

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
SW

Date: 07/22/2025

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.
- GWR 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 DM. The meeting went into closed session at 2:20 p.m. GWR made a motion to reopen the meeting at 3:24 p.m. DM seconded the motion. The meeting reopened at 3:24 p.m.
- GWR made a motion to adjourn the meeting at 3:25 p.m. The motion was seconded by DM. The meeting adjourned at 3:25 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, JULY 22, 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

Posted July 21, 2025, at 12:45 p.m. on the front door of the building by Stacey Jacobs and at 12:49 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, July 22, 2025

1:30 p.m.

I. Original Assessment Certification

- A. Document 3 – 2025 Amended Certification of Commercial Aircraft Owned by Others dated 07-22-2025

II. Application for Review

- A. 19-20159, 601 Metropolitan Square, LLC v. City of St. Louis

III. Stipulations

- A. Exhibit A., 1 – 40

IV. Dismissals

- A. Exhibit B., 1 – 5

V. Form 11s

- A. Exhibit C., 1 – 53

VI. Orders to Boards of Equalization

- A. Exhibit D., 1 – 35, Orders to Close
- B. Carter County Residential Equalization Order
- C. Cooper County Residential Equalization Order
- D. DeKalb County Commercial Equalization Order
- E. McDonald County Residential Equalization Order
- F. Polk County Residential Equalization Order
- G. Reynolds County Residential Equalization Order
- H. Taney County Commercial Equalization Order
- I. Taney County Residential Equalization Order

VII. Administration

- A. STC Calendar Update
- B. Approval of Minutes
 - (Meeting of the State Tax Commission of Missouri dated July 8, 2025, and Closed Meeting Minutes date July 8, 2025)
- C. Section Update
- D. Updated Department Procurement Authority Delegation July 1, 2025

VIII. Legal

- A. Section Update
- B. House Bill 199 (NADA) Discussion

IX. Local Assistance

- A. Section Update
- B. New Maintenance Plan Discussion
- C. Continuing Education Request for New Appraisers

X. Original Assessment

- A. Section Update

XI. Legislative Update

XII. Commission Comments

XIII. Closed Session

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

XIV. Open Session

XV. 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

Page 1 of 10
Meeting Date: 07/22/25

Topic: Original Assessment Certification – Document 3 – 2025 Amended Certification of Commercial Aircraft Owned by Others dated 07-22-2025

Motion(s)/Comments: MDF presented the amended Certification of Commercial Aircraft Owned by Others as illustrated on Document 3 dated July 22, 2025. GWR made a motion to approve the amended Certification of Commercial Aircraft Owned by Others. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

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Nay

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Abstain

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Not Present

Debbi McGinnis, Commissioner

☒

Yea

☐

Nay

☐

Abstain

☐

Not Present

Greg Razer, Commissioner

☒

Yea

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Nay

☐

Abstain

☐

Not Present

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Application for Review – 19-20159, 601 Metropolitan Square, LLC v. City of St. Louis

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeal 19-20159, 601 Metropolitan Square, LLC v. City of St. Louis. GWR made a motion to approve the draft Application for Review Order for appeal 19-20159, 601 Metropolitan Square, LLC v. City of St. Louis. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

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Yea

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Nay

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Abstain

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Not Present

Debbi McGinnis, Commissioner

☒

Yea

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Nay

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Abstain

☐

Not Present

Greg Razer, Commissioner

☒

Yea

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Nay

☐

Abstain

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Not Present

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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. GKA provided there were four Jackson County stipulations on the agenda, but these appeals included new construction or improvements and are not subject to the 15% State Tax Commission Order. GWR made a motion to approve the Stipulations listed on Exhibit A. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Not Present

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Not Present

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Not Present

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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. GWR made a motion to approve the Dismissals on Exhibit B. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Not Present

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Not Present

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Not Present

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for approval, which were listed on Exhibit C. of the agenda. SJ provided an update regarding the number of forms received and where each group was in the process. GWR made a motion to approve the Form 11s on Exhibit C. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Not Present

