

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 08/05/2025  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 07/30/2025

**Time:** 11:00 a.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  
(via Microsoft Teams)

#### Staff/Others Present:

G. Allsberry (GKA), Chief Counsel  
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

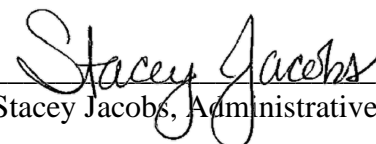
#### ► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

#### ► Agenda

- GAR called the meeting to order at 11:01 a.m.
- GWR 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 DM. The meeting went into closed session at 11:20 a.m. GWR made a motion to reopen the meeting at 11:50 a.m. DM seconded the motion. The meeting reopened at 11:50 a.m.
- GWR made a motion to adjourn the meeting at 11:52 a.m. The motion was seconded by DM. The meeting adjourned at 11:52 a.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 11:00 A.M.  
DATE: WEDNESDAY, JULY 30, 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:

Meeting ID: 287 434 881 619 8

Meeting Passcode: vD6JT328

Dial in by phone

+1 469-998-7961,,287801853# United States, Dallas

[Find a local number](#)

Phone conference ID: 287 801 853#

#### State Tax Commission Records Custodian

Stacey Jacobs

Administrative Secretary

573-751-1716

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

Posted July 29, 2025, at 10:24 a.m. on the front door of the building and at 1:59 p.m. on the STC website by Stacey Jacobs.

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

Wednesday, July 30, 2025

11:00 a.m.

- I. Form 11s**
  - A. Exhibit A., 1 – 19
- II. Form 11As**
  - A. Exhibit B., 1- 7
- III. Orders to Boards of Equalization**
  - A. Exhibit C., 1 – 14, Orders to Close
  - B. Cole County Residential Equalization Order
  - C. Platte County Residential Equalization Order
- IV. Administration**
  - A. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated July 22, 2025, and Closed Meeting Minutes date July 22, 2025)
- V. Legal**
  - A. Communication with Local Government Officials Regarding Equalization Orders
- VI. Commission Comments**
  - A. DeKalb County Correspondence
  - B. Platte County Correspondence
- VII. Closed Session**
  - A. Personnel – Section 610.021(3) and (13)
- VIII. Open Session**
- IX. 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: 07/30/25

**Topic:** Form 11s

**Motion(s)/Comments:** SJ presented the Form 11s that were ready for approval, which were listed on Exhibit A. of the agenda. GWR made a motion to approve the Form 11s 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:

**Topic:** Form 11As

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for approval, which were listed on Exhibit B. of the agenda. GWR made a motion to approve the Form 11As 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:

## Agenda - Vote Taken

Page 2 of 3

Meeting Date: 07/30/25

**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 C. of the agenda. GWR made a motion to approve the Orders to the Boards of Equalization listed on Exhibit C. to close once they have completed business or by July 31, 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:** Order to Board of Equalization, Cole County Residential Equalization Order

**Motion(s)/Comments:** SJ presented a Residential Equalization Order for the Cole County Board of Equalization to increase residential assessments an additional 5% over the submitted values on the 2025 Form 11, excluding new construction and improvements, for townships 2, 3, 5, 6, 8, 11, 12, 13, 15, 16, 17, 19, 20, and 21, since the County Assessor, Chris Estes, did not follow the recommendations of 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 Cole County Board of Equalization to increase residential assessments an additional 5% over the submitted values on the 2025 Form 11, excluding new construction and improvements for townships 2, 3, 5, 6, 8, 11, 12, 13, 15, 16, 17, 19, 20, and 21. 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:** Order to Board of Equalization, Platte County Residential Equalization Order

**Motion(s)/Comments:** SJ presented a Residential Equalization Order for the Platte County Board of Equalization to increase residential assessments 15% since the County Assessor, David Cox, 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 Platte County Board of Equalization to increase residential assessments 15%. DM seconded the motion. SJ discussed the letter submitted by Platte County Clerk, Jera Pruitt, for the urging the Commission to reconsider the intended order. The Commission discussed the correspondence, GKA provided an overview of the laws that provide for the actions of the STC as well as case law dating back almost 100 years from the Supreme Court regarding challenges to State Tax Commission Orders. The conversation continued into the Legal Section, Communication with Local Government Officials Regarding Equalization Orders.

**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 checked="" 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:**                      **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 22, 2025, and Closed Meeting Minutes dated July 22, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated July 22, 2025, and Closed Meeting Minutes dated July 22, 2025. DM 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 checked="" 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:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Communications with Local Government Officials Regarding Equalization Orders

**Motion(s)/Comments:** GKA discussed the potential need to provide additional communications with county officials regarding the process of equalization orders. GKA also provided specific statutes and case law from the Supreme Court dating back to 1929 where the Supreme Court provided that based on Missouri law, the STC has the duty and responsibility to equalize assessments, which include orders issued to county Boards of Equalization. The Commission discussed the varying knowledge of county clerks due to their time in office. The Commission instructed staff to draft communications to be presented at the Commission Meeting dated August 5, 2025.

**Informational Meeting, No Vote Taken:**

**Topic:** DeKalb County Correspondence

**Motion(s)/Comments:** SJ presented the DeKalb County correspondence received from the County Clerk, Melissa Meek, and the County Commissioners. Ms. Meek made a request for the STC Commission to rescind their order to the Board of Equalization to increase commercial assessments 15%. The Commission discussed the correspondence and provided they would continue with the process. The Commission instructed SJ to draft a response to DeKalb County.

