

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

Approved: 03/31/2026  
Page 1 of 1  
Minutekeeper's Initials  
SW

**Date:** 03/03/2026

**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  
D. Hutton (DH), Ombudsman  
L. Jones (LJ), Appraisal and Assessment Manager,  
Local Assistance  
J. Schmidt (JS), Miscellaneous Professional  
S. Wankum (SW), Miscellaneous Professional

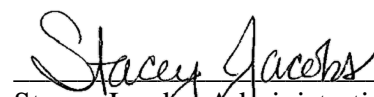
▶ **Review Minutes from Previous Meeting**

- 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 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 2:11 p.m. GWR made a motion to reopen the meeting at 3:09 p.m. DM seconded the motion. The meeting reopened at 3:09 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 3:09 p.m. The motion was seconded by DM. The meeting adjourned at 3:09 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, MARCH 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](mailto:Stacey.Jacobs@stc.mo.gov)

Posted March 2, 2026, at 8:42 a.m. on the front door of the building by Misty Frank and at 7:50 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, March 3, 2026

1:30 p.m.

- I. 2026 - 2027 Assessment Maintenance Plans**
  - A. Exhibit A., 1 - 18
- II. Stipulations**
  - A. Exhibit B., 1 – 21
- III. Dismissals**
  - A. Exhibit C., 1
- IV. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated February 18, 2026, and  
Closed Meeting Minutes dated February 18, 2026)
  - C. Section Update
  - D. 2026 Employee Appreciation BBQ Request
  - E. 2026 Service Recognition Gifts Request
- V. Legal**
  - A. Section Update
- VI. Local Assistance**
  - A. Section Update
- VII. Original Assessment**
  - A. Section Update
- VIII. Office of State Ombudsman**
  - A. Legislative Update
- IX. Commission Comments**
- X. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)\*
- XI. Open Session**
- XII. Adjournment<sup>1</sup>**

\*This item was not in the on the posted agenda, it was brought up as an item during Closed Session.

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to  
Section 610.021, RSMo. 2004

---

<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic: 2026 - 2027 Assessment Maintenance Plans**

**Motion(s)/Comments:** JS presented the 2026-2027 Assessment Maintenance Plans that were ready for approval, which were listed on Exhibit A. of the agenda. GWR made a motion to approve the 2026-2027 Assessment Maintenance Plans listed on Exhibit A. 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: Stipulations**

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

|   |   |   |
|---|---|---|
| <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:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated February 18, 2026, and Closed Meeting Minutes dated February 18, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated February 18, 2026, and Closed Meeting Minutes dated February 18, 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:** 2026 Employee Appreciation BBQ Request

**Motion(s)/Comments:** SW presented a list of caterers and a venue for the 2026 BBQ Luncheon scheduled for May 13, 2026. The Commission discussed the catering options available. GWR made a motion to reserve the Binder Park Outdoor Pavilion for May 13, 2026, at a cost of \$100.00 and reserve Sweet Smoke BBQ to cater the luncheon for the items included in the \$570.00 cost, and Lutz BBQ chips to go with the BBQ at an estimated cost of \$50.00, and an estimated \$100 for the cost for drinks and desserts. 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:** 2026 Service Recognition Award Request

**Motion(s)/Comments:** SW presented a request for approval for the 2026 Service Recognition Awards selected by the STC team members that reached their five (5) year milestone anniversaries along with the STC branded polo shirts for team members that have one (1) year of service with the STC. The estimated cost for the service recognition awards and the polo shirts is \$230.00. GWR made a motion to approve the service recognition awards and the STC branded polo shirts at an estimated cost of \$230.00. 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:** STC Calendar Update

**Motion(s)/Comments:** SW reviewed the STC Calendar for the upcoming weeks.

**Informational Meeting, No Vote Taken:**

**Topic:** Administration Section Update

**Motion(s)/Comments:** SW presented the Administration Section Update for Stacey Jacobs.

**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:** JS 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:** Office of State Ombudsman

**Motion(s)/Comments:** DH presented the Legislative Update and the status of various bills that he is tracking and conveyed that he is fielding several taxpayer calls.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments

**Motion(s)/Comments:** GAR opened the meeting wishing to express deepest sympathy for Stacey Jacobs on the loss of her father and wanted her to know the Commission is thinking of her during this difficult time.