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Not Present

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Not Present

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Orders to Boards of Equalization to Close

Motion(s)/Comments: SJ presented the Orders to Boards of Equalization to close once they have completed their business or by July 31, 2025. The Orders that were ready for approval were listed on Exhibit D. of the agenda. GWR made a motion to approve the Orders to the Boards of Equalization listed on Exhibit D. to close once they have completed business or by July 31, 2025. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Not Present

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Not Present

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Not Present

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Order to Board of Equalization, Carter County Residential Equalization Order

Motion(s)/Comments: SJ presented a Residential Equalization Order for the Carter County Board of Equalization to increase residential assessments 12%-15% since the County Assessor, Gary Rector, did not follow the recommendations of the draft Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Residential Equalization Order for the Carter County Board of Equalization to increase residential assessments an additional 12%-15%. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: **Time:** **Place:**
Specific directions for the interim period:

Topic: Order to Board of Equalization, Cooper County Residential Equalization Order

Motion(s)/Comments: SJ presented a Residential Equalization Order for the Cooper County Board of Equalization to increase residential assessments an additional 8% since the County Assessor, Gayle Linneman, did not follow the recommendations of the draft Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Residential Equalization Order for the Cooper County Board of Equalization to increase residential assessments an additional 8%. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: **Time:** **Place:**
Specific directions for the interim period:

Topic: Order to Board of Equalization, DeKalb County Commercial Equalization Order

Motion(s)/Comments: SJ presented a Commercial Equalization Order for the DeKalb County Board of Equalization to increase commercial assessments 15% since the County Assessor, Tanya Zimmerman, did not follow the Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Commercial Equalization Order for the DeKalb County Board of Equalization to increase commercial assessments 15%. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Order to Board of Equalization, McDonald County Residential Equalization Order

Motion(s)/Comments: SJ presented a Residential Equalization Order for the McDonald County Board of Equalization to increase residential assessments an additional 8% since the County Assessor, Sue Ann Stokes, did not follow the Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Residential Equalization Order for the McDonald County Board of Equalization to increase residential assessments an additional 8%. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Order to Board of Equalization, Polk County Residential Equalization Order

Motion(s)/Comments: SJ presented a Residential Equalization Order for the Polk County Board of Equalization to increase residential assessments an additional 8% since the County Assessor, Rita Lemmon, did not follow the recommendations of the draft Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Residential Equalization Order for the Polk County Board of Equalization to increase residential assessments an additional 8%. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: **Time:** **Place:**
Specific directions for the interim period:

Topic: Order to Board of Equalization, Reynolds County Residential Equalization Order

Motion(s)/Comments: SJ presented a Residential Equalization Order for the Reynolds County Board of Equalization to increase residential assessments 15% since the County Assessor, Rick Parker, did not follow the recommendations of the draft Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Residential Equalization Order for the Reynolds County Board of Equalization to increase residential assessments 15%. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: **Time:** **Place:**
Specific directions for the interim period:

Topic: Order to Board of Equalization, Taney County Commercial Equalization Order

Motion(s)/Comments: SJ presented a Commercial Equalization Order for the Taney County Board of Equalization to increase commercial assessments 15% over the submitted values on the 2025 Form 11 since the County Assessor, Susan Chapman, did not follow the Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Commercial Equalization Order for Taney County Board of Equalization to increase commercial assessments 15% over the submitted values on the 2025 Form 11. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: **Time:** **Place:**
Specific directions for the interim period:

Topic: Order to Board of Equalization, Taney County Residential Equalization Order

Motion(s)/Comments: SJ presented a Residential Equalization Order for the Taney County Board of Equalization to increase residential assessments 15% since the County Assessor, Susan Chapman, did not follow the recommendations of the draft Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Residential Equalization Order for Taney County Board of Equalization to increase residential assessments 15%. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **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 July 8, 2025, and Closed Meeting Minutes dated July 8, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated July 8, 2025, and Closed Meeting Minutes dated July 8, 2025. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Updated Department Procurement Authority Delegation July 1, 2025

