

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 06/23/2026  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 06/09/2026

**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  
(left the meeting at 2:15 p.m.)

#### Staff/Others Present:

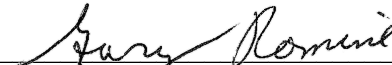
G. Allsberry (GKA), Chief Counsel  
M. Fudge (MDF), Appraisal and Assessment  
Manager, Original Assessment  
D. Hutton (DH), Ombudsman  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), Appraisal and Assessment Manager,  
Local Assistance  
S. Wankum (SW), Miscellaneous Professional

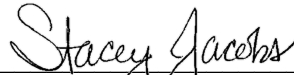
#### ► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

#### ► Agenda

- 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.
- DM 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 GAR. At the time the meeting went into closed session there were other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:42 p.m. DM made a motion to reopen the meeting at 3:42 p.m. GAR seconded the motion. The meeting reopened at 3:42 p.m. Other participants were on the call or in the meeting room other than STC staff when returning to open session.
- DM made a motion to adjourn the meeting at 3:43 p.m. The motion was seconded by GAR. The meeting adjourned at 3:43 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, JUNE 9, 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 June 8, 2026, at 1:10 p.m. on the front door of the building and at 1:06 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, June 9, 2026

1:30 p.m.

### **I. Original Assessment Certifications**

- A. Document 1 – 2026 Certification of Commercial Aircraft Owned by Other dated 06-09-2026
- B. Document 1 – 2026 Certification of Commercial Aircraft Owned by Airlines dated 06-09-2026

### **II. Application for Review**

- A. 23-11072, Kathleen M. Friederich v. St. Louis County

### **III. Stipulations**

- A. Exhibit A., 1 – 30

### **IV. Dismissals**

- A. Exhibit B., 1 – 11

### **V. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated May 27, 2026, and November 19, 2024)
- C. Section Update
- D. MSAA September 2026 Course Curriculum Approval Request
- E. Tanya Zimmerman, DeKalb County Assessor, Education Course Approval Request

### **VI. Legal**

- A. Section Update
- B. WestLaw CoCounsel Legal Subscription Request

### **VII. Local Assistance**

- A. Section Update
- B. MMA Request
- C. Appraisers License Renewal

### **VIII. Original Assessment**

- A. Section Update
- B. 2026 Draft Tentative Valuations of Centrally Assessed Railroad and Utility Companies
- C. Wichita Property Tax Conference Attendance Request

### **IX. Office of State Ombudsman**

- A. Legislative Update
- B. Social Media Policy
- C. Social Media Account Request

### **X. Commission Comments**

### **XI. Closed Session**

- A. Legal – Section 610.021(1)
- B. Personnel – Section 610.021(3) and (13)

**XII. Open Session**

**XIII. 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.

## Agenda - Vote Taken

Page 1 of 7  
Meeting Date: 06/09/26

**Topic:** Original Assessment Certification – Document 1 – 2026 Certification of Commercial Aircraft Owned by Others dated 06-09-2026

**Motion(s)/Comments:** MDF presented the Certification of Commercial Aircraft Owned by Others as illustrated on Document 1 dated June 9, 2026. MDF also provided a summary of company values that changed from the tentative values presented on May 27, 2026. GWR made a motion to approve the Certification of Commercial Aircraft Owned by Others. 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:** Original Assessment Certification – Document 1 – 2026 Certification of Commercial Aircraft Owned by Airlines dated 06-09-2026

**Motion(s)/Comments:** MDF presented the Certification of Commercial Aircraft Owned by Airlines as illustrated on Document 1 dated June 9, 2026. MDF also provided a summary of company values that changed from the tentative values presented on May 27, 2026. GWR made a motion to approve the Certification of Commercial Aircraft Owned by Airlines. 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:

## Agenda - Vote Taken

Page 2 of 7  
Meeting Date: 06/09/26

**Topic:** Application for Review – 23-11072, Kathleen M. Friederich v. St. Louis County

**Motion(s)/Comments:** GKA presented the draft Application for Review Decision and Order and provided a summary of the appeal. GWR made a motion to approve the draft Application for Review Decision and Order for appeal 23-11072, Kathleen M. Friederich v. St. Louis County. 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:** 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**

