

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: 09/01/2026

Time: 10:00 a.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
S. Wankum (SW), Miscellaneous Professional

► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

► Agenda

- GAR called the meeting to order at 10:00 a.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 11:20 a.m. GWR made a motion to reopen the meeting at 12:31 p.m. DM seconded the motion. The meeting reopened at 12:31 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 12:34 p.m. The motion was seconded by DM. The meeting adjourned at 12:34 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 10:00 A.M.
DATE: TUESDAY, SEPTEMBER 1, 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 August 31, 2026, at 9:22 a.m. on the front door of the building by Stacey Jacobs and at 9:23 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

Tuesday, September 1, 2026

10:00 a.m.

I. Stipulations

A. Exhibit A., 1 – 17

II. Dismissals

A. Exhibit B., 1 – 11

III. Administration

A. STC Calendar Update

B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated August 27, 2026, and
Closed Meeting Minutes dated August 27, 2026)

C. Amendment to the August 18, 2026, Commission Meeting Minutes, Exhibit A., Stipulations,
Line #18, the Stipulated Value Corrected to \$212,850

D. Section Update

E. 2027 Tentative Commission Meeting Schedule

F. 2026 MSAA Conference Invitation

G. Notary Request for Tina Howard

H. Request to Approve the 2026 Fusable Order Form and License Agreement with
Acknowledgement to be Distributed to County Assessors

IV. Legal

A. Section Update

B. Request to Attend the 46th Annual Meeting of National Conference of State Tax Judges for
Greg Allsberry

V. Local Assistance

A. Section Update

VI. Original Assessment

A. Section Update

VII. Office of State Ombudsman

A. Legislative Update

VIII. Commission Comments

IX. Closed Session

A. Legal – Section 610.021(1)

B. Personnel – Section 610.021(3) and (13)

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

☒ **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 Meeting of the State Tax Commission of Missouri dated August 27, 2026, and Closed Meeting Minutes dated August 27, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated August 27, 2026, and Closed Meeting Minutes dated August 27, 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: Amendment to the August 18, 2026, Commission Meeting Minutes, Exhibit A., Stipulations, Line #18, the Stipulated Value Corrected to \$212,850

Motion(s)/Comments: SJ presented a request to amend the August 18, 2026, Commission Meeting Minutes for Exhibit A., Stipulations, Line #18, Appeal Number 25-16940, Pegasus Holdings, LLC. The Stipulated Assessed Valuation should be \$212,850. GWR made a motion to amend the August 18, 2026, Commission Meeting Minutes for Exhibit A., Stipulations, Line #18, correcting the Stipulated Assessed Valuation to \$212,850. 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: 2027 Tentative Commission Meeting Schedule

Motion(s)/Comments: SJ presented the 2027 Tentative Commission Meeting schedule. The Commission reviewed the presented schedule. GWR made a motion to approve the 2027 Commission Meeting schedule. 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: 2026 MSAA Conference Invitation

Motion(s)/Comments: SJ presented an updated invitation to the 2026 Missouri State Assessors' Association Annual Conference and provided a list of team members to attend the conference scheduled October 5-8, 2026, at Margaritaville Resort, Osage Beach, MO. The estimated cost for the STC to attend the conference is \$8,166.40. GWR made a motion to approve the list of team members to attend the 2026 MSAA Annual Conference at an estimated cost of \$8,166.40. 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: Notary Request for Tina Howard

Motion(s)/Comments: SJ presented a request for Tina Howard to become a notary for the agency. The estimated cost for the application fee and other fees associated with bonding, notary book, and notary stamp is \$125.00. GWR made a motion to approve the notary costs of \$125.00 for Tina Howard. 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 Approve the 2026 Fusable Order Form and License Agreement with Acknowledgement to be Distributed to County Assessors

Motion(s)/Comments: SJ presented the 2026 Fusable Order Form and License Agreement for Commission review and approval. This Order Form and License Agreement is for the vehicle valuation services selected by the STC per Section 137.115.9, RSMo. SJ also presented an acknowledgment form to be distributed and signed by county assessors. GKA provided this acknowledgment was needed as the agreement signed by the STC also binds the county assessors to follow the terms of the agreement. GWR made a motion to approve the 2026 Fusable Order Form and License Agreement and the Acknowledgement to be distributed and signed by county assessors. 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 Attend the 46th Annual Meeting of National Conference of State Tax Judges for Greg Allsberry

Motion(s)/Comments: GKA presented a request for him to attend the 46th Annual Meeting of National Conference of State Tax Judges scheduled for October 8-10, 2026, Cambridge, MA. The estimated cost for GKA to attend the conference is \$2115.00. GWR made a motion for GKA to attend the 46th Annual Meeting of National Conference of State Tax Judges at an estimated cost of \$2115.00. 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: Reassessment Bill Discussion