Motion(s)/Comments: SJ presented the updated Department Procurement Authority Delegation (DPAD) dated July 1, 2025, from the Office of Administration, Division of Purchasing. The DPAD provides the requirements for state agencies to follow regarding procurement practices in the State of Missouri. SJ provided the changes that were made to the updated DPAD and that the document is signed by the Chairman. GWR made a motion to approve the updated DPAD dated July 1, 2025. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: New Maintenance Plan Discussion

Motion(s)/Comments: LJ presented the new Assessment Maintenance Plan for the 2026-2027 cycle. The Commission discussed the final draft and the most notable changes that were discussed during the July 8, 2025, Commission Meeting, which were the inclusion of the Assessor's Oath of Office, Objective, Goal, reference to the Residential and Commercial Decisions Models that are in the Assessors' Manual, and the removal of the Assessor's Narrative and the projected budget. GWR made a motion to approve the new Assessment Maintenance Plan for the 2026-2027 cycle. DM 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
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:
Specific directions for the interim period:

Topic: Continuing Education Request for New Appraisers

Motion(s)/Comments: LJ presented a request for 21-hours of continuing education courses for three new appraisers, Aaron Bunting, Matthew Fudge, and Joshua Hayes. These continuing education hours are required as part of the certified appraiser's license. LJ amended the request for only Mr. Bunting and Mr. Fudge at an estimated cost of \$790.00. GWR made a motion to approve the 21-hours of required continuing education for Mr. Bunting and Mr. Fudge at an estimated cost of \$790.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:
Specific directions for the interim period:

Topic: Personnel – Local Assistance

Motion(s)/Comments: LJ provided notification that Joshua Hayes, Appraiser and Assessment Representative, resigned his position, effective July 20, 2025, at 9:00 p.m. DM made a motion to accept and approve the resignation of Mr. Hayes, effective July 20, 2025, at 9:00 p.m. GWR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

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Nay

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Abstain

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Not Present

Debbi McGinnis, Commissioner

☒

Yea

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Nay

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Abstain

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Not Present

Greg Razer, Commissioner

☒

Yea

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Nay

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Abstain

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Not Present

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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 provided she would double check the dates of the hearings for the Special Interim Committee on Property Tax Reform.

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. GKA also discussed that he received correspondence regarding the 50-year natural gas pipeline depreciation forms. The Commission discussed the forms and instructed staff to review the forms and the comments received.

Informational Meeting, No Vote Taken:

Topic: House Bill 199 (NADA) Discussion

Motion(s)/Comments: GKA discussed Senate Bill 199 that was recently signed by the Governor. SJ provided she had received a few inquiries from assessors and CAMA vendors asking about the status of this bill since this is the time of year counties are renewing their contracts. GKA provided the bill does not take effect until January 1, 2026; therefore, the STC is not authorized to select the vehicle valuation guides until January 1, 2026, or after. Section 137.115.9, RSMo, requires the assessors to utilize the October issue of the selected guide, which would need to be in place by January 1, 2026. Due to the timing of the establishing a contract and implementing the data into the CAMA systems, the STC will select a guide during the 2026 calendar year to be in place by January 1, 2027. SJ provided that she is working with the Office of Administration, Division of Purchasing regarding the bid process and will also work with the Missouri State Assessors' Association as well as the CAMA vendors to ensure all specifications required are included in the bid. The Commission also instructed SJ to draft a notice that will be distributed to the county assessors and CAMA vendors.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

