

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: 10/14/2026

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
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 (via
Microsoft Teams)

► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

► Agenda

- GAR 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 1:56 p.m. GWR made a motion to reopen the meeting at 3:18 p.m. DM seconded the motion. The meeting reopened at 3:18 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 3:19 p.m. The motion was seconded by DM. The meeting adjourned at 3:19 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: WEDNESDAY, OCTOBER 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 October 13, 2026, at 12:21 p.m. on the front door of the building by Stacey Jacobs and at 12:16 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

Wednesday, October 14, 2026

1:30 p.m.

- I. Original Assessment Appeal**
 - A. 26-001, AVIATIONbyKARPEL, LLC Dismissal
- II. Stipulations**
 - A. Exhibit A., 1 – 7
- III. Dismissals**
 - A. Exhibit B., 1 – 103
- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated October 5, 2026, and Closed Meeting Minutes dated October 5, 2026)
 - C. Section Update
 - D. Assessors' Manual Revisions, Chapter 4
 - E. Request to Repair Vehicle 31-0013M
- V. Legal**
 - A. Section Update
- VI. Local Assistance**
 - A. Section Update
- VII. Original Assessment**
 - A. Section Update
- VIII. Office of State Ombudsman**
 - A. Legislative Update
- IX. Commission Comments**
- X. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XI. Open Session**
- XII. 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.

Agenda - Vote Taken

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Meeting Date: 10/14/26

Topic: Original Assessment Appeal – 26-001, AVIATIONbyKARPEL, LLC v. STC Dismissal

Motion(s)/Comments: MDF presented the dismissal for appeal 26-001, AVIATIONbyKARPEL, LLC. v. STC. GWR made a motion to approve the dismissal for appeal 26-001, AVIATIONbyKARPEL, LLC. v. STC. 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:

Agenda - Vote Taken

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Meeting Date: 10/14/26

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 October 5, 2026, and Closed Meeting Minutes dated October 5, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated October 5, 2026, and Closed Meeting Minutes dated October 5, 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: Assessors' Manual Revisions, Chapter IV

Motion(s)/Comments: SJ presented draft Assessors' Manual changes to Chapter IV regarding the Missouri Ratio Technical Advisory Group updating the members approved by the Commission at the September 29, 2026, Commission Meeting. The Commission reviewed the draft revisions. GWR made a motion to approve the Assessors' Manual Chapter IV draft revisions effective November 1, 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: Request to Repair State Vehicle 31-0013M

Motion(s)/Comments: SJ presented a request to approve the estimate to repair state vehicle 31-0013M driven by Derek Gibbons at an estimated cost of \$1,317.72. GAR had provided verbal approval for the repair on September 16, 2026, due to the need to continue with the repairs. GWR made a motion to officially approve the repairs to vehicle 31-0013M at an estimated cost of \$1,317.72. 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:

Agenda - Vote Taken

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Meeting Date: 10/14/26

Topic: Personnel Item – Arron Kettle Salary Increase

Motion(s)/Comments: LJ presented a request to increase Arron Kettle's salary to \$55,000 annually after successful completion of one-year probationary/training period effective November 1, 2026. GWR made a motion to approve the salary increase for Ms. Kettle to \$55,000 effective November 1, 2026, for successful completion of her 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. The Managers are going to cancel their meeting scheduled for October 20, 2026, since most managers will be unavailable. GKA asked SJ to add the AIM Conference for him and DH for October 22, 2026, 12:30 p.m. – 2:30 p.m. in St. Louis.

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 provided that he had a draft “Hammer Bill” for review and asked that everyone provide feedback.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10230	Danetta Griggs Carter	St. Louis	\$7,600	\$5,830	23.29%	2021- 2022
2	25-20125	Rock Rose City View SPE LLC Et Al	St. Louis City	\$3,395,360	\$2,176,200	35.91%	2025
3	25-20126	Rock Rose City View SPE LLC Et Al	St. Louis City	\$2,481,220	\$1,590,300	35.91%	2025
4	25-20132	Rock Rose City View SPE LLC Et Al	St. Louis City	\$3,395,360	\$2,176,200	35.91%	2025
5	25-20134	Rock Rose City View SPE LLC Et Al	St. Louis City	\$3,395,360	\$2,176,200	35.91%	2025
6	25-300172	3700 South Arrowhead Ave LLC	Jackson	\$1,724,784	\$395,520	77.07%	2025- 2026
7	25-32549	Julia M Luetkenhaus	St. Charles	\$5,116	\$1,667	67.42%	2025- 2026