☒ 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:** Dismissals

**Motion(s)/Comments:** 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**

☒ 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:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated May 27, 2026, and November 19, 2024. SJ provided that meeting notes were discovered from the November 19, 2024, Commission Meeting, but she could not find a record of the minutes. Minutes were drafted the prior week and distributed for review by the Commission. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated May 27, 2026, and November 19, 2024. 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"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
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☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** MSAA September 2026 Course Curriculum Approval Request

**Motion(s)/Comments:** SJ presented the September 2026 Missouri State Assessors' Association (MSAA) course curriculum for IAAO Course 300 – Fundamentals of Mass Appraisal instructed by Terry Taylor and IAAO Course 601 – Cadastral Mapping: Methods and Applications, instructed by Christine Stinchcomb. GWR made a motion to approve the course curriculum for both training sessions. DM 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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☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Tanya Zimmerman, DeKalb County Assessor, Education Course Approval Request

**Motion(s)/Comments:** SJ presented a request from Tanya Zimmerman, DeKalb County Assessor, for some courses to count towards her 32-hours of required education per Section 53.255, RSMo. The requested courses are Missouri Core (Fair Housing), 1031 Exchanges, Creating Wealth Through Residential Investing, and Effective Negotiating. Upon review of the course curriculum aligning with the requirements of 53.255, RSMo, it was recommended that Missouri Core (Fair Housing) is the only course that would comply with this statute and should be the only hours to count toward the 32-hours of required education. The Commission instructed SJ to communicate the information to Ms. Zimmerman. GWR made a motion to approve the recommendation that only the Missouri Core (Fair Housing) course apply to the 32-hours of required education per Section 53.255, RSMo. DM 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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☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** WestLaw CoCounsel Legal Subscription Request

**Motion(s)/Comments:** GKA presented a request to upgrade the current WestLaw Edge subscription to the WestLaw CoCounsel Legal subscription, as Edge is being phased out by WestLaw. The cost of the subscription for the Chief Counsel and three Hearing Officers is \$1,140.00 per month, an increase of \$409.00 per month. GWR made a motion to approve the subscription of WestLaw CoCounsel Legal for the Chief Counsel and three Hearing Officers at a monthly cost of \$1,140.00. 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"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
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☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** MMA Request

**Motion(s)/Comments:** LJ presented a request for Arron Kettle and himself to attend the Missouri Mappers Association (MMA) Annual Conference, August 4-7, 2026, in Columbia, Missouri. The estimated cost to attend the conference is \$400.00 for the registration, plus a small amount of mileage for Mr. Jones. GWR made a motion to approve the attendance of Ms. Kettle and LJ to attend the MMA Annual Conference, August 4-7, 2026, at an estimated cost of \$400.00 plus mileage for Mr. Jones. DM 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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☐ **Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**

**Specific directions for the interim period:**

**Topic:** Appraisers License Renewal

**Motion(s)/Comments:** LJ presented a request for payment of the Certified Appraisers License Renewal for (12) certified appraisers (Joe Berezowski, Aaron Bunting, Hilary Donaldson, Mark Fallert, Matthew Fudge, Allen Hickman, Larry Jones, Gary Kern, Jack Niemeyer, Jeff Schmidt, Frank Snelson, and Gary Stroup) at \$300 per appraiser, for a total cost of \$3,600.00. GWR made a motion to approve the Appraiser License renewals for the 12 appraisers listed at a cost of \$300 per appraiser for a total cost of \$3,600.00. DM seconded the motion.