Motion(s)/Comments: LJ presented the Local Assistance Section Update and provided the 2023-2024 cycle is complete. Local Assistance is now working on 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 presented the Legislative Update and that he is finalizing the draft summary report to be provided to the Special Interim Committee on Property Tax Reform. The summary report will answer questions posed by Committee members during the July 16, 2025, hearing and provide additional information regarding the assessment process.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: DM provided she received a training opportunity from the Lincoln Land Institute and asked if anyone else had received the information regarding the training. SJ provided that the Commissioners each received the information, and she also provided a copy to GKA. The Commission also discussed the upcoming scheduled hearings for the Special Interim Committee on Property Tax Reform and instructed SJ to add the STC to the witness list and for DH to follow-up with the Committee Chair regarding STC attendance at the hearings.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10113	Doric Investment Company LLC Et Al	St. Louis	\$394,250	\$281,200	28.67%	2023-2024
2	23-10118	Stella Douros Costas	St. Louis	\$160,610	\$133,950	16.60%	2023-2024
3	23-10323	Marchant Lumber Company	St. Louis	\$721,540	\$580,800	19.51%	2023-2024
4	23-10802	Adkins Farm Inc Et Al	St. Louis	\$381,600	\$316,800	16.98%	2023-2024
5	23-10803	10923 Olive Partners LLC	St. Louis	\$455,200	\$319,680	29.77%	2023-2024
6	23-10807	48 Worthington LLC	St. Louis	\$448,000	\$281,600	37.14%	2023-2024
7	23-10809	Craigshire Property LLC	St. Louis	\$728,000	\$569,600	21.76%	2023-2024
8	23-10810	Sher Care Corporation	St. Louis	\$1,040,000	\$894,400	14.00%	2023-2024
9	23-10811	Sher Care Corporation	St. Louis	\$713,600	\$647,840	9.22%	2023-2024
10	23-10812	Sher Care Corporation	St. Louis	\$713,600	\$647,840	9.22%	2023-2024
11	23-10813	Sher Care Corporation	St. Louis	\$356,800	\$333,730	6.47%	2023-2024
12	23-10814	Sher Care Corporation	St. Louis	\$356,800	\$333,730	6.47%	2023-2024
13	23-10815	Sher Care Corporation	St. Louis	\$720,000	\$604,800	16.00%	2023-2024
14	23-10816	Sher Care Corporation	St. Louis	\$703,200	\$541,540	22.99%	2023-2024
15	23-10817	Sher Care Corporation	St. Louis	\$55,200	\$33,430	39.44%	2023-2024
16	23-10818	Green Park Care Inc	St. Louis	\$587,200	\$454,400	22.62%	2023-2024
17	23-10820	Clayton 7801 Investors LLC Et Al	St. Louis	\$224,000	\$152,320	32.00%	2023-2024
18	23-10821	Bradfor Center LLC Etal	St. Louis	\$416,000	\$331,840	20.23%	2023-2024
19	23-10822	2525 S Hanley Investors LLC Etal	St. Louis	\$416,000	\$188,800	54.62%	2023-2024
20	23-10823	Hutkin Kennedy LLC	St. Louis	\$544,000	\$370,270	31.94%	2023-2024
21	23-10824	Hutkin Kennedy LLC	St. Louis	\$65,020	\$37,090	42.96%	2023-2024
22	23-10825	Metro Park LLC Etal	St. Louis	\$1,024,000	\$965,760	5.69%	2023-2024
23	23-10826	Winchester Investors LLC Trustee Etal Winchester Investors LLC Trustee Et Al	St. Louis	\$960,000	\$845,440	11.93%	2023-2024