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	24-20014	Alice Maupin	St. Louis City
2	25-19266	MISSOURI AMERICAN WATER CO	St. Louis
3	25-19267	SCHRADER FUNERAL HOME INC	St. Louis
4	25-19268	SANSONE CARLOTTA H TRUSTEE	St. Louis
5	25-19269	CLASSIC SOUTH 99 LLC	St. Louis
6	25-19270	REDMOND INVESTMENTS L L C	St. Louis
7	25-19271	PRICE PEGGY A TRUSTEE	St. Louis
8	25-19272	VALENTA ANTHONY C and ANDREA W TE	St. Louis
9	25-19273	NEGWER INVESTMENTS LIMITED PARTNERSHIP	St. Louis
10	25-19274	Natoli Vincent J Tamara V HW	St. Louis
11	25-19275	GRAVOIS AUTO REPAIR LLC	St. Louis
12	25-19276	GRAVOIS AUTO REPAIR LLC	St. Louis
13	25-19277	WEST JAMES O FAMILY LIMITED PARTNERSHIP	St. Louis
14	25-19278	J and R MEYER LLC	St. Louis
15	25-19279	JOST REAL ESTATE L L C	St. Louis
16	25-19280	NEGWER ROBERT W LIVING TRUST	St. Louis
17	25-19281	SCHRADER FUNERAL HOME EUREKA L L C	St. Louis
18	25-19282	WALSH DONALD M DIANA TRUSTEES	St. Louis
19	25-19283	ST LOUIS LAWN CARE INC	St. Louis
20	25-19284	5661 TELEGRAPH RD LLC	St. Louis
21	25-19285	CHOI CHI WOONG and BONG HI HW ETAL	St. Louis
22	25-19286	WR INVESTMENTSA GENERALPARTNERSHIP	St. Louis
23	25-19287	H M BOGEMAN REALTY CO ETAL	St. Louis
24	25-19288	HFSF DORSETT L L C	St. Louis
25	25-19289	GUPTA REAL ESTATE L L C	St. Louis
26	25-19290	AMERICAN RADIOLABELED CHEMICALS INC	St. Louis
27	25-19291	SURENDRA GUPTA L L C	St. Louis
28	25-19292	LINDBERGH PLAZA OWNER LLC	St. Louis
29	25-19293	DUCHESS REALTY LLC	St. Louis
30	25-19294	PROSPECT HOLDINGS LLC	St. Louis
31	25-19295	PROSPECT HOLDINGS LLC	St. Louis
32	25-19296	MEGLIO INVESTMENTS L P AMO LTD PTNSP	St. Louis
33	25-19297	MIKELLY INVESTMENTS INC	St. Louis
34	25-19298	MISSOURI AMERICAN WATER CO	St. Louis
35	25-19299	MRM PROPERTIES L L C ETAL	St. Louis
36	25-19300	WHITE CASTLE SYSTEM INC	St. Louis
37	25-19301	FOUR POINTS DEVELOPMENT LLC	St. Louis
38	25-19302	BIRCH REAL ESTATE L L C	St. Louis

