

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 08/26/2025
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 08/19/2025

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

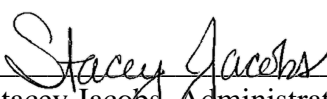
► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

► Agenda

- GAR called the meeting to order at 1:30 p.m. There were additional participants on the call or in the meeting room.
- GWR made a motion to close a portion of the meeting to discuss legal matters per Section 610.021(1), RSMo. The motion was seconded by DM. GAR announced that no additional votes were anticipated after closed session and those on the call could choose to remain on the line or leave. They would be admitted back into the meeting once it returned to open session. The meeting went into closed session at 2:20 p.m. GWR made a motion to reopen the meeting at 2:56 p.m. DM seconded the motion. The meeting reopened at 2:56 p.m. No other participants were on the call or in the meeting room other than STC staff when returning to open session.
- GWR made a motion to adjourn the meeting at 2:57 p.m. The motion was seconded by DM. The meeting adjourned at 2:57 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, AUGUST 19, 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 August 18, 2025, at 6:26 a.m. on the front door of the building and at 1:29 p.m. on the STC website by Stacey Jacobs.

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS LITIGATION OR PERSONNEL MATTERS PURSUANT TO SECTION 610.021, RSMo

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, August 19, 2025

1:30 p.m.

I. Original Assessment Certification

- A. Document #1 – 2025 Certification of Centrally Assessed Private Car Companies dated 08-19-2025

II. Applications for Review

- A. 23-10766, Suzanne Cronin v. St. Louis County Assessor
- B. 23-111946, Virginia Shih v. St. Louis County Assessor
- C. 23-20096, Chris Buhr v. St. Louis City Assessor

III. Stipulations

- A. Exhibit A., 1 – 18

IV. Dismissals

- A. Exhibit B., 1 – 7

V. Form 11s

- A. Exhibit C., 1 – 5

VI. Form 11, Amended

- A. Exhibit D., 1

VII. Form 11As

- A. Exhibit E., 1 – 7

VIII. Orders to Boards of Equalization

- A. Exhibit F., 1 – 4, Orders to Close
- B. Newton County Equalization Order
- C. Platte County Equalization Order Understanding

IX. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated August 5, 2025, and August 8, 2025, and Closed Meeting Minutes date August 5, 2025, and August 8, 2025)
- C. Section Update
- D. 2026 Draft Commission Meeting Schedule
- E. 2025 Assessor-Elect Training Expenses Request

X. Legal

- A. Section Update

XI. Local Assistance

- A. Section Update
- B. Request to Release Assessment Maintenance Funds for Andrew County
- C. Request to Release Assessment Maintenance Funds for Iron County
- D. Request to Release Assessment Maintenance Funds for Lawrence County
- E. Request to Release Assessment Maintenance Funds for Pulaski County
- F. Request to Release Assessment Maintenance Funds for Putnam County

- G. Bates County – Quarterly Reimbursement
- H. Saline County – Quarterly Reimbursement
- I. Residential Sales Study Decision Model Discussion
- J. Commercial Appraisal Study Decision Model Discussion

XII. Original Assessment

- A. Section Update
- B. Request to Attend 2025 Annual NCUVS Conference

XIII. Legislative Update

- A. Legislative Proposals to be submitted to OA/Budget and Planning

XIV. Commission Comments

- A. Office of State Ombudsman Discussion, Section 138.435, RSMo

XV. Closed Session

- A. Legal – Section 610.021(1)

XVI. Open Session

XVII. 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 13
Meeting Date: 08/19/25

Topic: Original Assessment Certification – Document #1 – 2025 Certification of Centrally Assessed Private Car Companies dated 08-19-2025

Motion(s)/Comments: MDF presented the 2025 Certification of Centrally Assessed Private Car Companies as illustrated on Document #1 dated August 19, 2025. GWR made a motion to approve the Certification of Centrally Assessed Private Car Companies. 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: Application for Review, 23-10766, Suzanne Cronin v. St. Louis County Assessor