24	23-10935	Marys LLC	St. Louis	\$210,210	\$163,200	22.36%	2023-2024
25	23-110291	Paul J Fendler Paul J Fendler Sr	St. Louis	\$25,020	\$11,400	54.44%	2023-2024
26	23-110293	Larry Thornton	St. Louis	\$45,090	\$38,760	14.04%	2023-2024
27	23-110600	Mary Brent Building Partnership	St. Louis	\$2,075,840	\$1,328,000	36.03%	2023-2024
28	23-11079	Joseph M Touhill Touhill Joseph M and Blanche H W Trustee	St. Louis	\$135,010	\$95,000	29.63%	2023-2024
29	23-111274	Barron Investments Company LLC A Misso	St. Louis	\$286,690	\$239,400	16.50%	2023-2024
30	23-111275	Barron Investments Company LLC A Misso	St. Louis	\$286,690	\$239,400	16.50%	2023-2024
31	23-111276	Barron Investments Company LLC A Misso	St. Louis	\$273,520	\$239,400	12.47%	2023-2024
32	23-11160	North Sugar Creek LLC	St. Louis	\$357,020	\$262,750	26.40%	2023-2024
33	23-11281	Francis M. Shull	St. Louis	\$37,620	\$34,900	7.23%	2023-2024
34	23-11413	Sheldon Weiss	St. Louis	\$32,970	\$31,410	4.73%	2023-2024
35	23-30737	Kevin Higdon	Jackson	\$56,240	\$6,650	88.18%	2023
36	23-30738	Kevin Higdon	Jackson	\$35,312	\$6,650	81.17%	2023
37	23-30739	Kevin Higdon	Jackson	\$55,366	\$6,650	87.99%	2023
38	23-30740	Kevin Higdon	Jackson	\$82,048	\$16,321	80.11%	2023
39	23-89508	Ganeshram Tahoe Inc	Taney	\$499,840	\$401,600	19.65%	2023
40	24-10004	IK Whan G Kwon	St. Louis	\$170,150	\$143,260	15.80%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-11165	Maria Withington	St. Louis
2	23-11231	Richard Franis	St. Louis
3	23-112967	Steve Krepps	St. Louis
4	24-10070	Michael Fioretti	St. Louis
5	24-10267	Wes Geissal	St. Louis

Exhibit C. Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11s													
1	Adair	200,062,980	11.29%	14,091,190	0.82%	192,849,599	1.02%	29,771,432	2.52%	71,611,013	5.86%	508,386,214	32.08%
2	Andrew	194,444,630	10.89%	18,462,410	0.09%	24,937,271	9.09%	9,195,965	47.82%	84,580,566	5.52%	331,620,842	11.07%
3	Atchison	39,105,111	14.31%	28,950,238	4.32%	93,087,651	0.89%	4,366,388	-14.89%	45,342,574	5.33%	210,851,962	5.73%
4	Barry	343,362,135	8.45%	28,295,875	1.65%	116,669,896	1.36%	44,684,118	8.38%	149,311,152	6.89%	682,323,176	8.06%
5	Benton	202,574,260	10.54%	19,217,000	4.66%	49,360,129	5.62%	5,320,211	-5.61%	100,164,261	2.77%	376,635,861	8.45%
6	Bollinger	104,726,759	14.64%	11,175,688	6.21%	25,610,187	4.73%	1,140,470	-78.81%	37,053,255	-20.25%	179,706,359	1.05%
7	Caldwell	77,996,280	10.01%	15,125,480	0.77%	15,270,230	6.54%	3,846,520	-3.47%	39,711,680	5.24%	151,950,190	8.86%
