

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 02/03/2026  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 01/21/2026

**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 (via Teams)  
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

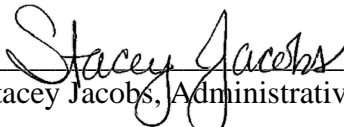
#### ► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

#### ► **Agenda**

- GAR called the meeting to order at 4:00 p.m. There were no additional participants on the call or in the meeting room other than STC staff. The Commission was at the Capitol presenting the agency budget and postponed the meeting until the conclusion of the agency budget presentation.
- 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 there were no other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 4:40 p.m. GWR made a motion to reopen the meeting at 6:16 p.m. DM seconded the motion. The meeting reopened at 6:16 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 6:21 p.m. The motion was seconded by DM. The meeting adjourned at 6:21 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: WEDNESDAY, JANUARY 21, 2026

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: 283 844 917 158 3  
Meeting Passcode: Kv2MG6NJ

**Dial in by phone**

[+1 469-998-7961,,831358972#](#) United States, Dallas

[Find a local number](#)

Phone conference ID: 831 358 972#

#### State Tax Commission Records Custodian

Stacey Jacobs

Administrative Secretary

573-751-1716

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

Posted January 20, 2026, at 8:54 a.m. on the front door of the building by Stacey Jacobs and at 9:04 a.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

Wednesday, January 21, 2026

1:30 p.m.

- I. Consumer Price Index Certification**
- II. Stipulations**
  - A. Exhibit A., 1 – 14
- III. Dismissals**
  - A. Exhibit B., 1 – 62
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated January 6, 2026, and Closed Meeting Minutes dated January 6, 2026)
  - C. Section Update
  - D. Brent Johnson, Greene County Assessor, Education Request
- V. Legal**
  - A. Section Update
- VI. Local Assistance**
  - A. Section Update
  - B. Commercial Letter of Concern Discussion
  - C. Residential Letter of Concern Discussion
- VII. Original Assessment**
  - A. Section Update
  - B. Correction to the Record for Document #2 – 2025 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-08-2025.
- VIII. Legislation**
  - A. Legislative Update
- IX. Commission Comments**
  - A. Ombudsman Position Discussion
- X. Closed Session**
  - A. Personnel – Section 610.021(3) and (13)
- XI. Open Session**
- XII. 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.

**Topic:** Consumer Price Index Certification

**Motion(s)/Comments:** SJ presented the available Consumer Price Index (CPI) of 2.7% to be certified per Section 137.073.4(1), RSMo, on February 1, 2026. DM made a motion to approve the CPI of 2.7%. GAR 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"/> Yea	<input checked="" type="checkbox"/> Yea	<input 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 checked="" type="checkbox"/> Not Present

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

Specific directions for the interim period:

**Topic:** Stipulations

**Motion(s)/Comments:** DM made a motion to consider Stipulations. GAR seconded the motion. The Commission reviewed the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. SJ provided she was not aware of any specific notes for the presented stipulations. DM made a motion to approve the Stipulations listed on Exhibit A. GAR seconded the motion.

**Vote/Action Taken:**

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

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

Specific directions for the interim period:

**Topic:** Dismissals

**Motion(s)/Comments:** DM made a motion to consider Dismissals. GAR seconded the motion. The Commission reviewed the dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. SJ provided she was not aware of any specific notes for the presented dismissals. DM made a motion to approve the Dismissals listed on Exhibit B. GAR 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"/> Yea	<input checked="" type="checkbox"/> Yea	<input type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
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<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input checked="" type="checkbox"/> 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 January 6, 2026, and Closed Meeting Minutes dated January 6, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated January 6, 2026, and Closed Meeting Minutes dated January 6, 2026. 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"/> 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:** Brent Johnson, Greene County Assessor, Education Request