**Informational Meeting, No Vote Taken:**

**Topic:** Platte County Correspondence

**Motion(s)/Comments:** SJ presented the Platte County correspondence received from the County Clerk, Jera Pruitt. Ms. Pruitt made a request for the Commission to reconsider their order to the Board of Equalization to increase residential assessments 15%. The Commission voted earlier on the agenda to approve the Board of Equalization Order to increase residential assessments 15%. The Commission instructed SJ to draft a response to Platte County.

**Informational Meeting, No Vote Taken:**

Exhibit A. 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	Bates	125,237,100	12.89%	26,845,380	-0.56%	52,180,796	2.83%	6,183,747	6.34%	77,634,685	-0.96%	288,081,708	7.66%
2	Boone	2,563,705,132	12.95%	26,742,924	-0.77%	700,487,780	-4.07%	211,451,107	16.54%	589,504,709	-8.03%	4,091,891,652	7.76%
3	Callaway	415,409,140	1.16%	25,543,158	0.03%	364,342,699	4.95%	139,165,947	-5.30%	166,476,772	6.50%	1,110,937,716	4.14%
4	Carroll	46,927,740	-0.12%	26,822,090	0.02%	19,607,946	-0.11%	9,284,009	107.90%	39,731,918	7.92%	142,373,703	7.58%
5	Cass	1,838,764,300	11.45%	30,121,020	6.50%	317,509,575	7.88%	71,740,953	25.52%	392,385,233	-0.10%	2,650,521,081	10.90%
6	Cedar	121,808,270	13.42%	13,839,671	0.94%	39,486,116	9.80%	12,376,238	6.05%	57,554,853	7.02%	245,065,148	16.38%
7	Crawford	196,017,340	-0.11%	8,787,880	0.56%	65,527,935	0.50%	22,365,292	14.19%	84,466,121	-0.87%	377,164,568	2.01%
8	Douglas	116,570,770	9.62%	11,740,970	16.15%	26,984,045	7.81%	14,520,776	1.06%	45,003,328	10.96%	214,819,889	11.22%
9	Howell	321,193,260	11.89%	12,555,080	4.39%	112,828,390	0.82%	36,046,680	3.82%	132,158,900	6.11%	614,782,310	8.49%
10	Monroe	75,445,770	14.40%	28,036,060	4.90%	15,987,290	13.72%	1,930,123	-6.35%	44,804,700	7.61%	166,203,943	11.21%
11	Montgomery	114,296,350	8.40%	22,692,340	2.96%	49,927,380	7.19%	17,998,220	24.18%	53,023,964	7.36%	257,938,254	10.20%
12	New Madrid	109,096,010	7.10%	36,964,750	0.60%	196,281,907	6.21%	47,335,209	9.93%	84,726,710	2.64%	474,404,586	6.02%
13	Osage	138,424,289	10.72%	15,642,998	6.78%	49,720,065	0.46%	5,177,200	-3.46%	71,652,784	7.24%	280,617,336	8.50%
14	Perry	227,651,608	9.62%	14,498,163	1.65%	95,946,000	12.76%	45,427,882	13.17%	98,904,733	7.11%	482,428,386	10.97%
15	Pettis	350,830,890	6.28%	29,283,720	3.70%	133,321,140	5.22%	57,342,636	4.48%	155,749,386	1.32%	726,527,772	4.75%
16	Ralls	117,380,760	14.80%	15,488,310	0.93%	50,934,280	1.46%	45,537,421	12.06%	52,782,650	5.17%	282,123,421	10.28%
17	Saline	190,093,930	14.57%	28,146,610	1.72%	86,152,168	45.37%	20,930,115	4.65%	84,592,894	-3.40%	409,915,717	14.56%
18	Shelby	41,976,266	14.14%	19,849,994	2.78%	12,063,698	1.10%	6,360,180	-5.98%	36,007,151	3.32%	116,257,289	7.52%
19	Wright	132,523,160	11.25%	12,377,140	5.63%	50,295,580	9.27%	9,836,221	38.78%	60,606,690	8.77%	265,638,791	13.12%

Exhibit B. Form 11As

		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
<b>FORM 11As</b>													
1	Atchison	39,105,111	14.31%	28,950,238	4.32%	93,087,651	0.89%	4,374,108	-14.74%	46,573,484	8.19%	212,090,592	6.35%
2	Gasconade	152,202,190	8.13%	9,631,150	0.97%	40,649,480	1.93%	11,865,888	-0.76%	63,883,879	8.33%	278,232,587	7.32%
3	Howard	64,131,360	-0.17%	15,127,360	-0.03%	13,323,735	-3.98%	4,456,020	27.35%	47,351,787	8.59%	144,390,262	4.37%
4	Jasper	1,097,681,530	11.91%	28,232,490	1.61%	498,030,920	1.40%	240,430,746	12.04%	395,194,831	1.28%	2,259,570,517	8.19%
5	Lincoln	786,887,403	8.65%	21,981,390	4.56%	129,526,669	6.50%	36,734,338	-25.75%	256,541,760	9.32%	1,231,671,560	8.68%
6	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%
7	Warren	563,513,220	15.59%	18,365,306	4.41%	126,421,061	21.85%	42,251,362	37.60%	150,708,831	8.70%	901,259,780	18.56%

Exhibit C. Orders to Boards of Equalization to Close

#	County Name
1.	Bates County
2.	Boone County
3.	Cass County
4.	Cedar County
5.	Douglas County
6.	Howell County
7.	Monroe County
8.	New Madrid County
9.	Osage County
10.	Perry County
11.	Ralls County
12.	Saline County
13.	Shelby County
14.	Wright County