

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 07/21/2026
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 07/07/2026

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:

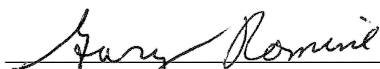
G. Allsberry (GKA), Chief Counsel
M. Fudge (MDF), Appraisal and Assessment
Manager, Original Assessment
D. Hutton (DH), Ombudsman
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance

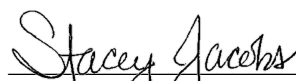
► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

► Agenda

- GAR called the meeting to order at 1:30 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 other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:15 p.m. GWR made a motion to reopen the meeting at 4:48 p.m. DM seconded the motion. The meeting reopened at 4:48 p.m. Other participants were not 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 4:51 p.m. The motion was seconded by DM. The meeting adjourned at 4:51 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, JULY 7, 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 July 6, 2026, at 12:08 p.m. on the front door of the building and 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, July 7, 2026

1:30 p.m.

- I. 2026-2027 Assessment Maintenance Plan**
 - A. Scott County
- II. Original Assessment Certification**
 - A. Document 2 – 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-07-2026
- III. Stipulations**
 - A. Exhibit A., 1 – 39
- IV. Dismissals**
 - A. Exhibit B., 1 – 19
- V. Form 11s**
 - A. Exhibit C., 1 – 9
- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated June 23, 2026, and Closed Meeting Minutes date June 23, 2026)
 - C. Section Update
 - D. FY-2027 Assessment Maintenance Reimbursement Rate and Parcel Count
 - E. Request to Post Vacancy Notice for Administrative Support Assistant
- VII. Legal**
 - A. Section Update
 - B. Lawyers Weekly Subscription Renewal Request
- VIII. Local Assistance**
 - A. Section Update
- IX. Original Assessment**
 - A. Section Update
- X. Office of State Ombudsman**
 - A. Legislative Update
- XI. Commission Comments**
- XII. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XIII. Open Session**

XIV. 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: 2026-2027 Assessment Maintenance Plan, Scott County

Motion(s)/Comments: LJ presented the 2026-2027 Assessment Maintenance Plan for Scott County for approval. GWR made a motion to approve the 2026-2027 Assessment Maintenance Plan for Scott County. 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: Original Assessment Certification – Document 2 – 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-07-2026

Motion(s)/Comments: MDF presented the 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Document 2 dated July 7, 2026. MDF also provided a summary of company values and mileage that changed from the certification approved on June 23, 2026. GWR made a motion to approve the 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies. 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: Stipulations

Motion(s)/Comments: GKA presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. GKA provided that all Jackson County Stipulations were all within guidelines of the STC Order. 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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for certification, which were listed on Exhibit C. of the agenda. SJ provided a brief summary of counties that had large decreases or increases. GWR made a motion to approve the Form 11s for certification that were listed on Exhibit C. 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 June 23, 2026, and Closed Meeting Minutes dated June 23, 2026. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated June 23, 2026, and Closed Meeting Minutes dated June 23, 2026. 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: FY-2027 Assessment Maintenance Reimbursement Rate and Parcel Count

Motion(s)/Comments: SJ presented the FY-2027 appropriation amount for the Assessment Maintenance Fund at \$8,454,271 for the 2025 certified parcel count. SJ also presented a few scenarios regarding the per parcel rate funding. GWR made a motion to reimburse counties at \$3.30 per parcel for the first 20,000 parcels and at \$1.6337 per parcel for any parcels over 20,000 at the 2025 certified parcel count. 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: Request to Post Vacancy Notice for Administrative Support Professional

Motion(s)/Comments: SJ presented a request to post the vacancy notice for the Administrative Support Professional position that was approved through the FY-2027 budget process. GWR made a motion to approve the posting of the Administrative Support Professional effective July 8, 2026, which will remain posted until filled. 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: Lawyer's Weekly Subscription Renewal Request

Motion(s)/Comments: GKA presented a request to renew the subscription for *Missouri Lawyers Weekly* in the amount of \$413.00 for one year in digital and print versions. GWR made a motion to approve the subscription of *Missouri Lawyers Weekly* in the amount of \$413.00 for one year for the digital and print versions. 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 – Aaron Bunting Salary Increase

Motion(s)/Comments: LJ presented a request to increase Aaron Bunting's salary to \$62,058 annually after successful completion of one-year probationary/training period effective July 16, 2026. GWR made a motion to approve the salary increase for Mr. Bunting to \$62,058 effective July 16, 2026, for successful completion of his one-year probationary/training period. 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 progress for the 2026 cycle and projects.