**Motion(s)/Comments:** SJ presented a request from Brent Johnson, Greene County Assessor, for two 8-hours courses to count towards the 32-hours of required education, per Section 53.255, RSMo. Mr. Johnson requested approval for “Words, Words, and Some Numbers: Sales Ratio in Action and Preparation & Presenting a Valuation Appeal Workshop, both courses are offered by the Southwest Missouri IAAO Chapter in February. Both courses are also being instructed by Mr. Dan Cypert. SJ further recommended that if the Commission approves the two courses, that any other assessors attending this course also receive 16-hours of credit towards their required 32-hours of education. GWR made a motion to approve the requested courses for Mr. Brent Johnson, Greene County Assessor, as well as SJ’s recommendation for any other assessors that may attend. 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"/> 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:** Commercial Letter of Concern Discussion

**Motion(s)/Comments:** LJ presented a draft of the Commercial Letter of Concern (LOC). This LOC will replace the previous memorandums of understanding (MOU) utilized in the previous assessment cycle. The LOC will notify the county assessor of their commercial ratio appraisal study results and remind the assessor to follow their approved assessment maintenance plan to achieve market value. The LOC also provides that assessors that fail to comply may lose their assessment maintenance funding until they reach compliance. The Commission requested the addition of the subclass in the title of the LOC and also that county commissioners are carbon copied on the LOC since they are also parties that sign the assessment maintenance plan. GWR made a motion to approve the drafted Commercial LOC with provided amendments. 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"/> 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:** Residential Letter of Concern Discussion

**Motion(s)/Comments:** LJ presented a draft of the Residential Letter of Concern (LOC). This LOC will replace the previous memorandums of understanding (MOU) utilized in the previous assessment cycle. The LOC will notify the county assessor of their residential ratio sales study results and remind the assessor to follow their approved assessment maintenance plan to achieve market value. The LOC also provides that assessors that fail to comply may lose their assessment maintenance funding until they reach compliance. The Commission requested the addition of the subclass in the title of the LOC and also that county commissioners are carbon copied on the LOC since they are also parties that sign the assessment maintenance plan. GWR made a motion to approve the drafted Residential LOC with provided amendments. 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"/> 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
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Correction to Record for Document #2 – 2025 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-08-2025

**Motion(s)/Comments:** MDF presented a corrected Document #2 – 2025 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-08-2025, that had an error when presented to the Commission in July. MDF provided that the current information in OATS and what was certified to the counties is accurate. GWR made a motion to approve the corrected Document #2 – 2025 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-08-2025, for the record. 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"/> 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:** Personnel – Ombudsman Position

**Motion(s)/Comments:** The Commission discussed the Ombudsman position. GWR made a motion to change the title of the Legislative/Policy Analyst to the title of Ombudsman, designate Dan Hutton, add the duties provided in Section 138.435, RSMo, with Mr. Hutton’s current job expectations at his current salary with a possible increase as funds allow effective January 22, 2026. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Not Present**

**Not Present**

**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:** GAR provided that Mr. Greg Allsberry provided the Legal Section Update for the record.

**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.

**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 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:**

**Topic:** Commission Comments – Ombudsman Position

**Motion(s)/Comments:** The Commission discussed the Ombudsman position that was discussed with House members during the STC's presentation of the agency budget. GAR provided that this must be a priority and additional discussion regarding the position would continue in Closed Session.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-110025	Hahn Michael J and Karen M HW	St. Louis	\$90,400	\$86,450	4.37%	2023-2024
2	23-110026	Hagensieker Wayne Ann Revocable Living Trust The	St. Louis	\$60,610	\$52,250	13.79%	2023-2024
3	23-112159	Brown Shoe Company	St. Louis	\$10,724,030	\$4,953,600	53.81%	2023-2024
4	23-11265	Shaxih Trust	St. Louis	\$34,870	\$31,540	9.55%	2023-2024
5	23-19969	Saengsamran Sanan and Pleonjit HW Etal	St. Louis	\$377,610	\$332,500	11.95%	2023-2024
6	23-19994	Saengsmran Sanit Etal	St. Louis	\$194,750	\$175,750	9.76%	2023-2024
7	23-31146	HKC Property Holdings LLC and Kingdom City Church	Jackson	\$159,375	\$159,375	0.00%	2023-2024
8	23-31147	HKC Property Holdings LLC and Kingdom City Church	Jackson	\$321,562	\$321,562	0.00%	2023-2024
9	23-31148	HKC Property Holdings LLC and Kingdom City Church	Jackson	\$3,506,250	\$3,506,250	0.00%	2023-2024
10	23-32658	Rana Green	Jackson	\$36,860	\$27,550	25.26%	2023
11	23-32731	John Milone	Jackson	\$78,850	\$67,953	13.82%	2023
12	24-300022	Deigo Soto	Jackson	\$62,167	\$32,213	48.18%	2024
13	25-52002	Keith R and Pamela Kliegel	Cole	\$19,620	\$11,200	42.92%	2025
14	25-52004	Town and Country Auto Sales LLC	Cole	\$112,000	\$56,000	50.00%	2025

