

STATE TAX COMMISSION OF MISSOURI
MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 02/18/2026
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 02/03/2026

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:

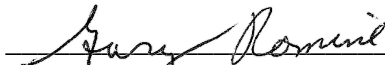
G. Allsberry (GKA), Chief Counsel
M. Fudge (MDF), Appraisal and Assessment
Manager, Original Assessment
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance

▶ **Review Minutes from Previous Meeting**

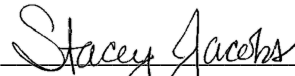
- Approved
- Corrected as follows:

▶ **Agenda**

- ▶ GAR called the meeting to order at 1:31 p.m. There were no additional participants on the call or in the meeting room other than STC staff.
- ▶ 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 there were no other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:07 p.m. GWR made a motion to reopen the meeting at 3:11 p.m. DM seconded the motion. The meeting reopened at 3:11 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 3:11 p.m. The motion was seconded by DM. The meeting adjourned at 3:11 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, FEBRUARY 3, 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

Posted February 2, 2026, at 8:41 a.m. on the front door of the building and at 8:40 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

Tuesday, February 3, 2026

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 3

- II. Dismissals**
 - A. Exhibit B., 1 – 43

- III. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meeting of the State Tax Commission of Missouri dated January 21, 2026, and Closed Meeting Minutes dated January 21, 2026)
 - C. Amendment of the January 28, 2025, Commission Meeting Minutes
 - D. Section Update
 - E. MoScout Renewal Request

- IV. Legal**
 - A. Section Update

- V. Local Assistance**
 - A. Section Update

- VI. Original Assessment**
 - A. Section Update

- VII. Legislation**
 - A. Legislative Update

- VIII. Commission Comments**

- IX. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)

- X. Open Session**

- XI. 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

Topic: Stipulations

Motion(s)/Comments: GWR made a motion to consider Stipulations. DM seconded the motion. 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
<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: Dismissals

Motion(s)/Comments: GWR made a motion to consider Dismissals. DM seconded the motion. 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 listed 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
<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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated January 21, 2026, and Closed Meeting Minutes dated January 21, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated January 21, 2026, and Closed Meeting Minutes dated January 21, 2026. 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: Amendment of the January 28, 2025, Commission Meeting Minutes

Motion(s)/Comments: SJ presented an amendment to the January 28, 2025, Commission Meeting Minutes. The Topic Consumer Price Index (CPI) Certification had a typo in the motion regarding the CPI percent increase of 2.98% which was incorrect. The presented CPI for that meeting was 2.9%, which has been corrected in the amended minutes. GWR made a motion to amend the January 28, 2025, Commission Meeting Minutes to reflect the motion of 2.9% CPI. 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: MoScout Renewal Request

Motion(s)/Comments: SJ presented the MoScout publication renewal in the amount of \$1,155.00 for the Commissioners and Dan Hutton, Ombudsman. SJ also noted that the subscription is set to auto-renew which was processed on Sunday, January 25, 2026. GWR made a motion to approve the renewal of the MoScout publication at an annual cost of \$1,155.00. 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: GKA presented the Legal Section Update and discussed the status of various appeals and projects.

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: GAR provided that Mr. Dan Hutton provided the Legislative Update for the record.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10496	Mason Realty LLC	St. Louis	\$937,140	\$816,000	12.93%	2023-2024
2	23-10817	Sher Care Corporation	St. Louis	\$55,200	\$34,430	37.63%	2023-2024
3	23-32752	Bryce Michael Engeman	Jackson	\$68,859	\$48,395	29.72%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10659	Qiang An Yong	St. Louis
2	23-10669	Himanshu and Priti Jain	St. Louis
3	23-10670	Yi Li	St. Louis
4	23-10674	Simona Paunescu	St. Louis
5	23-10677	1705 Redbird Cove LLC	St. Louis
6	23-10678	8600 Villa Crest Drive LLC	St. Louis
7	23-112019	Gefan Li	St. Louis
8	25-10075	REARDEN PROPERTIES, LLC	St. Louis
9	25-10186	RMJ REAL ESTATE LLC	St. Louis
10	25-10189	RMJ REAL ESTATE LLC	St. Louis
11	25-10243	REARDEN PROPERTIES LLC	St. Louis
12	25-10264	HILL OXFORD THREE LLC	St. Louis
13	25-10273	SATURN PROPERTIES LLC	St. Louis
14	25-10441	BHT LLC	St. Louis
15	25-10465	A & BU PROPERTIES LLC	St. Louis
16	25-10509	BHT LLC	St. Louis
17	25-10626	RMJ REAL ESTATE LLC	St. Louis
18	25-10673	MAR PROPERTIES LC	St. Louis
19	25-10857	BJDA HOMES LLC	St. Louis
20	25-10872	BJDA HOMES LLC	St. Louis
21	25-10874	BHT LLC	St. Louis
22	25-10921	BHT LLC	St. Louis
23	25-10925	BHT LLC	St. Louis
24	25-10966	JOHNSON MICHAEL & DANA ROESSNER	St. Louis
25	25-11110	WAP PROPERTIES LLC	St. Louis
26	25-11116	WAP PROPERTIES LLC	St. Louis
27	25-11120	WAP PROPERTIES LLC	St. Louis
28	25-11195	BHT LLC	St. Louis
29	25-11273	REALVEST FUND I LLC	St. Louis
30	25-11297	MAR PROPERTIES LC	St. Louis
31	25-11319	WAP PROPERTIES LLC	St. Louis
32	25-11442	ROARK PROPERTIES LLC	St. Louis
33	25-11541	REALVEST FUND I LLC	St. Louis
34	25-12024	WAP PROPERTIES LLC	St. Louis
35	25-12298	BHT LLC	St. Louis
36	25-12335	CHANG XUE YING & HAI QUAN SHUI	St. Louis
37	25-12655	SCHMITT THOMAS TRUSTEE	St. Louis
38	25-12657	CHAPA NAVEEN S & GHOUSSOUB ROUBA	St. Louis
39	25-12895	WALSH SEAN J & CAROLA WALSH	St. Louis
41	25-13107	BRYAN J RODNEY & MARY ANN BRYAN	St. Louis

42	25-13364	ARMSTRONG ROBERT NOEL & MARLYN B. ARMSTRONG	St. Louis
43	25-13732	MACIA DANIEL P & ALAINA G MACIA	St. Louis