

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 07/08/2025  
Page 1 of 1  
Minutekeeper's Initials  
SW

**Date:** 06/24/2025

**Time:** 1:30 p.m.

**Place:** 3705 Missouri Blvd., Suite 100  
Small Conference Room  
Jefferson City, MO 65109 and  
Microsoft Teams 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

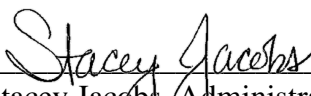
#### ► Review Minutes from Previous Meeting

- ☒ 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 personnel matters per Section 610.021(3) and (13), RSMo. The motion was seconded by GAR. The meeting went into closed session at 2:22 p.m. DM made a motion to reopen the meeting at 2:44 p.m. GAR seconded the motion. The meeting reopened at 2:44 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 GAR. The meeting went into closed session at 2:46 p.m. DM made a motion to reopen the meeting at 4:20 p.m. GAR seconded the motion. The meeting reopened at 4:20 p.m.
- DM made a motion to adjourn the meeting at 4:20 p.m. The motion was seconded by GAR. The meeting adjourned at 4:20 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, JUNE 24, 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 June 23, 2025, at 12:16 p.m. on the front door of the building by Stacey Jacobs and at 12:22 p.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, June 24, 2025

1:30 p.m.

### **I. Original Assessment Certification**

- A. Document 1 – 2025 Certification of Centrally Assessed Railroad and Utility Companies dated 06-24-2025

### **II. Memorandum of Understanding**

- A. Johnson County – Budget

### **III. Stipulations**

- A. Exhibit A., 1 – 21

### **IV. Dismissals**

- A. Exhibit B., 1 – 6

### **V. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated June 10, 2025, and Closed Meeting Minutes date June 10, 2025)
- C. Section Update
- D. FY-2026 -2030 Draft STC Strategic Plan
- E. Leased Company Investigations Discussion per Section 138.235.2, RSMo
- F. MSAA Physical Inspection Procedures Request Draft Response

### **VI. Legal**

- A. Section Update

### **VII. Local Assistance**

- A. Section Update

### **VIII. Original Assessment**

- A. Section Update

### **IX. Legislative Update**

### **X. Commission Comments**

- A. Newton County Correspondence

### **XI. Closed Session**

- A. Legal – Section 610.021(1)
- B. Personnel – Section 610.021(3) and (13)

### **XII. Open Session**

### **XIII. 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 6

Meeting Date: 06/24/25

**Topic:** Original Assessment Certification – Document 1 – 2025 Certification of Centrally Assessed Railroad and Utility Companies dated 06-24-2025

**Motion(s)/Comments:** MDF presented the Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Document 1 dated June 24, 2025. DM made a motion to approve the Certification of Centrally Assessed Railroad and Utility Companies. 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:** Memorandum of Understanding – Johnson County, Budget

**Motion(s)/Comments:** LJ presented a Budget Memorandum of Understanding (MOU) for Johnson County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue fund to the assessment fund for 2025 in the amount of \$20,000.00. The three-year average will be computed for the 2026 budget year and every year succeeding as if the entire \$20,000.00 has actually been deposited in the assessment fund for 2025. DM made a motion to approve the Johnson County Budget MOU. 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:** 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 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"/> <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>
<input type="checkbox"/> <b>Not Present</b>	<input type="checkbox"/> <b>Not Present</b>	<input checked="" type="checkbox"/> <b>Not Present</b>

☐ **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 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"/> <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>
<input type="checkbox"/> <b>Not Present</b>	<input type="checkbox"/> <b>Not Present</b>	<input checked="" type="checkbox"/> <b>Not Present</b>

☐ **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 June 10, 2025, and Closed Meeting Minutes dated June 10, 2025. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated June 10, 2025, and Closed Meeting Minutes dated June 10, 2025. GAR seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, Commissioner**

☒

**Yea**

☒

**Yea**

☐

**Yea**

☐

**Nay**

☐

**Nay**

☐

**Nay**

☐

**Abstain**

☐

**Abstain**

☐

**Abstain**

☐

**Not Present**

☐

**Not Present**

☒

**Not Present**

☐

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** FY-2026-2030 Draft STC Strategic Plan