39	25-19303	MCP REAL ESTATE INVESTMENTS LLC	St. Louis
40	25-19304	DRURY DEVELOPMENT CORPORATION	St. Louis
41	25-19305	OPUS SEVEN LLC	St. Louis
42	25-19306	ROYAL BANKS OF MISSOURI	St. Louis
43	25-19307	MAPLEWOOD MILL HOLDINGS L L C	St. Louis
44	25-19308	KRUSE FLORIST INC	St. Louis
45	25-19309	WARNER INVESTMENTS VIII LLC	St. Louis
46	25-19310	BCP BRANDLE LLC	St. Louis
47	25-19311	MWLW LLC	St. Louis
48	25-19312	ST LOUIS CITY OF COMMUNITY AMERICA CU	St. Louis
49	25-19313	L and J L L C	St. Louis
50	25-19314	8430 PERSHALL L L C	St. Louis
51	25-19315	WHITE CASTLE SYSTEM INC	St. Louis
52	25-19316	FIRST COLLINSVILLE BANK	St. Louis
53	25-19317	GALLOWAY PROPERTIES INC	St. Louis
54	25-19318	WESTPOINTE GROUP LLC	St. Louis
55	25-19319	DSMEFT L L C	St. Louis
56	25-19320	TELLE IV PROPERTIES L L C	St. Louis
57	25-19321	JB Y COMPANY	St. Louis
58	25-19322	JB Y COMPANY A MISSOURI CORPORATION	St. Louis
59	25-19323	LORD PROPERTIES LLC	St. Louis
60	25-19324	Bcp Brandle LLC	St. Louis
61	25-19325	GRAVOIS BAR B Q HOLDING LLC	St. Louis
62	25-19326	LONDOFF JOHN HJR and MARYELIZABETH HW	St. Louis
63	25-19327	HARTWIG INVESTMENTS LLC	St. Louis
64	25-19328	HARTWIG INVESTMENTS LLC	St. Louis
65	25-19329	HANTAX LLC	St. Louis
66	25-19330	DUKE PROPERTY MANAGEMENT LLC	St. Louis
67	25-19331	LOFINK LESLIE J TRUSTEE QUICKTRIP CORP TAX DEPT	St. Louis
68	25-19332	QUICKTRIP CORPORATION	St. Louis
69	25-19333	HUMPHREYS FUND I REIT LLC	St. Louis
70	25-19334	BWR PROPERTIES LLC	St. Louis
71	25-19335	GOLDEN GEM REALTY LLC	St. Louis
72	25-19336	JAJR REAL ESTATE LLC	St. Louis
73	25-19337	WHERRY GREGORY G TRUST THE	St. Louis
74	25-19338	BAXTER LLC	St. Louis
75	25-19339	CUCCIO HOLDINGS LLC	St. Louis
76	25-19340	WARNER INVESTMENTS VII LLC	St. Louis
77	25-19341	ARSENAL CREDIT UNION	St. Louis
78	25-19342	HANLEY CORNER LLC	St. Louis
79	25-19343	MANCHE REAL ESTATE PARTNERSHIP II L P	St. Louis

80	25-19344	4585 WASHINGTON L L C	St. Louis
81	25-19345	WOLFF SAMUEL TODD REVOCABLE LIVING TRUST	St. Louis
82	25-19346	KENNELWOOD VILLAGE INC	St. Louis
83	25-19347	PLATINUM DRIVELINE INC	St. Louis
84	25-19348	NEW WORLD VENTURES L L C SHIRLEY MARX	St. Louis
85	25-19349	HUNT INVESTMENT LLC	St. Louis
86	25-19350	CLARKSON CLAYTON CEN ASSOC JTVENTURE	St. Louis
87	25-19351	DRURY JAMES L TRUSTEE ETAL	St. Louis
88	25-19352	LAVANCHY TRACY REVOCABLE LIVING TRUST AGREEMENT THE	St. Louis
89	25-19353	HUSTON PENNY L	St. Louis
90	25-19354	201 N CENTRAL L L C	St. Louis
91	25-19355	WOLFF GARY TRUSTEE	St. Louis
92	25-19356	ELECTRO SAVINGS CREDIT UNION	St. Louis
93	25-19357	LANDVATTER READY MIX INC	St. Louis
94	25-19358	ST JOHN INVESTMENT PARTNERS LLC	St. Louis
95	25-19359	FERGUSON MISSOURI HOLDINGS LLC	St. Louis
96	25-19360	K H HOLDINGS LLC	St. Louis
97	25-19361	DMHC Realty Group LLC	St. Louis
98	25-19362	CREST DEVELOPMENT CO A MO CORP	St. Louis
99	25-19363	ESSLINGER CAROL L TRUSTEE	St. Louis
100	25-19364	BADER PROPERTIES LLC	St. Louis
101	25-20128	Rock Rose Cityview SPE LLC Et AL	St. Louis City
102	25-33060	Jurnecko Properties LLC	Greene
103	25-44503	Nona Carr	Boone