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

Approved 06/02/2025 Page 1 of 1 Minutekeeper's Initials

Small Conference Room Jefferson City, MO 65109 and Microsoft Teams Conference Call

Recess/Reconvene Notes:

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▶	IV	ıem	ners	Present:	

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

Staff/Others Present:

- G. Allsberry (GKA), Chief Counsel (via Microsoft Teams)
- P. Chari (PC), Appraisal and Assessment Specialist (via Microsoft Teams)
- D. Hutton (DH), Legislative/Policy Analyst
- L. Jones (LJ), Appraisal and Assessment Manager, Local Assistance
- J. Sones (JS), Appraisal and Assessment Specialist
- S. Wankum (SW), Miscellaneous Professional

▶ Review Minutes from Previous Meeting

Corrected as follows:

Agenda

- ► GAR called the meeting to order at 11:04 a.m.
- ► GWR made a motion to adjourn the meeting at 11:50 a.m. The motion was seconded by DM. The meeting adjourned at 11:50 a.m.

Gary Romine, Chairman

tacey Jacobs Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 11:00 A.M. DATE: WEDNESDAY, MAY 28, 2025

PLACE: OFFICE OF THE STATE TAX COMMISSION

3705 MISSOURI BLVD., SUITE 100 STC SMALL CONFERENCE ROOM JEFFERSON CITY, MO, 65109

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

Posted May 27, 2025, at 10:10 a.m. on the front door of the building by Stacey Jacobs and at 10:16 a.m. on the STC website by Debbie Hagenhoff.

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Wednesday, May 28, 2025 11:00 a.m.

I. Memorandum of Understanding

A. Webster County – Residential

II. Administration

A. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated May 13, 2025, and May 22, 2025, and Closed Meeting Minutes dated May 13, 2025, and May 22, 2025)

III. Legal

A. Board of Equalization Orders Discussion

IV. Local Assistance

- A. Request to Withhold Assessment Maintenance Funds for Andrew County
- B. Request to Withhold Assessment Maintenance Funds for Audrain County
- C. Request to Withhold Assessment Maintenance Funds for Carter County
- D. Request to Withhold Assessment Maintenance Funds for Cole County
- E. Request to Withhold Assessment Maintenance Funds for Cooper County
- F. Request to Withhold Assessment Maintenance Funds for Iron County
- G. Request to Withhold Assessment Maintenance Funds for Jackson County
- H. Request to Withhold Assessment Maintenance Funds for Lawrence County
- I. Request to Withhold Assessment Maintenance Funds for Newton County
- J. Request to Withhold Assessment Maintenance Funds for Pike County
- K. Request to Withhold Assessment Maintenance Funds for Platte County
- L. Request to Withhold Assessment Maintenance Funds for Polk County
- M. Request to Withhold Assessment Maintenance Funds for Putnam County
- N. Request to Withhold Assessment Maintenance Funds for Reynolds County
- O. Request to Withhold Assessment Maintenance Funds for Taney County
- P. Discussion Regarding McDonald County Amended MOU Request

V. Original Assessment

A. Draft 2025 Certification of CAOBA and CAOBO

VI. Commission Comments

VII. Open Session

VIII. 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.

Page 1 **of** 10 **Meeting Date:** 05/28/25

Topic: Memorandum of Understanding – Webster County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Webster County based on their 2023-2024 residential sales study of 66.34%. The MOU provides 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 Webster County based on their 2023-2024 residential sales study. GWR seconded the motion.

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1 opic:	Approval of Minutes	8							
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					-	2025, and May 22, 2025. DM			
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Page 2 **of** 10 **Meeting Date:** 05/28/25

Greg Razer, Commissioner

Topic: Board of Equalization Orders Discussion

Vote/Action Taken: Gary Romine, Chairman

Motion(s)/Comments: GKA distributed draft Board of Equalization (BOE) Orders requiring BOEs to remain open based on MOUs for the counties with assessment increase requirements for 2025. Requiring the BOE to remain open would give the STC time to ensure the MOU requirements were followed. There was discussion about the time frame to set levies and the closing of the assessment book. The Commission agreed to use the fourth Saturday in August as the required date to remain open for the BOE Orders. GKA stated that should the county not have the assessment roll or a Form 11/11A to the STC by that date, the Commission could call the BOE back if there is a need for BOE action. DM made a motion to accept the proposed BOE Order drafts with the amendment to include closing the 4th Saturday in August. GWR seconded the motion.

Debbi McGinnis, Commissioner

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						ssments to progress towards 90% -
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comme	ercial appraisal study r	eflected	75.64% of ma	ırket value. GV	WR mad	le a motion to approve withholding
FY-202	26 assessment mainter	nance fur	nds for Andrev	w County in the	e amoun	t of \$37,956.60. DM seconded the
motion	l .					
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Page 3 **of** 10 **Meeting Date:** 05/28/25

Topic: Request to Withhold Assessment Maintenance Funds for Audrain County

Vote/Action Taken:

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Audrain County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Audrain County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required in their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 59.21% of market value. GWR made a motion to approve withholding FY-2026 assessment maintenance funds for Audrain County in the amount of \$51,275.40. DM seconded the motion.

