

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 12/09/2025
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 11/18/2025

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:

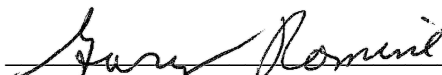
G. Allsberry (GKA), Chief Counsel
M. Fudge (MDF), Appraisal and Assessment
Manager, Original Assessment
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
S. Wankum (SW), Miscellaneous Professional

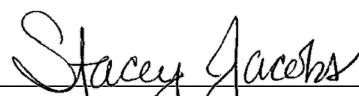
► Review Minutes from Previous Meeting

- ☒ 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 and personnel matters per Section 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. At the time the meeting went into closed session no other participants were on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:10 p.m. GWR made a motion to reopen the meeting at 3:54 p.m. DM seconded the motion. The meeting reopened at 3:54 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 3:55 p.m. The motion was seconded by DM. The meeting adjourned at 3:55 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, NOVEMBER 18, 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 November 17, 2025, at 12:45 p.m. on the front door of the building by Stacey Jacobs and at 12:44 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, November 18, 2025

1:30 p.m.

I. Applications for Review

- A. 21-32123, St. Luke's North Hospital v. Clay County Assessor
- B. 23-78002 and 23-78003, Norman D. Matthews v. Phelps County Assessor

II. Stipulations

- A. Exhibit A., 1 – 68

III. Jackson County Stipulations for Rejection

- A. Exhibit B., 1 – 18

IV. Dismissals

- A. Exhibit C., 1 and 2

V. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated November 4, 2025, and
Closed Meeting Minutes dated November 4, 2025)
- C. Section Update
- D. 2026 IAAO Membership Renewal Request

VI. Legal

- A. Section Update

VII. Local Assistance

- A. Section Update
- B. Request to Release Saline County's Assessment Reimbursement

VIII. Original Assessment

- A. Section Update

IX. Legislation

- A. Legislative Update

X. Commission Comments

XI. Closed Session

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

XII. Open Session

XIII. 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

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Meeting Date: 11/18/25

Topic: Application for Review, 21-32123, St. Luke's North Hospital v. Clay County Assessor

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeal 21-32123, St. Luke's North Hospital v. Clay County Assessor. GWR made a motion to approve the draft Application for Review Order for appeal 21-32123, St. Luke's North Hospital v. Clay County Assessor. 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, 23-78002 and 23-78003, Norman D. Matthews v. Phelps County Assessor

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeals 23-78002 and 23-78003, Norman D. Matthews v. Phelps County Assessor. DM made a motion to approve the draft Application for Review Order for appeals 23-78002 and 23-78003, Norman D. Matthews v. Phelps County Assessor. GWR 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 4

Meeting Date: 11/18/25

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

☒ 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: Jackson County Stipulations for Rejection

Motion(s)/Comments: GKA presented the Jackson County residential Stipulations, which were listed on Exhibit B. of the agenda. GKA recommended the Commission reject the listed stipulations as they violated the August 6, 2024, Assessment Order. GWR made a motion to reject the Jackson County stipulations listed 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 3 of 4

Meeting Date: 11/18/25

Topic: Dismissals

Motion(s)/Comments: GKA presented the Dismissals that were ready for approval, which were listed on Exhibit C. of the agenda. GWR made a motion to approve the Dismissals listed 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:

Topic: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated November 4, 2025, and Closed Meeting Minutes dated November 4, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated November 4, 2025, and Closed Meeting Minutes dated November 4, 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: 2026 IAAO Membership Renewal Request

Motion(s)/Comments: SJ presented a request to renew IAAO (International Association of Assessing Officers) memberships for the 2026 calendar year for Larry Jones, Appraisal and Assessment Manager for Local Assistance at a total cost of \$255.00. GWR made a motion to approve the 2026 IAAO Membership renewal for Mr. Jones at a total cost of \$255.00. 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 Release Saline County's Assessment Reimbursement

Motion(s)/Comments: LJ presented a request to release FY-2026 Saline County assessment maintenance funds. On August 16, 2025, the Commission voted to approve a request to withhold funds at the request of Saline County Assessor, Jessica Adcock-Goodman, because the County Commission had not deposited the required three-year average general revenue funds into her assessment account. On November 6, 2025, Ms. Adcock-Goodman confirmed that the County Commission had deposited the required general revenue funds into her assessment account for 2025. GWR made a motion to approve the request to release the FY-2026 assessment maintenance funds for Saline County due to the confirmation of general revenue funds being deposited into the assessment fund by the County Commission. 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. SJ also inquired if the December 23, 2025, Commission Meeting could be moved to Wednesday, December 17, 2025. After an additional conversation due to court appearances, the Commission agreed to reschedule the December 23, 2025, Commission Meeting to Thursday, December 18, 2025. SJ provided that she would update the calendar.

