Tax Commission Records Custodian

Stacey Jacobs

Administrative Secretary

573-751-1716

[Stacey.Jacobs@stc.mo.gov](mailto:Stacey.Jacobs@stc.mo.gov)

Posted April 28, 2025, at 11:54 a.m. on the front door of the building and at 11:56 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 29, 2025

1:30 p.m.

- I. Memorandum of Understanding**
  - A. Ozark County – Residential
- II. Stipulations**
  - A. Exhibit A., 1 – 16
- III. Dismissals**
  - A. Exhibit B., 1 – 16
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes
    - (Meeting of the State Tax Commission of Missouri dated April 22, 2025,  
and Closed Meeting dated April 22, 2025)
  - C. Section Update
- V. Legal**
  - A. Section Update
- VI. Local Assistance**
  - A. Section Update
- VII. Original Assessment**
  - A. Section Update
- VIII. Property Tax/Legislative Items**
- IX. Commission Comments**
- X. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
- XI. Open Session**
- XII. 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

Page 1 of 3  
Meeting Date: 04/29/25

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

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Ozark County based on their 2023-2024 residential sales study of 45.81%. The MOU provides 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 Ozark County based on their 2023-2024 residential sales study. 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:** 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**

☒

**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:**

## Agenda - Vote Taken

Page 2 of 3

Meeting Date: 04/29/25

**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**

☒ 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:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated April 22, 2025, and Closed Meeting Minutes dated April 22, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated April 22, 2025, and Closed Meeting Minutes dated April 22, 2025. 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:** Legal - Jackson County 2025 Assessment Order

**Motion(s)/Comments:** The Commission discussed the Jackson County 2025 Assessment Order and timing of Jackson County applying the 2025 assessments properly and in accordance with the State Tax Commission Assessment Order dated April 22, 2025. DM made a motion providing the authority to initiate a petition for writ of mandamus for the 2025 Jackson County assessments in accordance with the State Tax Commission's April 22, 2025, Assessment Order. GAR 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. SJ also inquired if the May 28, 2025, Commission Meeting could be moved to 11:00 a.m. to allow her to attend a MOVERS meeting. The Commission agreed to move the May 28, 2025, Commission Meeting to 11:00 a.m.

**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 of the 2023-2024 cycle. LJ also informed the Commission that the first meeting took place earlier that day regarding the review of the assessment maintenance plan document and process for 2026-2027.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

**Motion(s)/Comments:** MDF presented the Original Assessment Section Update and discussed the progress for the 2025 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DH discussed the Legislative Update and bills that he is tracking. DH also provided he has worked on bill reviews. The STC is assigned most local government bills to review.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10351	Edmond J Ryan Mary Ann Schmelig ETAL	St. Louis	\$51,300	\$42,750	16.67%	2023- 2024
2	23-10434	John David McDonald	St. Louis	\$92,740	\$79,990	13.75%	2023- 2024
3	23-10569	Peggy Jean Stewart	St. Louis	\$60,820	\$51,300	15.65%	2023- 2024
4	23-10573	Danny M Schafer	St. Louis	\$24,720	\$21,660	12.38%	2023- 2024
5	23- 110302	Judith K Goring Trustee	St. Louis	\$108,530	\$103,090	5.01%	2023- 2024
6	23-12656	SVT 530 Maryville Centre LP	St. Louis	\$2,776,000	\$1,523,200	45.13%	2023- 2024
7	23-12657	SVT Woodsmill I LP	St. Louis	\$2,776,000	\$1,347,200	51.47%	2023- 2024
8	23-12658	SVT Woodsmill I LP	St. Louis	\$2,776,000	\$1,136,000	59.08%	2023- 2024
9	23-12659	SVT Woodsmill 550 Maryville Centre LPI	St. Louis	\$2,292,320	\$620,800	72.92%	2023- 2024
10	23-12661	Maryville Centre Plat Four Trustees	St. Louis	\$5,574,530	\$528,960	90.51%	2023- 2024
11	23-12662	SVT 540 Maryville Centre LP	St. Louis	\$2,548,830	\$1,686,400	33.84%	2023- 2024
12	23-12663	SVT 635-645 Maryville Centre LP	St. Louis	\$3,597,980	\$2,252,800	37.39%	2023- 2024
13	23-12664	SVT 625 Maryville Centre LP	St. Louis	\$2,478,430	\$1,113,600	55.07%	2023- 2024
14	23-12665	Maryville Centre Plat Two Trustees	St. Louis	\$3,330,460	\$320,000	90.39%	2023- 2024
15	23-12666	SVT 655 Maryville Centre LP	St. Louis	\$2,207,810	\$924,800	58.11%	2023- 2024
16	24-32510	Tyler and Briana Vargas	St. Charles	\$113,259	\$102,600	9.41%	2024



Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10709	Aaron Millerman	St. Louis
2	23-110347	George Robertson	St. Louis
3	23-111301	Randall F Scherck	St. Louis
4	23-11165	Maria Renee Withington	St. Louis
5	23-112133	Mark Andy Inc	St. Louis
6	23-112164	1100 Research LLC CK Power Clayton Costello	St. Louis
7	23-112174	Midamerica Hotels Corporation	St. Louis
8	23-112175	Midamerica Hotels Corporation	St. Louis
9	23-112201	CW 35 Investors LLC ETAL	St. Louis
10	23-112246	Lindbergh Plaza Owner LLC	St. Louis
11	23-112266	T C Des Peres Corners	St. Louis
12	23-112281	1864 Properties LLC	St. Louis
13	23-112289	SSM Health Care Central Region	St. Louis
14	23-112296	St Clare Physicians II LLC Leesees	St. Louis
15	23-112301	2234 El Segundo LLC	St. Louis
16	23-12352	Brian Knoerle	St. Louis