Informational Meeting, No Vote Taken:

Topic: Office of State Ombudsman

Motion(s)/Comments: DH presented the Legislative Update and an update on the Office of State Ombudsman projects. DH also requested the Commission provide him with direction on the five pieces of legislation the STC will present to the Governor's Office. The Commission agreed on 1) Hancock Revisions, 2) Certificate of Value, 3) Statewide Reassessment, 4) Data Center/Solar Tax Distribution, and 5) Priority item for Original Assessment. DH will provide drafts for review when completed. These are due to Office of Administration by August 28, 2026.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10877	Hunter Engineering Company	St. Louis	\$6,150,520	\$3,468,260	43.61%	2023-2024
2	23-32045	Group Highland Park Plaza LLC	Clay	\$3,406,910	\$3,045,520	10.61%	2023-2024
3	23-32046	Group Highland Park Plaza LLC	Clay	\$85,060	\$85,060	0.00%	2023-2024
4	23-32047	Group Kearney	Clay	\$2,990,140	\$2,851,584	4.63%	2023-2024
5	23-32049	Agree Central LLC	Clay	\$3,997,730	\$3,515,264	12.07%	2023-2024
6	23-32763	DST Realty Inc	Jackson	\$3,552,000	\$1,709,160	51.88%	2023-2024
7	23-32764	DST Realty Inc	Jackson	\$227,840	\$117,307	48.51%	2023-2024
8	23-32765	DST Realty Inc	Jackson	\$2,651,904	\$1,402,378	47.12%	2023-2024
9	25-10008	Mohammed E Alsabbagh and Rajih Salam T/E	St. Louis	\$204,500	\$169,100	17.31%	2025-2026
10	25-10011	Troy and Michelle R Roberts H/W J/T	St. Louis	\$69,260	\$61,750	10.84%	2025-2026
11	25-14108	Scott James Von Glahn	St. Louis	\$99,750	\$90,250	9.52%	2025-2026
12	25-14109	George Paletta III Etal J/T	St. Louis	\$125,590	\$114,000	9.23%	2025-2026
13	25-14113	Shannon Elizabeth Drohan	St. Louis	\$50,220	\$45,030	10.33%	2025-2026
14	25-14120	Hans Van Dyck	St. Louis	\$80,390	\$66,500	17.28%	2025-2026
15	25-14121	Alexander Mutrux and Carol Crudden T/E	St. Louis	\$83,700	\$77,520	7.38%	2025-2026
16	25-14123	Kenneth J and Jeanne M Allgeyer H/W	St. Louis	\$152,320	\$142,500	6.45%	2025-2026
17	25-14128	Bazzoli Lauren and Andrea T/E	St. Louis	\$100,610	\$87,400	13.13%	2025-2026
18	25-14129	Jeffrey E and Lori A Petersen H/W	St. Louis	\$199,500	\$174,800	12.38%	2025-2026
19	25-14133	Ryan Brennan Etal J/T	St. Louis	\$129,850	\$118,370	8.84%	2025-2026
20	25-14135	Deborah Ann Dugan	St. Louis	\$83,140	\$76,000	8.59%	2025-2026
21	25-14140	John Thomas Koenig	St. Louis	\$184,530	\$173,850	5.79%	2025-2026
22	25-14145	Edwin Robert and Kristina Jones T/E	St. Louis	\$267,010	\$232,750	12.83%	2025-2026