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 projects and schedules for the Hearing Officers in 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 of the 2025-2026 cycle. DH asked LJ about the final status of the tax rate comparison spreadsheet and what the highlighted portions represented. LJ provided that the highlighted portions had a tax levy for 2025, but not for 2024; therefore, no comparisons could be made for those levies. LJ also stated that we would distribute the final spreadsheet.

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 and preparation for the 2026 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	21-18293	Aurora Acquisitions LLC	St. Louis	\$97,470	\$73,150	24.95%	2021-2022
2	23-110999	Caplaco Twelve Inc Capitol Land Co.	St. Louis	\$6,097,200	\$4,379,500	28.17%	2023-2024
3	23-111054	Caplaco Twelve Two Inc. AMO Corp Etal, Capital Land Co. Gerge K Capps	St. Louis	\$5,045,570	\$3,268,030	35.23%	2023-2024
4	23-111063	Chapter 100 St. Louis County	St. Louis	\$5,365,380	\$2,323,200	56.70%	2023-2024
5	23-111095	Eckelkamp Manchester 270 LLC	St. Louis	\$7,824,860	\$4,352,000	44.38%	2023-2024
6	23-112357	Auxvasse Hillman Farm LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
7	23-112358	Auxvasse Hillman Farm LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
8	23-112359	Hillmann Amoco, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
9	23-112360	Hillmann Amoco, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
10	23-112361	Hillmann Amoco, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
11	23-112362	Brad W and Sarah L Young H/W	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
12	23-112363	Brad W and Sarah L Young H/W	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
13	23-112364	Brad W and Sarah L Young H/W	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
14	23-112365	Hillside Mobile Home Park, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
15	23-112366	Hillside Mobile Home Park, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
16	23-112367	Hillside Mobile Home Park, LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
17	23-112374	Auxvasse Hillman Farm LLC	St. Louis	\$53,830	\$41,650	22.63%	2023-2024
18	23-11480	Intergroup Cross Keys Inc	St. Louis	\$166,900	\$131,270	21.35%	2023-2024
19	23-11481	Intergroup Cross Keys Inc	St. Louis	\$1,668,880	\$1,312,730	21.34%	2023-2024
20	23-11494	Garden Villas of North County Inc.	St. Louis	\$1,089,730	\$659,300	39.50%	2023-2024
21	23-11496	Delmar Gardens North Inc.	St. Louis	\$2,052,000	\$1,388,900	32.31%	2023-2024
22	23-11509	MC Florissant Realty LLC	St. Louis	\$731,860	\$640,300	12.51%	2023-2024
23	23-11569	Delmar Gardens of Creve Coeur Inc	St. Louis	\$1,011,960	\$708,700	29.97%	2023-2024

24	23-11575	Larus Real Estates I LLC	St. Louis	\$1,102,000	\$858,800	22.07%	2023-2024
25	23-11576	DGCH Inc	St. Louis	\$4,012,800	\$2,732,200	31.91%	2023-2024
26	23-11588	Delmar Garden West Inc	St. Louis	\$955,700	\$611,800	35.98%	2023-2024
27	23-11591	Deer Creek Club	St. Louis	\$305,310	\$204,250	33.10%	2023-2024
28	23-11599	Clayton Greens Nursing Center Inc	St. Louis	\$1,625,580	\$1,219,800	24.96%	2023-2024
29	23-11619	GVCC Partnership A Missouri General Partnership	St. Louis	\$1,378,130	\$879,700	36.17%	2023-2024
30	23-11641	Delmar Gardens of South County Inc	St. Louis	\$2,131,380	\$1,873,400	12.10%	2023-2024
31	23-19084	Dominion Hospitality Earth City LLC	St. Louis	\$1,614,400	\$1,046,400	35.18%	2023-2024
32	23-19823	McKnight Place Extended Care LLC	St. Louis	\$1,775,840	\$1,451,600	18.26%	2023-2024
33	23-302043	Colonial Highlands LLC	Jackson	\$84,784	\$78,288	7.66%	2023
34	23-302044	Colonial Highlands LLC	Jackson	\$93,970	\$62,773	33.20%	2023
35	23-302045	Colonial Highlands LLC	Jackson	\$72,487	\$62,773	13.40%	2023
36	23-302046	Colonial Highlands LLC	Jackson	\$79,633	\$62,773	21.17%	2023
37	23-302047	Colonial Highlands LLC	Jackson	\$93,569	\$62,773	32.91%	2023
38	23-302048	Colonial Highlands LLC	Jackson	\$130,807	\$78,288	40.15%	2023
39	23-302049	Colonial Highlands LLC	Jackson	\$94,316	\$62,773	33.44%	2023
40	23-302050	Colonial Highlands LLC	Jackson	\$82,230	\$78,288	4.79%	2023
41	23-302051	Colonial Highlands LLC	Jackson	\$72,487	\$62,773	13.40%	2023
42	23-302052	Colonial Highlands LLC	Jackson	\$90,972	\$62,773	31.00%	2023
43	23-302053	Colonial Highlands LLC	Jackson	\$72,487	\$62,773	13.40%	2023
44	23-302054	Colonial Highlands LLC	Jackson	\$64,532	\$62,773	2.73%	2023
45	23-302055	Colonial Highlands LLC	Jackson	\$91,033	\$69,968	23.14%	2023
46	23-302056	Colonial Highlands LLC	Jackson	\$60,741	\$78,288	-28.89%	2023
47	23-302057	Colonial Highlands LLC	Jackson	\$70,733	\$78,288	-10.68%	2023
48	23-302058	Colonial Highlands LLC	Jackson	\$77,032	\$62,773	18.51%	2023