**Motion(s)/Comments:** SJ presented the draft FY-2026-2030 State Tax Commission (STC) Strategic Plan. The Commission discussed the plan and amendments. DM made a motion to approve the FY-2026-2030 STC Strategic Plan with amendments. GAR seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, Commissioner**

☒

**Yea**

☒

**Yea**

☐

**Yea**

☐

**Nay**

☐

**Nay**

☐

**Nay**

☐

**Abstain**

☐

**Abstain**

☐

**Abstain**

☐

**Not Present**

☐

**Not Present**

☒

**Not Present**

☐

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Leased Company Investigations Discussion per Section 138.235.2, RSMo

**Motion(s)/Comments:** SJ discussed the requirements of Section 138.235.2, RSMo, and an audit recommendation from the agency's most recent audit to implement a practice to comply with statute which provides the STC shall investigate companies which have tangible personal property for lease or companies which lease tangible personal property in order to cause the property to be properly taxed within the state. SJ also presented a memo drafted by the managers for this statute. The potential implementation would be the STC distributing the draft letter to assessors annually and investigate any companies that were reported by the assessors. The Commission discussed the implementation and the draft letter. DM made a motion to distribute the draft letter to county assessors in March each year beginning in 2026. 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>
<input type="checkbox"/> <b>Not Present</b>	<input type="checkbox"/> <b>Not Present</b>	<input checked="" type="checkbox"/> <b>Not Present</b>

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** MSAA Physical Inspection Procedures Draft Response

**Motion(s)/Comments:** SJ presented a draft response recommended by the managers to the Missouri State Assessors' Association regarding their request for physical inspection procedures. The Commission and managers discussed the draft and wanted additional time to review. The Commission instructed SJ to put on the next Commission Meeting agenda.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
<input type="checkbox"/> <b>Yea</b>	<input 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>
<input type="checkbox"/> <b>Not Present</b>	<input type="checkbox"/> <b>Not Present</b>	<input type="checkbox"/> <b>Not Present</b>

☒ **Continue Discussion/Vote until meeting at:**  
**Date:** July 8, 2025                      **Time:** 1:30 p.m.                      **Place:** STC  
**Specific directions for the interim period:**

**Topic:** Personnel – Local Assistance

**Motion(s)/Comments:** LJ presented a recommendation to offer the position of Appraisal and Assessment Representative to Aaron Bunting at an annual salary of \$58,762.00, effective July 16, 2025, or a date provided by Mr. Bunting. LJ also recommended a salary increase after a probationary period to \$62,058.00 and a title of Senior Appraisal and Assessment Representative. DM made a motion to conditionally offer the Appraisal and Assessment Representative position to Mr. Bunting at an annual salary of \$58,762.00, effective July 16, 2025, or a start date provided by Mr. Bunting pending background and tax compliance checks. Upon successful completion of a one-year probationary period, Mr. Bunting's salary will increase to \$62,058.00 and his title will change to Senior Appraisal and Assessment Representative. 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>
<input type="checkbox"/> <b>Not Present</b>	<input type="checkbox"/> <b>Not Present</b>	<input checked="" type="checkbox"/> <b>Not Present</b>

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Personnel – Local Assistance

**Motion(s)/Comments:** LJ presented a recommendation to offer the position of Appraisal and Assessment Representative to Joshua Hayes at an annual salary of \$55,736.00, effective July 16, 2025, or a date provided by Mr. Hayes. LJ also recommended a salary increase after a probationary period to \$58,762.00 and a title of Senior Appraisal and Assessment Representative. DM made a motion to conditionally offer the Appraisal and Assessment Representative position to Mr. Hayes at an annual salary of \$55,736.00, effective July 16, 2025, or a start date provided by Mr. Hayes pending background and tax compliance checks. Upon successful completion of a one-year probationary period, Mr. Hayes's salary will increase to \$58,762.00 and his title will change to Senior Appraisal and Assessment Representative. 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>
<input type="checkbox"/> <b>Not Present</b>	<input type="checkbox"/> <b>Not Present</b>	<input checked="" type="checkbox"/> <b>Not Present</b>