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Motion assessi steps n market resider	Topic: Request to Withhold Assessment Maintenance Funds for Carter County Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Carter County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Carter County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required in their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 70.85% of market value. GWR made a motion to approve withholding the remainder of FY-2025 assessment maintenance funds in the amount of \$13,706.64 and FY-2026 assessment							
		ount of \$24,314.40 for						
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Page 4 **of** 10 **Meeting Date:** 05/28/25

Topic: Request to Withhold Assessment Maintenance Funds for Cole County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Cole County's assessment maintenance funds based the Assessor's signed a MOU regarding 2025 assessments. The MOU outlined the steps necessary for Cole County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required by the signed MOU and signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 67.53% of market value. GWR made a motion to approve withholding the remainder of FY-2025 assessment maintenance funds in the amount of \$4,635.48 and FY-2026 assessment maintenance funds in the amount of \$118,215.90 for Cole County. DM seconded the motion.

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Page 5 **of** 10 **Meeting Date:** 05/28/25

Topic: Request to Withhold Assessment Maintenance Funds for Iron County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Iron County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Iron County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required by their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 63.67% of market value. GWR made a motion to approve withholding the remainder of FY-2025 assessment maintenance funds in the amount of \$13,466.68 and FY-2026 assessment maintenance funds in the amount of \$41,263.20 for Iron County. DM seconded the motion.

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motion	l.				
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Page 6 **of** 10 **Meeting Date:** 05/28/25

Topic: Request to Withhold Assessment Maintenance Funds for Lawrence County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Lawrence County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Lawrence County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required by their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 53.37% of market value. GWR made a motion to approve withholding the remainder of FY-2025 assessment maintenance funds in the amount of \$20,634.91 and FY-2026 assessment maintenance funds in the amount of \$72,494.40 for Lawrence County. DM seconded the motion.

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residential s	ales study reflect	ed 77.51	l% of market v	alue. GWR ma	ade a m	otion to approve withholding FY-			
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Page 7 **of** 10 **Meeting Date:** 05/28/25

Topic: Request to Withhold Assessment Maintenance Funds for Pike County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Pike County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Pike County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required by their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 59.52% of market value. GWR made a motion to approve withholding FY-2026 assessment maintenance funds for Pike County in the amount of \$47,180.10. DM seconded the motion.

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Page 8 **of** 10 **Meeting Date:** 05/28/25

Topic: Request to Withhold Assessment Maintenance Funds for Polk County

Vote/Action Taken:

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Polk County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Polk County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required by their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 55.01% of market value. GWR made a motion to approve withholding the remainder of FY-2025 assessment maintenance funds in the amount of \$24,762.36 and FY-2026 assessment maintenance funds in the amount of \$65,406.00 for Polk County. GAR seconded the motion.

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assessi steps n market resider	ment maintenance fund lecessary for Putnam C value as required by to litial sales study reflect ssessment maintenance	resented a memorandu ds based the Assessor's County's 2025 Resident their signed 2022-2023 ed 69.45% of market v e funds for Putnam Co	s unwillingness tial Assessment Assessment M value. GWR m	s to sign its to pro Maintena nade a m	a MOU. The MOU of ogress towards 90% - nce Plan. The 2023-2 otion to approve with	outlined the 110% of 2024 holding FY-
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Page 9 **of** 10 **Meeting Date:** 05/28/25

Greg Razer, Commissioner

Topic: Request to Withhold Assessment Maintenance Funds for Reynolds County

Vote/Action Taken:

Gary Romine, Chairman

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Reynolds County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Reynolds County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required by their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 41.07% of market value. GWR made a motion to approve withholding the remainder of FY-2025 assessment maintenance funds in the amount of \$34,329.90 and FY-2026 assessment maintenance funds in the amount of \$34,527.90 for Reynolds County. DM seconded the motion.

Debbi McGinnis, Commissioner

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Motio assessi steps r market resider	Topic: Request to Withhold Assessment Maintenance Funds for Taney County Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Taney County's assessment maintenance funds based the Assessor's unwillingness to sign a MOU. The MOU outlined the steps necessary for Taney County's 2025 Residential Assessments to progress towards 90% - 110% of market value as required by their signed 2022-2023 Assessment Maintenance Plan. The 2023-2024 residential sales study reflected 51.36% of market value. GWR made a motion to approve withholding FY-2026 assessment maintenance funds for Taney County in the amount of \$165,108.90. DM seconded the								
Gary	Action Taken: Romine, Chairman Yea Nay Abstain Not Present Continue Discussion Date: ic directions for the in	Time:	nt	Greg 1	Razer, Commissioner Yea Nay Abstain Not Present				

Page 10 **of** 10 **Meeting Date:** 05/28/25

Topic: Discussion Regarding McDonald County Amended MOU Request

Motion(s)/Comments: LJ presented a memorandum received from McDonald County Assessor, Sue Ann Stokes, requesting to amend the McDonald County MOU signed January 23, 2025. The Commission discussed the original MOU agreement and the proposed change to the MOU. GWR made a motion to deny the request to amend the McDonald County MOU. DM seconded the motion.

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Agenda – No Vote Taken

Page 1 **of** 1 **Meeting Date:** 05/28/25

Topic: Draft 2025 Certification of CAOBA and CAOBO

Motion(s)/Comments: PC presented the 2025 draft valuations for Commercial Aircraft Owned by Airlines (CAOBA) and Commercial Aircraft Owned by Others (CAOBO) for review. He stated that all companies had been contacted and although there were some still outstanding, the report reflected all that had been received and valued.