Motion(s)/Comments: The Commission and team discussed the drafted reassessment bill that was presented at the August 27, 2026, Commission Meeting. The Commission decided to continue discussion so additional research can be conducted over the next two weeks. GWR made a motion to table the drafted reassessment bill for two weeks. 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: 09/15/2026 **Time:** 1:30 p.m. **Place:** STC Office
Specific directions for the interim period:

Topic: Personnel Item – Hearing Officer and Senior Hearing Officer Pay Scale/Schedule

Motion(s)/Comments: GKA and SJ presented a draft pay scale/schedule for hearing officer and senior hearing officer positions. The Commission discussed the pay scale in relation to other state agencies. SJ provided that the STC has fallen below several state agencies in regard to hearing officer/senior hearing officer pay making our agency less competitive. GWR made a motion to approve the hearing officer and senior hearing officer pay scale/schedule. 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: Personnel Item – Hearing Officer Vacancy Notices Posting Request

Motion(s)/Comments: GKA presented a request to post the vacancy notice for the two vacant hearing officer positions that were approved through the FY-2027 budget process. GWR made a motion to post the hearing officer vacancy notice for the two hearing officer positions, effective September 2, 2026, they 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: Personnel Item – Gail Higgins Salary Increase

Motion(s)/Comments: LJ presented a request to increase Gail Higgins’s salary to \$55,000 annually after successful completion of one-year probationary/training period effective September 1, 2026. GWR made a motion to approve the salary increase for Ms. Higgins to \$55,000 effective September 1, 2026, for successful completion of her one-year probationary/training period. 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: Personnel Item – Frank Snelson Extension of Probationary/Training Period

Motion(s)/Comments: LJ presented a request to extend Frank Snelson’s probationary period for six months, September 1, 2026, through March 1, 2027. GWR made a motion to approve the request to extend Frank Snelson’s probationary/training period for six months. 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: 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.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-111268	Porta Fab Corporation	St. Louis	\$1,349,280	\$918,400	31.93%	2023- 2024
2	23-30703	Leland Kent Strodtman Trustee	Jackson	\$38,850	\$37,302	3.98%	2023- 2024
3	24-10351	Clayton City Ventures LLC	St. Louis	\$577,600	\$422,530	26.85%	2024
4	24-10352	Clayton City Ventures LLC	St. Louis	\$1,280,420	\$713,790	44.25%	2024
5	24-300006	Monopoly Acquisitions LLC	Jackson	\$26,600	\$11,680	56.09%	2024
6	24-300007	Monopoly Acquisitions LLC	Jackson	\$178,016	\$160,000	10.12%	2024
7	24-300008	Monopoly Acquisitions LLC	Jackson	\$764,000	\$192,000	74.87%	2024
8	24-300009	Monopoly Acquisitions LLC	Jackson	\$9,600	\$11,680	- 21.67%	2024
9	24-300010	Monopoly Acquisitions LLC	Jackson	\$6,016	\$640	89.36%	2024
10	24-300081	Japnik Singh	Jackson	\$553,600	\$56,000	89.88%	2024
11	25-14528	Li Yulong & Hoebin Chen T/E	St. Louis	\$176,240	\$165,300	6.21%	2025- 2026
12	25-14551	Christopher A & Michelle Wilhelm H/W	St. Louis	\$243,940	\$204,250	16.27%	2025- 2026
13	25-14582	Dai Jialing & Gong Yan T/E	St. Louis	\$216,680	\$194,180	10.38%	2025- 2026
14	25-16594	Grant & Nicole Antal Etal	St. Louis	\$125,910	\$115,140	8.55%	2025- 2026
15	25-16606	Phan Bong Thi Etal	St. Louis	\$73,150	\$68,020	7.01%	2025- 2026
16	25-16621	Joseph & Denise C Acinelli H/W	St. Louis	\$71,250	\$52,250	26.67%	2025- 2026
17	25-300156	Kenneth & Michele Sharp	Jackson	\$17,075	\$10,000	41.43%	2025

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-32989	Jonathan Prier	Jackson
2	23-32990	Michael Sublette	Jackson
3	23-32992	Gerald Tharp	Jackson
4	23-32993	John and Kathy White	Jackson
5	23-32994	John and Kathy White	Jackson
6	23-35000	John and Anne Becknell	Jackson
7	23-35003	Connie Bolin	Jackson
8	24-300108	Joanna Lee	Jackson
9	25-14131	Brian S. & Dawn Weinstock	St. Louis
10	25-16596	Christine Lieser	St. Louis
11	25-300106	Jack Ray #5879 Veterans of Foreign Wars Congressionally Chartered	Jackson