**Vote/Action Taken:**

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|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
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☐ **Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**

**Specific directions for the interim period:**

**Topic:** Wichita Property Tax Conference Attendance Request

**Motion(s)/Comments:** MDF presented a request for Peter Chari, Jacob Sones, and himself to attend the 2026 Wichita Property Tax Conference July 26-30, 2026, at Wichita State University, Kansas. The conference registration, lodging, meals, and travel costs were included in the approved scholarships for Mr. Chari, Mr. Sones, and MDF. The scholarships are from a fund that utility companies contribute to. Since there is no specific company providing the scholarships to the STC team members, the Commission has approved utilizing the approved scholarships for staff to attend the conference to assist with costs. The total estimated cost for the Original Assessment team to attend the 2026 Wichita Property Tax Conference is \$156.00 for meals on the travel days. DM made a motion for Mr. Chari, Mr. Sones, and MDF to attend the 2026 Wichita Property Tax Conference at an estimated cost of \$156.00. 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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☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Social Media Policy

**Motion(s)/Comments:** DH presented the draft Social Media Policy for the Office of State Ombudsman. The Commission discussed the policy and DH stated this would be posted on the STC website on the Taxpayer Resources tab. SJ provided that she would assist DH with a header and policy number scheme for the Ombudsman policies. DM made a motion to approve the Office of State Ombudsman Social Media Policy. 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"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>                    |
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☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Social Media Account Request

**Motion(s)/Comments:** DH presented a request to create a Facebook account for the STC Office of State Ombudsman as an outlet to provide information, educate, and interact with Missouri taxpayers. There is no cost for the Facebook account, which has a suite of tools available for government entities. The Facebook account will be administered by the Office of State Ombudsman. DM made a motion to approve the Facebook account for the STC Office of State Ombudsman. 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:** Personnel – Additional Hours for Rosella Schad

**Motion(s)/Comments:** MDF and SJ presented a request for an additional 20 hours for Rosella Schad to finalize RECs and answer some questions for the Original Assessment team as it nears final assessed valuations. This request remains at \$100 per hour through June 15, 2026. DM made a motion to approve the additional 20 hours for Ms. Schad at a rate of \$100 per hour through June 15, 2026. 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:** 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. DM inquired about training for representatives regarding Sovereign Citizens through Missouri State Highway Patrol. LJ provided that he would check into that type of training for assisting assessors.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

**Motion(s)/Comments:** MDF presented the Original Assessment Section Update and discussed progress for the 2026 cycle and projects. MDF also discussed the enhancements to OATS being discussed with Office of Administration/Information Technology Services Division/Department of Revenue Section (OA/ITSD/DOR). To begin the process for the enhancements, the STC must assist OA/ITSD/DOR with the completion of the Business Process Intake form, which included a question regarding agency leadership being aware of and approving this project. The Commission discussed the project and granted MDF approval to proceed with OA/ITSD/DOR on the project.

**Informational Meeting, No Vote Taken:**

**Topic:** 2026 Draft Tentative Valuations of Centrally Assessed Railroad and Utility Companies

**Motion(s)/Comments:** MDF presented the 2026 draft valuations for the Centrally Assessed Railroad and Utility Companies (CARUC) for review. He stated that Original Assessment had met with most companies regarding their valuations. Any additional changes made between this meeting and certification on June 23, 2026, will be logged for discussion.

**Informational Meeting, No Vote Taken:**

**Topic:** Office of State Ombudsman

**Motion(s)/Comments:** DH presented the Legislative Update and various pieces of legislation he is reviewing for future drafts for Commission review as well as projects for the Office of State Ombudsman.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

