

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

Approved: 05/27/2026
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 05/12/2026

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 (via
Microsoft Teams)
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
S. Wankum (SW), Miscellaneous Professional

▶ **Review Minutes from Previous Meeting**

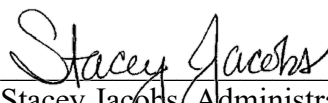
- Approved
- Corrected as follows:

▶ **Agenda**

- ▶ GAR called the meeting to order at 1:30 p.m. There were additional participants on the call or in the meeting room other than STC staff.
- ▶ GWR made a motion to close a portion of the meeting to discuss legal, personnel, and sealed bids and related documents matters per Section 610.021(1), (3), (12), 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 2:06 p.m. GWR made a motion to reopen the meeting at 3:24 p.m. DM seconded the motion. The meeting reopened at 3:24 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 3:26 p.m. The motion was seconded by DM. The meeting adjourned at 3:26 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, MAY 12, 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 May 11, 2026, at 11:56 a.m. on the front door of the building by Stacey Jacobs and at 12:00 p.m. on the STC website by Misty Frank.

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, May 12, 2026

1:30 p.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 12

- II. Dismissal**
 - A. Exhibit B., 1 – 14

- III. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated April 28, 2026, and April 30, 2026, and Closed Meeting Minutes dated April 28, 2026)
 - C. Section Update
 - D. 2025 (80th) Annual Report
 - E. 2025 Annual Report Certifications to DESE and DOR
 - F. 2025 Annual Report Distribution List
 - G. Draft Assessors' Manual Updates
 - H. FY-2026 Vehicle Replacement Amended Request
 - I. Livestock Minimums Process Discussion

- IV. Legal**
 - A. Section Update

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

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

- VII. Office of State Ombudsman**
 - A. Legislative Update
 - B. Ombudsman Notification to County Offices Draft

- VIII. Commission Comments**

- IX. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
 - C. Sealed Bids and Related Documents – Section 610.021(12)

- 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.

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	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: Dismissal

Motion(s)/Comments: GKA presented the Dismissal that was ready for approval, which was listed on Exhibit B. of the agenda. GKA provided that #1 on Exhibit B. should be removed, it was previously approved during the August 8, 2025, Commission Meeting. GWR made a motion to approve the Dismissal listed on Exhibit B, excluding #1, appeal 23-10716, Parkview Place Apartments LP. 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
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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 Meetings of the State Tax Commission of Missouri dated April 28, 2026, and April 30, 2026, and Closed Meeting Minutes dated April 28, 2026. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated April 28, 2026, and April 30, 2026, and Closed Meeting Minutes dated April 28, 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: 2025 (80th) Annual Report

Motion(s)/Comments: SJ presented the Eightieth Annual Proceedings and Decisions of the State Tax Commission of Missouri (Annual Report), for year ending December 31, 2025. GWR made a motion to approve the Eightieth Annual Report. 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: 2025 Annual Report Certifications to DESE and DOR

Motion(s)/Comments: SJ presented the Eightieth Annual Report Certifications for the Department of Elementary and Secondary Education (DESE) and the Department of Revenue (DOR). GWR made a motion to approve the Certifications for DESE and DOR. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: 2025 Annual Report Distribution List

Motion(s)/Comments: SJ presented the 2025 Annual Report Distribution List. GWR made a motion to approve the 2025 Annual Report Distribution List. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Draft Assessors' Manual Updates

Motion(s)/Comments: SJ presented the draft Assessors' Manual revisions for Chapters 2, 4, and 7. Chapter 2 revisions provided additional language and case law references for the Military Personnel Section on page II-12. Chapter 4 revisions updated some members of the Missouri Ratio Study Technical Advisory Group on page IV-4 and additional language in the Sales Validation and Verification Section on page IV-12. LJ provided the additional revision to the Missouri Ratio Study Technical Advisory Group would be provided at a later date. Chapter 7 revisions included a new Section, 7.12 Hoop Buildings and Quonset Huts. GWR made a motion to approve the revisions of the Assessors' Manual effective June 1, 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: FY-2026 Vehicle Replacement Amended Request

Motion(s)/Comments: SJ presented an amended request for the FY-2026 Vehicle Replacements as the State Fleet Manager provided that vehicles are to be manufactured in the United States. SJ presented the Chevrolet Trax and used Chevrolet Malibus as replacement vehicles. The Commission discussed the pros and cons of both vehicles. GWR made a motion to approve the purchase of three Chevrolet Malibus to replace two current 2014 Ford Focuses and one 2014 Ford Focus that was non-operational in 2024. If funding allows, a fourth vehicle would be purchased for Michael Myers. Combined estimated cost for all four vehicles is \$80,000. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Livestock Minimums Process Discussion

Motion(s)/Comments: SJ presented a recommendation by the managers to change the Livestock Minimums process. Historically, the STC has coordinated the annual meeting for the Missouri State Assessors' Association (MSAA) Livestock Committee. Additionally, the MSAA Livestock Committee minimums are distributed to all county assessors by the STC on the STC letterhead and posted to the STC website. This process has caused confusion that the STC has set the values. The recommendation presented would remove the STC from this process and have the MSAA fully coordinate and distribute the information starting in the 2027 calendar year. GWR made a motion to approve the recommendation to remove the STC from the process of setting livestock minimums starting in the 2027 calendar year and SJ will communicate this to the MSAA President. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Ombudsman Notification to County Offices Draft