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-110003	Kardesch, David & Cynthia	St. Louis
2	23-110009	Lewis, Don	St. Louis
3	23-110017	MIDDLEWEST PROPERTIES	St. Louis
4	23-110020	Visintine, Thomas	St. Louis
5	23-110023	Kell, John	St. Louis
6	23-110040	BIG LOU PROPERTIES LLC	St. Louis
7	23-110043	BIG LOU PROPERTIES LLC	St. Louis
8	23-110078	Vicki Reynolds	St. Louis
9	23-111931	Tiffany Lang	St. Louis
10	23-112023	David Kossman	St. Louis
11	23-19865	Point Properties LLC	St. Louis
12	23-19866	Middlewest Properties INC	St. Louis
13	23-19867	Great One LLC	St. Louis
14	23-19870	Jarie Properties LLC	St. Louis
15	23-19871	Jarie Properties LLC	St. Louis
16	23-19872	Middlewest Properties INC	St. Louis
17	23-19873	Middlewest Properties INC	St. Louis
18	23-19874	Great One LLC	St. Louis
19	23-19876	Point Properties LLC	St. Louis
20	23-19878	Ryco Properties LLC	St. Louis
21	23-19879	Ryco Properties LLC	St. Louis
22	23-19880	Ryco Properties LLC	St. Louis
23	23-19881	Ryco Properties LLC	St. Louis
24	23-19882	Ryco Properties LLC	St. Louis
25	23-19884	Ryco Properties LLC	St. Louis
26	23-19887	Great One LLC	St. Louis
27	23-19888	AKA Investments LLC	St. Louis
28	23-19889	Ratliff, Mark, Ann & Tom	St. Louis
29	23-19890	O'Keeffe, Hugh	St. Louis
30	23-19893	Ryco Properties LLC	St. Louis
31	23-19894	Ryco Properties LLC	St. Louis
32	23-19895	Ryco Properties LLC	St. Louis
33	23-19896	Ryco Properties LLC	St. Louis
34	23-19897	Point Properties LLC	St. Louis
35	23-19898	Davit, Robert & Joann	St. Louis
36	23-19899	JCR Inc	St. Louis
37	23-19901	Crosby, Joseph	St. Louis
38	23-19905	Bobdenschatz, Dean	St. Louis
39	23-19906	Steinmann, Watler & Patricia	St. Louis
41	23-19911	RFP Properties LLC	St. Louis
42	23-19917	Gerson, Alan & Jacqueline	St. Louis

43	23-19922	Lowry, Brian	St. Louis
44	23-19926	Young, Patricia	St. Louis
45	23-19929	6321 Clemens LLC	St. Louis
47	23-19931	7510 Delmar Properties LLC	St. Louis
48	23-19934	Great One LLC	St. Louis
49	23-19947	Garcia, Delia	St. Louis
50	23-19953	8523 Watson Road LLC	St. Louis
51	23-19973	Anderson, Mark & Amy	St. Louis
52	23-19976	Demsky, Edward & Marilyn	St. Louis
53	23-19980	KB LLC	St. Louis
54	23-19981	Schlesinger, Steven	St. Louis
55	23-19983	Saenger, Patricia	St. Louis
56	23-19984	Rosen, Andrew & Carol	St. Louis
57	23-19992	Kardesch, David & Cynthia	St. Louis
58	23-19995	Phoenix Six LLC	St. Louis
59	23-19996	Hughes, Ruth	St. Louis
60	24-10341	Mary Jhenssine Magalong Esguerra	St. Louis
61	24-10346	James Curcuru	St. Louis
62	24-79000	Samantha Wade	Platte