8	Cape Girardeau	860,724,060	4.72%	25,335,140	1.23%	438,424,851	4.20%	160,781,796	7.93%	310,749,667	8.18%	1,796,015,514	7.33%
9	Chariton	51,240,410	-0.21%	21,150,910	-0.06%	17,766,670	3.21%	8,610,373	6.03%	50,101,400	5.46%	148,869,763	3.30%
10	Christian	1,355,756,733	6.80%	9,678,860	-0.35%	261,886,387	4.62%	31,479,475	-3.68%	338,761,865	3.59%	1,997,563,320	9.20%
11	Clark	51,186,300	12.76%	19,333,080	0.06%	15,049,060	-0.35%	2,828,540	-8.81%	36,743,340	1.75%	125,140,320	5.78%
12	Clay	4,646,604,150	12.95%	12,724,640	-2.76%	1,580,241,852	8.47%	458,901,755	19.69%	779,472,941	-8.39%	7,477,945,338	11.50%
13	Clinton	239,602,511	10.80%	19,307,725	0.11%	26,598,115	-2.31%	7,641,710	-0.24%	85,053,980	8.75%	378,204,041	9.76%
14	Dallas	116,286,710	9.08%	18,219,003	4.42%	34,831,581	6.56%	3,901,493	-3.60%	57,487,448	8.38%	230,726,235	10.27%
15	Daviess	80,744,106	13.08%	24,080,672	3.11%	20,573,211	12.35%	8,471,174	45.36%	44,964,752	6.50%	178,833,915	14.38%
16	Dunklin	121,947,880	1.86%	29,246,840	-0.03%	67,578,280	2.96%	20,997,215	-1.52%	85,625,720	0.90%	325,395,935	1.85%
17	Franklin	1,480,442,140	11.00%	58,509,411	9.63%	472,592,902	0.03%	187,271,538	22.06%	386,980,220	6.78%	2,585,796,211	11.11%
18	Gasconade	152,202,190	8.13%	9,631,270	0.97%	40,649,480	1.93%	11,865,888	-0.76%	63,883,879	8.33%	278,232,707	7.32%
19	Gentry	45,664,640	8.81%	17,178,860	-0.04%	30,943,600	-18.14%	3,963,084	-0.52%	33,825,497	7.38%	131,575,681	13.46%
20	Harrison	47,951,800	9.91%	23,047,310	-0.72%	24,174,600	-7.92%	7,971,301	7.93%	40,671,551	2.90%	143,816,562	5.06%
21	Henry	282,289,820	15.47%	23,660,680	3.36%	102,008,860	8.62%	19,639,465	9.48%	102,183,774	5.98%	529,782,599	12.60%
22	Hickory	91,662,590	7.89%	6,837,560	3.23%	19,412,190	4.68%	2,544,501	6.64%	44,655,382	3.14%	165,112,223	7.60%
23	Holt	32,681,090	0.85%	20,888,840	0.42%	25,917,289	0.14%	3,486,103	-13.99%	40,316,034	3.67%	123,289,356	1.94%
24	Jasper	1,100,465,550	12.19%	28,241,850	1.64%	498,715,600	1.55%	247,392,598	15.29%	395,181,431	1.28%	2,269,997,029	8.69%
25	Johnson	457,195,537	8.99%	29,041,348	3.71%	115,555,343	4.27%	42,710,179	-8.25%	161,718,093	14.35%	806,220,500	9.81%
26	Laclede	261,587,820	11.56%	14,261,390	5.51%	127,577,730	7.32%	43,651,740	2.08%	119,881,813	8.19%	566,960,493	10.23%
27	Lawrence	312,129,280	9.70%	27,011,990	9.74%	114,130,070	7.20%	36,528,344	-5.13%	129,948,257	5.74%	619,747,941	8.39%

