

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
sj_____

Date: 10/28/2025

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:

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 personnel matters per Section 610.021(3) and (13), RSMo. The motion was seconded by DM. At the time the meeting went into closed session other participants were on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:03 p.m. GWR made a motion to reopen the meeting at 3:15 p.m. DM seconded the motion. The meeting reopened at 3:15 p.m. Other participants were not 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 3:16 p.m. The motion was seconded by DM. The meeting adjourned at 3:16 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, OCTOBER 28, 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 October 27, 2025, at 12:06 p.m. on the front door of the building by Stacey Jacobs and at 12:07 p.m. on the STC website by Debbie Hagenhoff.

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, October 28, 2025

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 17
- II. Dismissals**
 - A. Exhibit B., 1 – 15
- III. Amended Form 11**
 - A. Exhibit C., 1
- IV. Form 11As**
 - A. Exhibit D., 1 – 4
- V. Amended Form 11A**
 - A. Exhibit E., 1
- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated October 14, 2025, and
October 15, 2025, and Closed Meeting Minutes dated October 15, 2025)
 - C. Section Update
- VII. Legal**
 - A. Section Update
- VIII. Local Assistance**
 - A. Section Update
- IX. Original Assessment**
 - A. Section Update
- X. Legislation**
 - A. Legislative Update
- XI. Commission Comments**
- XII. Closed Session**
 - A. Personnel – Section 610.021(3) and (13)
- XIII. Open Session**
- XIV. 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 3
Meeting Date: 10/28/25

Topic: Stipulations

Motion(s)/Comments: The Stipulations were presented to the Commission 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

☒ 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: Dismissals

Motion(s)/Comments: The Dismissals were presented 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

☒ 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: Amended Form 11

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

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Meeting Date: 10/28/25

Topic: Form 11As

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

Motion(s)/Comments: SJ presented the amended Form 11A that was ready for approval, which was listed on Exhibit E. of the agenda. GWR made a motion to approve the amended Form 11A on Exhibit E. 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 3 of 3

Meeting Date: 10/28/25

Topic: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated October 14, 2025, and October 15, 2025, and Closed Meeting Minutes dated October 15, 2025. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated October 14, 2025, and October 15, 2025, and Closed Meeting Minutes dated October 15, 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: 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 was unable to attend the meeting due to a family medical reason and could not present the Legal Section Update.

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 2025-2026 cycle. LJ also discussed that new territory maps were distributed and provided that a lot of consideration is put forth when developing updated territories for the Appraisal and Assessment Representatives.

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 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	23-10454	AZ Best Trust	St. Louis	\$1,045,150	\$950,000	9.10%	2023-2024
2	23-10620	The Robert J and Nancy L Faberberg Trust	St. Louis	\$74,020	\$69,830	5.66%	2023-2024
3	23-110125	Forum Real Estate LC	St. Louis	\$109,250	\$94,620	13.39%	2023-2024
4	23-111060	Citizens National Bank of Greater St. Lou	St. Louis	\$1,692,380	\$726,400	57.08%	2023-2024
5	23-111129	Anand Gorani 4 Inc	St. Louis	\$958,460	\$547,200	42.91%	2023-2024
6	23-111136	Starr Fairgrove Properties	St. Louis	\$1,162,050	\$835,200	28.13%	2023-2024
7	23-111206	10941 Creve Coeur Olive LLC	St. Louis	\$924,160	\$646,400	30.06%	2023-2024
8	23-11589	Double G Land Co LLC	St. Louis	\$1,370,530	\$821,430	40.06%	2023-2024
9	23-11590	Delmar Gardens West Inc	St. Louis	\$75,980	\$54,470	28.31%	2023-2024
10	23-18597	Diemer D J Nancy S H/W	St. Louis	\$684,000	\$475,000	30.56%	2023-2024
11	23-18727	Busch Virginia M Trustee Etal	St. Louis	\$1,887,440	\$1,784,100	5.48%	2023-2024
12	23-19262	WPP LLC	St. Louis	\$9,330,240	\$4,582,940	50.88%	2023
13	23-19262	WPP LLC	St. Louis	\$9,330,240	\$1,964,100	78.95%	2024
18	23-30758	Kay L Acuff	Jackson	\$174,990	\$201,210	-14.98%	2023
19	23-31138	Karen R Rosenzweig	Jackson	\$39,292	\$26,600	32.30%	2023
20	23-31970	Scott McVey	Jackson	\$78,850	\$71,440	9.40%	2023
14	24-20016	San Remo 2024 LLC	St. Louis	\$73,880	\$27,210	63.17%	2024
15	24-20017	San Remo 2024 LLC	St. Louis	\$178,520	\$49,890	72.05%	2024
16	24-20018	San Remo 2024 LLC	St. Louis	\$209,310	\$77,120	63.16%	2024
17	25-32541	Westfield America of Mo Inc c/o Macy's Inc	St. Charles	\$1,913,184	\$1,229,940	35.71%	2025-2026

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-11147	Socha LLC	St. Louis
2	23-11149	Riddhi Inc	St. Louis
3	23-11151	Riddhi Inc	St. Louis
4	23-11153	Riddhi Inc	St. Louis
5	23-11155	Riddhi Inc	St. Louis
6	23-11156	Riddhi Inc	St. Louis
7	23-11157	Vince Patel Et Al	St. Louis
8	23-11158	Ebert Car Wash LLC	St. Louis
9	23-11159	Frontenac Partners LLC	St. Louis
10	23-11214	Saurabh Patel	St. Louis
11	23-11280	Lajja Real Estate Holdings LLC	St. Louis
12	23-31715	Philip Theisen	Jackson
13	24-20015	San Remo 2024 LLC	St. Louis
14	24-20019	San Remo 2024 LLC	St. Louis
15	24-20020	San Remo 2024 LLC	St. Louis

Exhibit C. Amended Form 11

		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
AMENDED FORM 11													
1	Buchanan	621,069,720	8.61%	16,268,310	0.12%	413,787,590	1.80%	186,401,735	6.45%	294,521,022	9.57%	1,532,048,377	7.15%

Exhibit D. 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	Lawrence	311,879,390	9.61%	27,011,200	9.73%	114,115,840	7.19%	36,608,064	-4.92%	130,928,667	6.54%	620,543,161	8.53%
2	Marion	261,765,820	11.26%	16,503,790	0.90%	120,770,050	6.77%	40,256,726	2.48%	118,406,107	-33.39%	557,702,493	-3.19%
3	Nodaway	161,685,940	5.33%	38,771,810	1.54%	114,948,930	11.21%	29,374,620	36.51%	81,681,940	1.46%	426,463,240	8.14%
4	Scotland	29,473,160	11.41%	19,836,940	2.78%	8,715,774	-0.29%	3,531,728	3.97%	31,065,669	6.31%	92,623,271	7.48%

Exhibit E. Amended Form 11A

		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
AMENDED FORM 11A													
1	Moniteau	117,628,630	1.21%	14,327,310	0.02%	30,713,210	0.65%	10,801,827	19.89%	64,412,169	8.01%	237,883,146	5.17%