49	23-302059	Colonial Highlands LLC	Jackson	\$76,798	\$62,773	18.26%	2023
50	23-302060	Colonial Highlands LLC	Jackson	\$88,996	\$78,288	12.03%	2023
51	23-302061	Colonial Highlands LLC	Jackson	\$74,467	\$62,773	15.70%	2023
52	23-302062	Colonial Highlands LLC	Jackson	\$102,910	\$69,968	32.01%	2023
53	23-302063	Colonial Highlands LLC	Jackson	\$76,798	\$62,773	18.26%	2023
54	23-302064	Colonial Highlands LLC	Jackson	\$75,189	\$78,288	-4.12%	2023
55	23-302065	Colonial Highlands LLC	Jackson	\$74,414	\$62,773	15.64%	2023
56	23-302066	Colonial Highlands LLC	Jackson	\$89,891	\$62,773	30.17%	2023
57	23-302067	Colonial Highlands LLC	Jackson	\$87,718	\$62,773	28.44%	2023
58	23-302068	Colonial Highlands LLC	Jackson	\$82,764	\$62,773	24.15%	2023
59	23-302069	Colonial Highlands LLC	Jackson	\$76,568	\$62,773	18.02%	2023
60	23-302070	Colonial Highlands LLC	Jackson	\$89,891	\$62,773	30.17%	2023
61	23-302071	Colonial Highlands LLC	Jackson	\$70,424	\$62,773	10.86%	2023
62	23-302072	Colonial Highlands LLC	Jackson	\$85,177	\$62,773	26.30%	2023
63	23-302073	Colonial Highlands LLC	Jackson	\$70,424	\$62,773	10.86%	2023
64	23-302074	Colonial Highlands LLC	Jackson	\$88,118	\$62,773	28.76%	2023
65	23-302075	Colonial Highlands LLC	Jackson	\$112,575	\$62,773	44.24%	2023
66	23-30485	Matthew Forrest Hendrickson	Jackson	\$308,328	\$57,408	81.38%	2023
67	23-30587	Angel Hawkins	Jackson	\$10,268	\$3,965	61.38%	2023-2024
68	23-89649	Lowe's Home Center LLC	Taney	\$2,997,270	\$2,423,040	19.16%	2023

Exhibit B. Jackson County Stipulations (For Rejection)

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23- 302009	Greystone Fourplex 2 LLC	Jackson	\$76,931	\$114,000	- 48.18%	2023
2	23- 302010	Greystone Fourplex 2 LLC	Jackson	\$135,299	\$114,000	15.74%	2023
3	23- 302011	Greystone Fourplex 2 LLC	Jackson	\$160,389	\$114,000	28.92%	2023
4	23- 302012	Greystone Fourplex 2 LLC	Jackson	\$124,431	\$114,000	8.38%	2023
5	23- 302013	Greystone Fourplex 2 LLC	Jackson	\$123,063	\$114,000	7.36%	2023
6	23- 302014	Greystone Fourplex 2 LLC	Jackson	\$222,684	\$114,000	48.81%	2023
7	23- 302015	Greystone Fourplex 2 LLC	Jackson	\$221,781	\$114,000	48.60%	2023
8	23- 302016	Greystone Fourplex 2 LLC	Jackson	\$137,750	\$114,000	17.24%	2023
9	23- 302017	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
10	23- 302018	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
11	23- 302019	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
12	23- 302020	Greystone Fourplex 2 LLC	Jackson	\$221,341	\$114,000	48.50%	2023
13	23- 302021	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
14	23- 302022	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
15	23- 302023	Greystone Fourplex 2 LLC	Jackson	\$221,781	\$114,000	48.60%	2023
16	23- 302024	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
17	23- 302025	Greystone Fourplex 2 LLC	Jackson	\$206,439	\$114,000	44.78%	2023
18	23- 302026	Greystone Fourplex 2 LLC	Jackson	\$128,269	\$114,000	11.12%	2023

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	23-111997	Philip Owen	St. Louis
2	23-89671	Sword Ministries International Inc.	Taney