28	Lewis	55,015,470	12.96%	19,591,280	-0.06%	27,852,655	-1.73%	6,034,105	-0.44%	45,464,103	6.47%	153,957,613	6.58%
29	Lincoln	786,506,545	8.64%	21,977,786	4.56%	129,530,831	6.50%	36,734,088	-25.76%	254,789,066	8.58%	1,229,538,316	8.49%
30	Linn	65,505,687	2.59%	16,433,462	-0.33%	25,061,586	0.77%	12,556,776	-0.99%	53,078,211	5.24%	172,635,722	4.01%
31	Livingston	100,714,100	6.36%	17,168,200	1.09%	47,366,400	14.91%	14,661,110	-6.68%	52,054,521	4.26%	231,964,331	7.00%
32	Madison	80,795,130	-0.08%	5,281,270	-0.15%	22,618,430	-4.92%	8,549,496	64.49%	39,959,793	4.57%	157,204,119	3.92%
33	Maries	71,707,550	11.07%	9,440,110	5.64%	22,289,450	2.59%	24,388,270	7.25%	38,876,850	2.66%	166,702,230	10.00%
34	Moniteau	117,293,230	0.92%	14,341,176	0.12%	31,150,880	2.13%	10,801,827	19.89%	63,761,326	6.92%	237,348,439	4.93%
35	Morgan	441,279,090	13.58%	28,224,630	9.05%	66,856,370	6.66%	8,483,146	-3.61%	119,291,040	6.00%	664,134,276	12.13%
36	Nodaway	161,685,940	5.33%	38,771,810	1.54%	114,948,930	11.21%	29,374,520	36.51%	81,376,900	1.08%	426,158,100	8.06%
37	Oregon	59,246,792	4.11%	10,153,409	2.81%	18,241,414	-0.22%	2,780,956	-0.69%	32,198,497	9.44%	122,621,068	5.26%
38	Ozark	84,464,860	9.97%	6,640,960	3.41%	20,703,070	8.71%	3,093,901	16.20%	40,056,520	7.34%	154,959,311	9.58%
39	Pemiscot	62,714,070	1.96%	23,535,920	0.07%	43,649,444	17.73%	10,496,276	9.87%	44,138,155	0.82%	184,533,865	5.96%
40	Phelps	439,823,130	11.99%	9,168,750	0.27%	148,902,200	-0.04%	35,971,890	-6.22%	128,522,959	1.99%	762,388,929	7.76%
41	Pulaski	393,986,293	11.82%	5,218,917	4.82%	116,506,298	9.20%	9,913,070	-6.53%	114,500,178	8.13%	640,124,756	11.72%
42	Putnam	58,537,598	9.51%	16,427,104	-4.03%	13,613,148	44.69%	4,279,110	3.41%	22,944,873	0.84%	115,801,833	9.14%
43	Randolph	175,475,380	7.24%	12,731,680	0.00%	174,163,790	-0.35%	48,556,000	-5.99%	89,252,913	0.24%	500,179,763	4.05%
44	Ray	221,254,770	5.99%	22,185,490	1.53%	36,760,310	0.87%	16,937,789	8.81%	89,207,352	3.41%	386,345,711	6.13%
45	Ripley	74,197,640	10.37%	6,260,770	4.55%	21,864,270	7.08%	2,042,673	7.17%	26,775,688	-1.40%	131,141,041	7.76%
46	St. Charles	10,016,157,054	8.54%	25,084,079	4.22%	2,097,741,457	3.74%	510,119,723	7.26%	1,473,543,008	-5.19%	14,122,645,321	7.41%
47	Ste. Genevieve	271,622,610	13.26%	14,359,930	4.06%	597,573,970	2.17%	55,719,650	9.00%	101,818,870	5.32%	1,041,095,030	8.18%
48	Schuyler	21,819,680	0.70%	8,194,430	-0.15%	64,997,012	-0.69%	2,351,153	-0.61%	19,085,549	8.51%	116,447,824	2.11%
49	Scotland	29,473,160	11.41%	19,883,930	2.81%	8,715,774	-0.29%	3,531,725	3.97%	30,979,846	6.02%	92,584,435	7.44%
50	Scott	249,326,810	10.82%	18,127,380	-0.65%	107,958,430	454.00%	59,145,140	8.48%	158,626,720	-1.74%	593,184,480	7.00%
51	Texas	162,761,550	-0.16%	17,506,790	0.41%	42,922,090	-2.93%	10,292,390	18.01%	84,805,391	8.91%	318,288,211	4.09%
52	Vernon	139,908,630	13.82%	25,723,360	0.07%	47,181,320	0.16%	29,439,790	21.16%	68,554,916	6.04%	310,808,016	10.26%
53	St. Louis City	3,231,661,310	14.55%	166,540	0.00%	1,568,120,700	1.49%	662,062,382	-15.24%	534,124,236	-10.87%	5,996,135,168	5.75%

Exhibit D. Orders to Boards of Equalization to Close

#	County Name
1.	Adair County
2.	Andrew County
3.	Atchison County
4.	Barry County
5.	Benton County
6.	Bollinger County
7.	Caldwell County
8.	Cape Girardeau County
9.	Clark County
10.	Clay County
11.	Clinton County
12.	Dallas County
13.	Daviess County
14.	Franklin County
15.	Gasconade County
16.	Hickory County
17.	Jasper County
18.	Johnson County
19.	Laclede County
20.	Lawrence County
21.	Lincoln County
22.	Livingston County
23.	Maries County
24.	Morgan County
25.	Ozark County
26.	Phelps County
27.	Putnam County
28.	Pulaski County
29.	Randolph County
30.	Ripley County
31.	Ste. Genevieve County

32.	Scotland County
33.	Scott County
34.	Vernon County
35.	St. Louis City