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeal 23-10766, Suzanne Cronin v. St. Louis County Assessor. GWR made a motion to approve the draft Application for Review Order for appeal 23-10766, Suzanne Cronin v. St. Louis County Assessor with the correction to the spelling of Commission McGinnis's name. 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: Application for Review, 23-111946, Virginia Shih v. St. Louis County Assessor

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeal 23-111946, Virginia Shih v. St. Louis County Assessor. GWR made a motion to approve the draft Application for Review Order for appeal 23-111946, Virginia Shih v. St. Louis County Assessor with the correction to the spelling of Commission McGinnis's name and the taxpayer's name to Shih. 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: Application for Review, 23-20096, Chris Buhr v. St. Louis City Assessor

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeal 23-20096, Chris Buhr v. St. Louis City Assessor. GWR made a motion to approve the draft Application for Review Order for appeal 23-20096, Chris Buhr v. St. Louis City Assessor with the correction to the spelling of Commission McGinnis's name. 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	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: 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
<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: 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 also provided that all Form 11s have been received. 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
<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: Form 11, Amended

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

Motion(s)/Comments: SJ presented the Form 11As that were ready for approval, which were listed on Exhibit E. of the agenda. GWR made a motion to approve the Form 11As on Exhibit E. 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: 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. The Orders that were ready for approval were listed on Exhibit F. of the agenda. GWR made a motion to approve the Orders to the Boards of Equalization listed on Exhibit F. to close once they have completed business. 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, Newton County Equalization Order

Motion(s)/Comments: SJ presented an Equalization Order for the Newton County Board of Equalization to increase residential assessments 13% 2024 assessments, excluding new construction and improvements, since the County Assessor, Cheryle Perkins, 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 Equalization Order for the Newton County Board of Equalization to increase residential assessments 13% over the 2024 assessments, excluding new construction and improvements. 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: Order to Board of Equalization, Platte County Equalization Order Understanding

Motion(s)/Comments: GKA presented an Equalization Order Understanding for the Platte County Board of Equalization to increase residential assessments 6.835% over the 2024 assessments (as reflected on the Form 11A submitted by the County Clerk in August of 2024), excluding new construction and improvements. GWR made a motion to approve the Equalization Order Understanding for the Platte County Board of Equalization to increase residential assessments 6.835% over the 2024 assessments. 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 Meetings of the State Tax Commission of Missouri dated August 5, 2025, and August 8, 2025, and Closed Meeting Minutes dated August 5, 2025, and August 8, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated August 5, 2025, and August 8, 2025, and Closed Meeting Minutes dated August 5, 2025, and August 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: 2025 Assessor-Elect Training Expenses Request

Motion(s)/Comments: SJ presented a request for approval for the 2025 Assessor-Elect Training expenses for food during the social event on Wednesday, August 20, 2024, at an estimated cost of \$522.50. SJ provided the Missouri State Assessors' Association (MSAA) would split costs for the event. The STC would cover food, the MSAA would cover beverages, and both entities would split the cost of the meeting room, which is based on the amount spent on food and beverages. GWR made a motion to approve the estimated cost for food of \$522.50 for the 2025 Assessor-Elect Training. 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: Request to Release Assessment Maintenance Funds for Andrew County

Motion(s)/Comments: LJ presented a request to release the FY-2026 Andrew County Assessment Maintenance funds. The funds were previously withheld since the assessor refused to sign an MOU to remain in compliance with the 2024-2025 Assessment Maintenance Plan. SJ reviewed the 2025 Form 11 and LJ reviewed the 2025 assessment roll and both confirmed that Andrew County made the necessary adjustments to become compliant with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the request to release the FY-2026 Assessment Maintenance funds for Andrew County. 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: Request to Release Assessment Maintenance Funds for Iron County