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**



**Topic:** Personnel – Original Assessment

**Motion(s)/Comments:** MDF discussed his current Utah Appraiser license and his intent to request reciprocity from the State of Missouri. MDF informed the Commission there is a \$300.00 registration fee and a \$43.00 fingerprint fee. The Commission discussed the fees and the reciprocity process. DM made a motion to approve \$343.00 for MDF to request reciprocity from the State of Missouri for his appraiser license. 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.

**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 and the preparation for the 2025-2026 cycle.

**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:** Legislative Update

**Motion(s)/Comments:** DH discussed the Legislative Update and the actions during Special Session. DH provided he is working on legislative research regarding Hancock language and recommendations for any other legislative items.

**Informational Meeting, No Vote Taken:**

**Topic:** Newton County Correspondence

**Motion(s)/Comments:** The Commission discussed the letter received from Cheryle Perkins, Newton County Assessor, regarding the Memorandum of Understanding and her intended actions.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10036	Roman Dzhurinskiy	St. Louis	\$43,420	\$37,620	13.36%	2023-2024
2	23-10178	WJL Lindbergh Center LLC Et Al	St. Louis	\$168,000	\$100,800	40.00%	2023-2024
3	23-10179	WJL Lindbergh Center LLC Et Al	St. Louis	\$407,940	\$235,200	42.34%	2023-2024
4	23-10832	Mark A. Schenberg	St. Louis	\$336,360	\$247,000	26.57%	2023-2024
5	23-110192	Jeffrey J. Morrisey	St. Louis	\$160,170	\$138,890	13.29%	2023-2024
6	23-11112	Cody James Stoll	St. Louis	\$51,530	\$48,170	6.52%	2023-2024
7	23-11148	Hillel Yehudah Anton	St. Louis	\$54,850	\$44,370	19.11%	2023-2024
8	23-11169	Jenny Marie Donnelly	St. Louis	\$108,810	\$72,200	33.65%	2023-2024
9	23-11181	David R. Kaplan	St. Louis	\$104,250	\$88,160	15.43%	2023-2024
10	23-112010	Michael Julius Burkemper	St. Louis	\$66,800	\$60,230	9.84%	2023-2024
11	23-112027	Fernando Grignola	St. Louis	\$99,860	\$91,200	8.67%	2023-2024
12	23-112131	Hickock Holdings, LLC	St. Louis	\$2,794,340	\$2,051,200	26.59%	2023-2024
13	23-11318	Karyn D Nondorf Nondorf Family Trust	St. Louis	\$116,390	\$104,690	10.05%	2023-2024
14	23-11331	Christopher M. Saupe	St. Louis	\$60,530	\$59,260	2.10%	2023-2024
15	23-11346	Jerald and Shelley Hochsztein	St. Louis	\$78,450	\$73,720	6.03%	2023-2024
16	23-11347	Rachel Chau	St. Louis	\$72,980	\$66,310	9.14%	2023-2024
17	23-11351	Jeffrey Brehm	St. Louis	\$51,190	\$40,850	20.20%	2023-2024
18	23-11364	David Fry	St. Louis	\$43,510	\$37,240	14.41%	2023-2024
19	23-19493	Shop City Inc	St. Louis	\$177,000	\$146,140	17.44%	2023-2024
20	24-10005	Patrice Jean Toomey	St. Louis	\$79,860	\$70,360	11.90%	2024
21	24-10266	Calvin B. Niehaus	St. Louis	\$63,270	\$57,570	9.01%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10262	Twenty One North Meramec LLC	St. Louis
2	23-10615	George Livesay	St. Louis
3	23-10735	Jackie Robinson	St. Louis
4	23-111987	Lisa Miriam Matejcic	St. Louis
5	23-111996	Lawrence P Kavanagh	St. Louis
6	23-11208	Kevin Gleason	St. Louis