**Informational Meeting, No Vote Taken:**

Exhibit A. 2026-2027 Assessment Maintenance Plans

| #   | County Name |
|-----|-------------|
| 1.  | Barry       |
| 2.  | Barton      |
| 3.  | Caldwell    |
| 4.  | Cass        |
| 5.  | Clay        |
| 6.  | Clinton     |
| 7.  | Crawford    |
| 8.  | Franklin    |
| 9.  | Henry       |
| 10. | Howard      |
| 11. | Johnson     |
| 12. | Miller      |
| 13. | Mississippi |
| 14. | Moniteau    |
| 15. | Newton      |
| 16. | Oregon      |
| 17. | Sullivan    |
| 18. | Wright      |

Exhibit B. Stipulations

| #  | Appeal Number | Name   | County    | Current Assd Value | Stipulated Assd Value | Diff   | Tax Years |
|----|---------------|--|-----------|--------------------|-----------------------|--------|-----------|
| 1  | 18-60503      | T-Mobile Central LLC   | Holt      | \$55,170           | \$10,216              | 81.48% | 2018-2020 |
| 2  | 18-60504      | T-Mobile Central LLC   | Holt      | \$45,460           | \$10,592              | 76.70% | 2018-2020 |
| 3  | 20-60500      | T-Mobile Central LLC   | Holt      | \$44,750           | \$12,395              | 72.30% | 2018-2020 |
| 4  | 20-60501      | T-Mobile Central LLC   | Holt      | \$42,370           | \$12,908              | 69.54% | 2018-2020 |
| 5  | 23-110157     | 300 Kirkwood LLC   | St. Louis | \$1,735,100        | \$1,344,000           | 22.54% | 2023      |
| 6  | 23-110205     | RBM Hotel Richmond Heights LLC   | St. Louis | \$3,623,230        | \$3,501,890           | 3.35%  | 2023-2024 |
| 7  | 23-110219     | Ramco Gershenson Properties LP   | St. Louis | \$11,678,370       | \$11,097,090          | 4.98%  | 2023-2024 |
| 8  | 23-110910     | GPO Creve Coeur Pointe LLC   | St. Louis | \$4,000,000        | \$2,304,000           | 42.40% | 2023-2024 |
| 9  | 23-111088     | DP Office LLC  | St. Louis | \$4,612,740        | \$2,668,800           | 42.14% | 2023-2024 |
| 10 | 23-111096     | Eckelkamp Developments LLC   | St. Louis | \$2,000,610        | \$289,220             | 85.54% | 2023-2024 |
| 11 | 23-111123     | Chesterfield Grove Hotel Partnership LL Lodging Hospitality Management | St. Louis | \$2,220,320        | \$531,200             | 76.08% | 2023-2024 |
| 12 | 23-111124     | CPHA LLC   | St. Louis | \$5,171,460        | \$960,000             | 81.44% | 2023-2024 |
| 13 | 23-111125     | West Hotel LLC   | St. Louis | \$6,648,740        | \$913,600             | 86.26% | 2023-2024 |
| 14 | 23-111126     | SLAE LLC   | St. Louis | \$3,297,220        | \$620,800             | 81.17% | 2023-2024 |
| 15 | 23-111128     | SLAM LLC   | St. Louis | \$13,504,320       | \$3,427,200           | 74.62% | 2023-2024 |
| 16 | 23-111150     | 8640 Evans LLC   | St. Louis | \$8,317,660        | \$2,632,000           | 68.36% | 2023-2024 |
| 17 | 23-111310     | KBG Inc  | St. Louis | \$1,714,470        | \$544,790             | 68.22% | 2024      |
| 18 | 23-30045      | Larry E Sells and Patrice Winchester                                   | Jackson   | \$311,638          | \$147,487             | 52.67% | 2023      |
| 19 | 23-31259      | Susan Ellen Shepherd   | Jackson   | \$22,420           | \$22,287              | 0.59%  | 2023      |
| 20 | 25-300012     | Lukas and Kelli Dorris   | Jackson   | \$99,252           | \$85,000              | 14.36% | 2025      |
| 21 | 25-300044     | Cowing Douglas Austin and Swysgood Amanda Caye                         | Jackson   | \$43,265           | \$10,804              | 75.03% | 2025      |

Exhibit C. Dismissals

| # | Appeal Number | Name               | County |
|---|---------------|--------------------|--------|
| 1 | 24-89656      | Kanakuk Ministries | Taney  |