Motion(s)/Comments: LJ presented a request to release the FY-2026 Iron County Assessment Maintenance funds. The funds were previously withheld since the assessor refused to sign an MOU to remain in compliance with the 2024-2025 Assessment Maintenance Plan. SJ reviewed the 2025 Form 11 and LJ reviewed the 2025 assessment roll and both confirmed that Iron County made the necessary adjustments to become compliant with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the request to release the FY-2026 Assessment Maintenance funds for Iron County. 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: Request to Release Assessment Maintenance Funds for Lawrence County

Motion(s)/Comments: LJ presented a request to release the FY-2026 Lawrence County Assessment Maintenance funds. The funds were previously withheld since the assessor refused to sign an MOU to remain in compliance with the 2024-2025 Assessment Maintenance Plan. SJ reviewed the 2025 Form 11 and LJ reviewed the 2025 assessment roll and both confirmed that Lawrence County made the necessary adjustments to become compliant with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the request to release the FY-2026 Assessment Maintenance funds for Lawrence County. 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: Request to Release Assessment Maintenance Funds for Pulaski County

Motion(s)/Comments: LJ presented a request to release the FY-2026 Pulaski County Assessment Maintenance funds. The funds were previously withheld since the assessor rescinded the signed MOU to remain in compliance with the 2024-2025 Assessment Maintenance Plan. SJ reviewed the 2025 Form 11 and LJ reviewed the 2025 assessment roll and both confirmed that Pulaski County made the necessary adjustments to become compliant with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the request to release the FY-2026 Assessment Maintenance funds for Pulaski County. 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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<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Request to Release Assessment Maintenance Funds for Putnam County

Motion(s)/Comments: LJ presented a request to release the FY-2026 Putnam County Assessment Maintenance funds. The funds were previously withheld since the assessor refused to sign an MOU to remain in compliance with the 2024-2025 Assessment Maintenance Plan. SJ reviewed the 2025 Form 11 and LJ reviewed the 2025 assessment roll and both confirmed that Putnam County made the necessary adjustments to become compliant with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the request to release the FY-2026 Assessment Maintenance funds for Putnam County. 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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<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Bates County – Quarterly Reimbursement

Motion(s)/Comments: LJ presented a request from Bates County Assessor, Carl Bettels, to withhold his quarterly reimbursement funds until the county deposits the required \$20,000.00 from general revenue into his assessment maintenance fund as provided by Section 137.720.4, RSMo, and the County Assessment Maintenance Plan. The Commission discussed the request. GWR made a motion to withhold the FY-2026 Assessment Maintenance funds for Bates County until the County has deposited the required \$20,000.00 from general revenue into the assessment fund. 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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<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: Saline County – Quarterly Reimbursement

Motion(s)/Comments: LJ presented a request from Saline County Assessor, Jessica Adcock-Goodman, to withhold her quarterly reimbursement funds until the county deposits the required \$80,000.00 from general revenue into her assessment maintenance fund as provided by Section 137.720.4, RSMo, and the County Assessment Maintenance Plan. The Commission discussed the request. GWR made a motion to withhold the FY-2026 Assessment Maintenance funds for Saline County until the County has deposited the required \$80,000.00 from general revenue into the assessment fund. 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
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:
Specific directions for the interim period:

Topic: Residential Sales Study Decision Model Discussion

Motion(s)/Comments: LJ presented the Residential Sales Study Decision Model that will be utilized for the 2025-2026 assessment cycle. LJ provided the Residential Sales Study Decision Model remains the same from the previous cycle and that it is provided in the Assessors' Manual. GWR made a motion to approve the Residential Sales Study Decision Model for the 2025-2026 assessment cycle. 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: Commercial Appraisal Study Decision Model Discussion

Motion(s)/Comments: LJ presented the Commercial Appraisal Study Decision Model that will be utilized for the 2025-2026 assessment cycle. LJ provided the Commercial Appraisal Study Decision Model remains the same from the previous cycle and that it is provided in the Assessors' Manual. GWR made a motion to approve the Commercial Appraisal Study Decision Model for the 2025-2026 assessment cycle. 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: Request to Attend 2025 Annual NCUVS Conference

Motion(s)/Comments: MDF presented a request for Peter Chari, Jacob Sones, Debbi McGinnis and himself to attend the 2025 Annual NCUVS Conference scheduled for October 21-23, 2025, in Fort Walton Beach, Florida. The estimated cost of the conference registration fee and all associated travel for the four team members is \$5,923.88. GWR made a motion to approve the attendance of the 2025 Annual NCUVS Conference for Mr. Peter Chari, Mr. Jacob Sones, Commissioner McGinnis, and Mr. Fudge at an estimated cost of \$5,923.88. GAR seconded the motion. DM abstained.