| #  | Appeal Number | Name                  | County      | Current Assd Value | Stipulated Assd Value | Diff   | Tax Years |
|----|---------------|-----------------------|-------------|--------------------|-----------------------|--------|-----------|
| 1  | 21-15966      | Arec LLC              | St. Louis   | \$2,447,900        | \$1,631,040           | 33.37% | 2021-2022 |
| 2  | 23-32768      | Broadway Square       | Jackson     | \$2,542,000        | \$2,400,000           | 5.59%  | 2023-2024 |
| 3  | 24-10334      | Nature's Bakery LLC   | St. Louis   | \$13,730,510       | \$12,052,040          | 12.22% | 2024      |
| 4  | 24-32515      | Darren May            | St. Charles | \$2,762            | \$2,330               | 15.64% | 2024      |
| 5  | 25-300031     | King Developpment LLC | Jackson     | \$12,592           | \$8,787               | 30.22% | 2025      |
| 6  | 25-300032     | King Developpment LLC | Jackson     | \$39,504           | \$18,016              | 54.39% | 2025      |
| 7  | 25-300039     | King Developpment LLC | Jackson     | \$117,770          | \$35,596              | 69.77% | 2025      |
| 8  | 25-89504      | MBSS LLC              | Taney       | \$144,270          | \$21,950              | 84.79% | 2025      |
| 9  | 25-89505      | MBSS LLC              | Taney       | \$37,800           | \$1,290               | 96.59% | 2025      |
| 10 | 25-89506      | MBSS LLC              | Taney       | \$130,940          | \$2,990               | 97.72% | 2025      |
| 11 | 25-89507      | MBSS LLC              | Taney       | \$125,730          | \$3,730               | 97.03% | 2025      |
| 12 | 25-89508      | MBSS LLC              | Taney       | \$38,110           | \$640                 | 98.32% | 2025      |
| 13 | 25-89509      | MBSS LLC              | Taney       | \$110,870          | \$1,920               | 98.27% | 2025      |
| 14 | 25-89510      | MBSS LLC              | Taney       | \$124,920          | \$2,090               | 98.33% | 2025      |
| 15 | 25-89511      | MBSS LLC              | Taney       | \$35,020           | \$660                 | 98.12% | 2025      |
| 16 | 25-89512      | MBSS LLC              | Taney       | \$41,820           | \$700                 | 98.33% | 2025      |
| 17 | 25-89513      | MBSS LLC              | Taney       | \$41,820           | \$700                 | 98.33% | 2025      |
| 18 | 25-89514      | MBSS LLC              | Taney       | \$84,500           | \$1,420               | 98.32% | 2025      |
| 19 | 25-89515      | MBSS LLC              | Taney       | \$41,820           | \$700                 | 98.33% | 2025      |
| 20 | 25-89516      | MBSS LLC              | Taney       | \$83,640           | \$1,400               | 98.33% | 2025      |
| 21 | 25-89517      | MBSS LLC              | Taney       | \$20,910           | \$350                 | 98.33% | 2025      |
| 22 | 25-89518      | MBSS LLC              | Taney       | \$125,980          | \$2,110               | 98.33% | 2025      |
| 23 | 25-89519      | MBSS LLC              | Taney       | \$50,340           | \$820                 | 98.37% | 2025      |
| 24 | 25-89520      | MBSS LLC              | Taney       | \$41,820           | \$700                 | 98.33% | 2025      |
| 25 | 25-89521      | MBSS LLC              | Taney       | \$20,910           | \$350                 | 98.33% | 2025      |
| 26 | 25-89522      | MBSS LLC              | Taney       | \$252,530          | \$4,230               | 98.32% | 2025      |
| 27 | 25-89523      | MBSS LLC              | Taney       | \$138,000          | \$4,030               | 97.08% | 2025      |
| 28 | 25-89524      | MBSS LLC              | Taney       | \$28,650           | \$840                 | 97.07% | 2025      |
| 29 | 25-89525      | MBSS LLC              | Taney       | \$84,370           | \$1,410               | 98.33% | 2025      |
| 30 | 25-89526      | MBSS LLC              | Taney       | \$100,990          | \$2,300               | 97.72% | 2025      |

Exhibit B. Dismissals

| #  | Appeal Number | Name                                     | County    |
|----|---------------|------------------------------------------|-----------|
| 1  | 23-302127     | Roher Development LLC                    | Jackson   |
| 2  | 23-30800      | Jamie Middleton Clark                    | Jackson   |
| 3  | 23-31058      | Erin Vanessa Kerner                      | Jackson   |
| 4  | 23-31892      | Blake Sweargin                           | Jackson   |
| 5  | 24-300005     | Richard Gregg Jr (Richard G. Jackson Jr) | Jackson   |
| 6  | 25-14419      | Dorothy Simon                            | St. Louis |
| 7  | 25-300123     | Bella Casa Investments LLC               | Jackson   |
| 8  | 25-300131     | Michael Joe Englert                      | Jackson   |
| 9  | 25-300135     | The 906 LLC                              | Jackson   |
| 10 | 25-300140     | Kam Ventures LLC                         | Jackson   |
| 11 | 25-34005      | Fortune Plus LLC                         | Jefferson |