Motion(s)/Comments: SJ presented the draft notification to county offices regarding the Office of Ombudsman on behalf of Dan Hutton. The Commission discussed the draft and provided it should be sent to all county assessors, county clerks, county collectors, Local Assistance representatives, members of the House Special Committee on Property Tax Reform, and members of the Senate Select Committee on Property Taxes and the State Tax Commission. GWR made a motion to approve the draft notification and to distributed to all groups identified. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Sealed Bids and Related Documents – Motor Vehicle Valuation Guide Services RFP Award

Motion(s)/Comments: SJ presented the recommendation from Office of Administration/Division of Purchasing regarding the award of the request for proposal (RFP) for the Motor Vehicle Valuation Guide Services as provided in Section 137.115.9, RSMo. This statute requires the STC to select and make available to all county assessors which publication shall be used for the valuation of motor vehicles. SJ stated there is a 10-day appeal period after the RFP has been awarded and suggested the Commission make the announcement to the county assessors after that 10-day appeal period has passed. GWR made a motion to approve the recommendation of OA/Purchasing to award the RFP for Motor Vehicle Valuation Guide Services to Randall-Reilly, LLC dba Fusable (also known as Price Digest). DM seconded the motion. Vendors were notified of award prior to the adjournment of the Commission Meeting.

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: Personnel Item – Todd Wilson Request

Motion(s)/Comments: GKA presented a request to the Commission from Todd Wilson, Senior Hearing Officer. Mr. Wilson is requesting to continue employment with the STC as a Senior Hearing Officer from the State of Louisiana once he has relocated. GKA provided that Mr. Wilson will continue to maintain the requirements of practicing law in the State of Missouri. GWR made a motion to approve the request of Mr. Wilson to continue working as a Senior Hearing Officer from the State of Louisiana and provided that no travel outside the State of Missouri is allowed without prior approval. 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: Personnel Item – Allen Hickman Resignation/Retirement

Motion(s)/Comments: LJ presented the resignation/retirement letter submitted by Allen Hickman, Senior Appraisal and Assessment Representative, effective July 1, 2026, with his last working day being June 30, 2026. GWR made a motion to accept and approve the resignation/retirement of Mr. Hickman, effective June 30, 2026/July 1, 2026, respectively. 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: Personnel Item – Dylan Stidham Hiring Recommendation

Motion(s)/Comments: LJ presented a recommendation to offer the position of Appraisal and Assessment Representative to Dylan Stidham at an annual salary of \$58,762, effective July 1, 2026, or a date after July 1, 2026, provided by Mr. Stidham. LJ also recommended a salary increase after a probationary period to \$62,058 and a title of Senior Appraisal and Assessment Representative. DM made a motion to conditionally offer the Appraisal and Assessment Representative position to Mr. Stidham at an annual salary of \$58,762, effective July 1, 2026, or a start date after July 1, 2026, provided by Mr. Stidham pending background and tax compliance checks. Upon successful completion of a one-year probationary period, Mr. Stidham’s salary will increase to \$62,058.00 and his title will be changed to Senior Appraisal and Assessment Representative. 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.

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: Office of State Ombudsman

Motion(s)/Comments: The Commission reviewed the Legislative Update provided by Dan Hutton. He was not able to attend the meeting due to a scheduling conflict at the Capitol.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10560	Eric Jay and Lisa G Sheldon TE	St. Louis	\$421,820	\$399,000	5.41%	2023-2024
2	23-11003	Sandra Rosen	St. Louis	\$63,520	\$56,050	11.76%	2023-2024
3	23-111146	Triple V Motels Inc	St. Louis	\$1,520,960	\$1,113,600	26.78%	2023-2024
4	23-32124	BB North Oak Devco	Clay	\$287,300	\$121,216	57.81%	2024
5	23-32125	BB North Oak Devco	Clay	\$222,300	\$70,784	68.16%	2024
6	23-32126	BB North Oak Devco	Clay	\$328,540	\$173,440	47.21%	2024
7	23-32127	BB North Oak Devco	Clay	\$289,760	\$108,000	62.73%	2024
8	23-32128	BB North Oak Devco	Clay	\$319,550	\$126,560	60.39%	2023-2024
9	23-32702	Meyer Laboratory Inc	Jackson	\$2,056,000	\$1,376,000	33.07%	2023-2024
10	24-20031	Foremost Properties LLC	St. Louis City	\$109,480	\$77,900	28.85%	2024
11	24-300073	Trenton Holloway	Jackson	\$46,015	\$28,405	38.27%	2024
12	25-14527	Select Strategies II LLC	St. Louis	\$1,832,000	\$1,701,280	7.14%	2025-2026

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10716	Parkview Place Apartments LP	St. Louis
2	23-32703	Bergenfield Skating Association LP	Jackson
3	23-32704	Layton Oak Grove LLC	Jackson
4	23-32706	Exchangeright Net Leased Portfolio 43 DST	Jackson
5	23-32708	BRB Realty LLC	Jackson
6	23-32709	BRB Realty LLC	Jackson
7	23-32712	Kohls Department Stores Inc	Jackson
8	23-32713	Kohls Department Stores Inc	Jackson
9	23-32715	TF Independence MO LLC	Jackson
10	25-15179	Cogo Enterprise Inc	St. Louis
11	25-20156	CWE Trade Mart LLC	St. Louis City
12	25-20157	CWE Trade Mart LLC	St. Louis City
13	25-32098	Metro North Crossing Macys	Clay
14	25-77000	Heather Phelps	Perry