Vote/Action Taken:

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

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

Topic: Legislative Proposals to be Submitted to OA/Budget and Planning

Motion(s)/Comments: DH presented five pieces of proposed legislation to be submitted to Office of Administration/Budget and Planning by the August 20, 2025, deadline. Each agency is only allowed to submit four pieces of proposed legislation. DH drafted legislation regarding proposed changes to the Hancock Amendment (two pieces), changes to the school debt levy as it pertains to the Hancock Amendment, ability to create a rule regarding CAMA systems, and Certificate of Value (COV). GWR made a motion for DH to submit the two Hancock Amendments, ability to create a rule regarding CAMA systems, and the COV pieces of legislation. 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
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: Office of State Ombudsman Discussion, Section 138.435, RSMo

Motion(s)/Comments: The Commission discussed the Office of State Ombudsman as required per Section 138.435, RSMo, since the House Special Interim Committee on Property Tax Reform has referenced this requirement at each of the Hearings. The Commission discussed the requirements of the position as provided in the statute and that currently Mr. Dan Hutton fulfills a portion of that role. The Commission further acknowledged that most of the duties of the Ombudsman were met by various team members of the agency. GWR made a motion to have Mr. Hutton fulfill the duties as much as possible, acknowledging that he is unable to devote his full-time to the position as the agency pursues the position through the budget process. 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: 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: 2026 Commission Meeting Schedule

Motion(s)/Comments: SJ presented a draft 2026 Commission Meeting schedule. SJ also suggested that the Commission Meeting list be posted on the STC website.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: GKA presented the Legal Section Update and discussed the status of various projects and schedules for the Hearing Officers for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

Motion(s)/Comments: LJ presented the Local Assistance Section update and discussed the progress 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. MDF also suggested the Commission evaluate the deadlines for the submission of aircraft as the Code of State Regulations provides a deadline of September 1st while historically the Commission has allowed amendments until December 31st. The Commission requested MDF prepare and submit a recommendation at the next scheduled Commission Meeting, August 26, 2025.

Informational Meeting, No Vote Taken:

Topic: Legislative Update

Motion(s)/Comments: DH presented the Legislative Update and discussed legislation and projects he is working on.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-17154	Verena Saunders Saunders Verena K Trustee	St. Louis	\$14,880	\$110	99.26%	2021-2022
2	21-17155	Verena Saunders Saunders Verena K Trustee	St. Louis	\$4,540	\$40	99.12%	2021-2022
3	23-10314	Matthew A Broom	St. Louis	\$248,050	\$190,000	23.40%	2023-2024
4	23-10442	The Housley Family Trust	St. Louis	\$45,900	\$8,360	81.79%	2023-2024
5	23-10498	Deborah Ann Roberts Roberts Deborah Family Revocable Living Trust	St. Louis	\$135,850	\$130,820	3.70%	2023-2024
6	23-10712	Mark Wilson Jackson Jackson Mark W Karen R HW Trustees	St. Louis	\$59,320	\$55,540	6.37%	2023-2024
7	23-10804	ORA Properties LLC	St. Louis	\$481,380	\$323,460	32.81%	2023-2024
8	23-10805	ORA Properties LLC	St. Louis	\$235,420	\$118,140	49.82%	2023-2024
9	23-110304	Robert E Childs	St. Louis	\$106,210	\$95,000	10.55%	2023-2024
10	23-11179	David Johnson	St. Louis	\$25,210	\$23,730	5.87%	2023-2024
11	23-112932	Andrew William Freeman	St. Louis	\$66,210	\$45,120	31.85%	2023
12	23-112932	Andrew William Freeman	St. Louis	\$31,070	\$26,790	13.78%	2024
13	23-11345	Alaa Alqazaha	St. Louis	\$42,780	\$23,040	46.14%	2023-2024
14	23-11570	Stanley Craig Brasch Brasch Stanley Craig Revocable Living Trust	St. Louis	\$47,370	\$42,750	9.75%	2023-2024
15	23-17314	Stonesthrow Farm LLC	St. Louis	\$23,360	\$790	96.62%	2021-2022
16	23-302098	Song H. Lee	Jackson	\$44,032	\$41,600	5.52%	2023
17	23-30409	Perry R Wright	Jackson	\$131,020	\$115,000	12.23%	2023
18	24-10331	JD S Coats Coats JD Samuel Etal	St. Louis	\$27,720	\$18,240	34.20%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10745	Mary Ann Borgman	St. Louis
2	23-10874	GKN Aerospace	St. Louis
3	23-10875	GKN Aerospace	St. Louis
4	23-10876	GKN Aerospace	St. Louis
5	23-110907	Wellington Family Homes LP	St. Louis
6	23-110931	Wellington Family Homes LP	St. Louis
7	23-110977	Wellington Family Homes LP	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	Barton	81,776,020	13.36%	19,848,510	2.29%	70,272,000	3.29%	14,884,892	54.10%	52,362,608	1.96%	239,144,030	10.00%
2	Greene	4,279,330,820	15.17%	25,482,220	7.49%	2,216,813,035	15.37%	427,378,010	14.93%	952,722,240	-0.55%	7,901,726,325	14.75%
3	Miller	303,211,380	12.37%	11,759,620	5.55%	118,823,580	8.83%	15,839,890	3.77%	120,441,149	4.35%	570,075,619	12.10%
4	St. Clair	74,429,700	11.84%	17,173,200	4.78%	18,447,393	6.99%	2,720,196	12.20%	50,289,538	40.70%	163,060,027	20.63%
5	Shannon	45,364,810	5.86%	7,930,520	1.94%	16,175,030	6.95%	2,154,556	-3.88%	37,551,407	6.67%	109,176,323	6.41%

Exhibit D. Form 11, Amended

		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 AMENDED													
1	Maries	71,707,550	11.07%	9,440,110	5.64%	22,299,440	2.64%	24,388,270	7.25%	38,876,850	2.66%	166,712,220	10.00%

Exhibit E. 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
FORM 11As													
1	Barry	343,317,296	8.43%	28,295,087	1.65%	116,671,850	1.36%	44,684,118	8.38%	149,851,247	7.28%	682,819,598	8.14%
2	Cape Girardeau	860,431,710	4.79%	25,326,820	1.19%	437,662,411	4.10%	160,627,506	7.82%	313,127,697	9.01%	1,797,176,144	7.39%
3	Hickory	91,656,320	7.89%	6,837,790	3.24%	19,409,580	4.67%	2,588,181	8.48%	45,034,492	4.01%	165,526,363	7.87%
4	Iron	62,702,910	11.25%	3,682,820	-0.04%	68,423,075	0.13%	30,859,799	3.51%	26,595,310	6.18%	192,263,914	5.27%
5	Linn	65,498,339	2.57%	16,468,046	-0.29%	25,066,994	0.77%	12,559,825	-0.97%	53,652,521	6.38%	173,245,725	4.38%
6	Montgomery	114,495,930	8.22%	22,717,960	2.93%	49,927,380	7.19%	18,470,210	27.44%	54,745,074	10.84%	260,356,554	11.23%
7	Ozark	84,497,090	10.01%	6,640,310	3.40%	20,650,910	8.43%	3,094,101	16.21%	40,414,733	8.30%	155,297,144	9.82%

Exhibit F. Orders to Boards of Equalization to Close

#	County Name
1.	Barton County
2.	Greene County
3.	St. Clair County
4.	Shannon County