23	25-14160	Estrella P Jordan	St. Louis	\$25,650	\$22,230	13.33%	2025-2026
24	25-14172	Christopher David Schlarman	St. Louis	\$68,860	\$63,460	7.84%	2025-2026
25	25-14178	Boris Vesselinov Kolev	St. Louis	\$43,070	\$39,710	7.80%	2025-2026
26	25-14193	Jason J Yu and Hua Fu T/E	St. Louis	\$179,380	\$133,000	25.86%	2025-2026
27	25-14236	Lesley A Sterling	St. Louis	\$35,700	\$30,400	14.85%	2025-2026
28	25-14251	Charles B and Janice L Renfro H/W	St. Louis	\$77,940	\$70,780	9.19%	2025-2026
29	25-14421	Ronald L Martin and Ren Lili H/W	St. Louis	\$189,430	\$172,330	9.03%	2025-2026
30	25-14435	Jeffrey Husson McMahon	St. Louis	\$55,100	\$42,750	22.41%	2025-2026
31	25-300046	Longview Plaza LLC	Jackson	\$2,571,296	\$779,520	69.68%	2025
32	25-300145	Charles King	Jackson	\$14,250	\$9,880	30.67%	2025
33	25-84502	The Scott Foundation	Ste Genevieve	\$126,650	\$104,210	17.72%	2025
34	25-84502	The Scott Foundation	Ste Genevieve	\$126,650	\$62,080	50.98%	2026
35	25-84503	The Scott Foundation	Ste Genevieve	\$53,150	\$42,520	20.00%	2025
36	25-84503	The Scott Foundation	Ste Genevieve	\$53,150	\$26,460	50.22%	2026
37	25-84504	The Scott Foundation	Ste Genevieve	\$55,700	\$44,560	20.00%	2025
38	25-84504	The Scott Foundation	Ste Genevieve	\$55,700	\$26,460	52.50%	2026
39	25-84505	The Scott Foundation	Ste Genevieve	\$66,100	\$54,730	17.20%	2025-2026

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-112370	Delmar Gardensof Meramecvalley Inc	St. Louis
2	23-112371	Delmar Gardensof Meramecvalley Inc	St. Louis
3	23-112372	Delmar Gardens Of Meramec Valley Inc A	St. Louis
4	23-112669	Gatesworth Llc	St. Louis
5	23-112670	Gatesworth Llc	St. Louis
6	23-112671	Gatesworth Llc	St. Louis
7	23-112672	Delmar View Properties Llc	St. Louis
8	23-112673	Mpal Real Estate Llc	St. Louis
9	23-112878	Crescent Farms West Llc	St. Louis
10	23-11627	Cc & S Investment Inc	St. Louis
11	23-18444	Balk Marital Share One Trust (Et Al)	St. Louis
12	23-18496	Moser Gary K Trustee	St. Louis
13	23-32041	Mall Northtown	Clay
14	23-32051	Hy-Vee Inc	Clay
15	24-300076	Wilson Stafford	Jackson
16	24-32505	Hemsath Crossing LLC	St. Charles
17	24-32506	Weldon Centre LLC	St. Charles
18	24-32507	Harmony Poine LLC	St. Charles
19	24-32508	Harmony Poine LLC	St. Charles

Exhibit C. Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11s													
1	Audrain	156,620,960	-0.21%	35,367,860	0.94%	112,127,679	-8.56%	54,545,830	-0.98%	89,817,989	1.67%	448,480,318	-0.21%
2	Buchanan	626,880,610	0.23%	16,107,070	0.09%	428,406,830	1.20%	190,156,948	-0.37%	302,692,265	-0.73%	1,564,243,723	0.69%
3	Clark	52,556,280	-0.14%	19,740,980	-0.06%	15,966,710	-0.20%	3,007,990	6.29%	34,580,310	-5.85%	125,852,270	0.52%
4	Dent	107,714,120	-0.16%	6,763,870	0.08%	32,933,483	4.31%	12,498,340	-0.43%	54,856,076	3.25%	214,765,889	1.92%
5	Harrison	48,881,610	0.10%	23,605,440	0.60%	23,727,186	-2.53%	8,162,069	2.03%	42,582,401	-0.19%	146,958,706	0.85%
6	Laclede	267,068,900	-0.12%	14,633,120	-0.52%	130,389,580	0.94%	42,992,062	-1.51%	124,283,530	2.89%	579,367,192	2.03%
7	Lawrence	321,846,570	0.79%	27,218,320	0.55%	115,382,020	0.73%	51,972,380	41.97%	140,011,099	6.94%	656,430,389	5.78%
8	St. Charles	10,187,015,549	0.64%	25,014,242	-0.18%	2,133,092,789	-0.19%	525,280,453	2.97%	1,560,406,861	3.96%	14,430,809,894	2.02%
9	Sullivan	24,461,909	0.19%	17,339,061	-0.01%	13,908,128	1.36%	8,249,828	-60.29%	30,291,737	0.19%	94,250,663	-11.05%