

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: 04/14/2026

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
D. Hutton (DH), Ombudsman
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**

- DM called the meeting to order at 1:30 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 2:21 p.m. GWR made a motion to reopen the meeting at 3:20 p.m. DM seconded the motion. The meeting reopened at 3:20 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 3:20 p.m. The motion was seconded by DM. The meeting adjourned at 3:20 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, APRIL 14, 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 April 13, 2026, at 12:31 p.m. on the front door of the building and at 12:30 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, April 14, 2026

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Pemiscot County – 2026 Budget

- II. 2026 - 2027 Assessment Maintenance Plans**
 - A. Exhibit A., 1 – 5

- III. Stipulations**
 - A. Exhibit B., 1 – 27

- IV. Dismissals**
 - A. Exhibit C., 1 – 10

- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated March 31, 2026, and Closed Meeting Minutes dated March 31, 2026)
 - C. Section Update
 - D. FY-2026 Vehicle Replacement Request

- VI. Legal**
 - A. Section Update

- VII. Local Assistance**
 - A. Section Update
 - B. SB3 - Discussion

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

- IX. Office of State Ombudsman**
 - 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.

Topic: Memorandum of Understanding – Pemiscot County, 2026 Budget

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for Pemiscot County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue fund to the assessment fund for 2026 in the amount of \$75,000.00. The three-year average will be computed for the 2026 budget year and every year succeeding as if the entire \$75,000.00 had actually been deposited in the assessment fund for 2026. GWR made a motion to approve the Pemiscot County Budget MOU. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input 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 checked="" 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 - 2027 Assessment Maintenance Plans

Motion(s)/Comments: LJ 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:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input 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 checked="" 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:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input 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 checked="" 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:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input 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 checked="" 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 March 31, 2026, and Closed Meeting Minutes dated March 31, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated March 31, 2026, and Closed Meeting Minutes dated March 31, 2026. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input 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 checked="" 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: FY-2026 Vehicle Replacement Request

Motion(s)/Comments: SJ presented a FY-2026 Vehicle Replacement Request. This request would replace three high mileage vehicles; two 2014 Ford Focuses and one 2014 Ford Fusion. This request also includes a new vehicle for a field appraiser, if the agency has the extra funding towards the end of the fiscal year. GWR requested this item be tabled until Thursday at 1:00 p.m. so he could do additional research.

Vote/Action Taken:

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

Continue Discussion/Vote until meeting at:
Date: Thursday, April 16, 2026 Time: 1:00 p.m. Place: Microsoft Teams

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: SB3 - Discussion

Motion(s)/Comments: LJ provided a spreadsheet of counties across the state and the status of SB3 in each county after the April 7, 2026, election.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: SJ presented the Original Assessment Section Update and discussed the progress for the 2026 cycle on behalf of Matt Fudge.

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:

Exhibit A. 2026-2027 Assessment Maintenance Plans

#	County Name
1.	Dunklin
2.	Holt
3.	Lewis
4.	Ozark
5.	Reynolds

Exhibit B. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10374	Home Match Solutions B LLC	St. Louis	\$12,690	\$11,650	8.20%	2023-2024
2	23-10858	Home Match Solutions H LLC	St. Louis	\$19,490	\$17,440	10.52%	2023-2024
3	23-10866	Home Match Solutions H LLC Home Match Solutions A LLC	St. Louis	\$20,030	\$16,420	18.02%	2023-2024
4	23-10867	Home Match Solutions H LLC Home Match Solutions D LLC	St. Louis	\$12,900	\$11,020	14.57%	2023-2024
5	23-10869	Home Match Solutions H LLC Home Match Solutions A LLC	St. Louis	\$18,600	\$13,870	25.43%	2023-2024
6	23-112238	QSL Property LLC	St. Louis	\$7,376,190	\$5,152,000	30.15%	2023-2024
7	23-112267	Riverport 215 LLC	St. Louis	\$3,563,100	\$1,577,600	55.72%	2023-2024
8	23-32705	13000 US Highway Developers Corp	Jackson	\$1,400,000	\$1,120,000	20.00%	2023-2024
9	23-32707	JNUPS2 LLC	Jackson	\$1,946,272	\$1,120,000	42.45%	2023-2024
10	23-32710	Exchangeright Net Leased Portfolio 15 LLC	Jackson	\$1,200,000	\$960,000	20.00%	2023-2024
11	23-32791	Ferguson Missouri Holdings LLC	Jackson	\$774,008	\$672,960	13.06%	2023
12	23-32986	Terri Deroose	Jackson	\$17,100	\$15,200	11.11%	2023
13	24-300004	Eric Lowe	Jackson	\$101,308	\$71,887	29.04%	2024
14	24-300024	Jacob L and Kristine Douglas	Jackson	\$81,928	\$74,509	9.06%	2024
15	24-300075	Justin Mead & Sarah Maria Borem	Jackson	\$110,261	\$57,247	48.08%	2024
16	25-20040	Briar Meads SPV XVII LLC	St. Louis City	\$4,175,200	\$3,705,000	11.26%	2025
17	25-20068	GLP Capital LP	St. Louis City	\$12,136,400	\$8,427,200	30.56%	2025
18	25-300003	John Edd Bucklew	Jackson	\$1,330	\$1,330	0.00%	2025
19	25-300010	Sulgrave Plaza LLC	Jackson	\$121,536	\$91,200	24.96%	2025
20	25-300111	Daniel Lopez	Jackson	\$13,551	\$7,600	43.92%	2025
21	25-300112	Watkins Family Trust	Jackson	\$63,956	\$47,747	25.34%	2025
22	25-300116	Maison Stites	Jackson	\$74,629	\$64,895	13.04%	2025

23	25-300118	Daniel Philip & Regina Gail Day	Jackson	\$64,600	\$53,200	17.65%	2025
24	25-32103	Hunt Midwest Real Estate Development Inc	Clay	\$158,720	\$39,710	74.98%	2025-2026
25	25-32504	Charles Biondo	St. Charles	\$75,620	\$68,400	9.55%	2025
26	25-32505	Laura C and Charles A Trchsel	St. Charles	\$64,203	\$55,100	14.18%	2025
27	25-32537	Richard H Cook & Mary Sue-Ann McDowell	St. Charles	\$136,845	\$133,000	2.81%	2025

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	23-30473	Marvin Fruits	Jackson
2	23-32895	Thomas Medlin	Jackson
3	24-32071	Andy Joe Svehla	Clay
4	24-62506	Pleasant Hill Country Church	Jasper
5	25-18407	Kyle Pacanowski	St. Louis
6	25-20047	Midas Cortex LLC	St. Louis City
7	25-20048	Midal Restaurant JV LLC c/o Midas Hospitality LLC	St. Louis City
8	25-20086	Ribbit LLC c/o David Dresner	St. Louis City
9	25-32503	Dale Kammerich	St. Charles
10	25-32551	Brian Jerden	St. Charles