

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
smj

Date: 02/23/2021

Time: 1:30 p.m.

Place: 421 East Dunklin Street
DOLIR Training Room 1 South and
Webex Conference Call

Recess/Reconvene Notes:

► **Members Present:**

- Gary Romine, Chairman
- Victor Callahan, Commissioner
- Will Kraus, Commissioner

Staff/Others Present:

S. Jacobs (SJ), Administrative Secretary
J. Schmidt (JS), Appraisal and Assessment
Manager, Local Assistance
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel

► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- WK made a motion to close a portion of the meeting to discuss legal and personnel matters per Sections 610.021(1), (3), and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 2:01 p.m. WK made a motion to reopen the meeting at 2:09 p.m. VC seconded the motion. The meeting reopened at 2:09 p.m.
- WK made a motion to adjourn the meeting at 2:09 p.m. The motion was seconded by VC. The meeting was adjourned at 2:09 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 02/22/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, FEBRUARY 23 2021

PLACE: OFFICE OF THE STATE TAX COMMISSION
421 East Dunklin Street
DOLIR Training Room 1 South
Jefferson City, MO 65101
and
WEBEX MEETING/CONFERENCE CALL

WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=m4cfc84b63ff8cb88bdf9be61340f615>

Meeting number (access code): 177 777 6151 Meeting password: aMQH9P3NQ2K

Join from a video system or application

Dial [177776151@stateofmo.webex.com](https://stateofmo.webex.com)

You can also dial 173.243.2.68 and enter your meeting number.

Tap to join from a mobile device (attendees only)

[+1-650-479-3207](tel:+1-650-479-3207).,[177776151##](tel:+1-650-479-3207) Call-in toll number (US/Canada)

Join by phone

1-650-479-3207 Call-in toll number (US/Canada)

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR LITIGATION
MATTERS PURSUANT TO SECTION 610.021, RSMo

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, February 23, 2021

1:30 p.m.

- I. Memo of Understanding**
 - A) Maries County – Budget
 - B) New Madrid County – Budget
 - C) Stone County – Budget
 - D) Washington County - Budget

- II. Stipulations**
 - A) Exhibit A, 1 - 185

- III. Dismissals**
 - A) Exhibit B, 1 - 32

- IV. Administration**
 - A) STC Calendar Update
 - B) Approval of Minutes
(Meeting of the State Tax Commission dated February 9, 2021 and Closed Meeting dated February 9, 2021)
 - C) Section Updates

- V. Legal**
 - A) Section Update

- VI. Local Assistance**
 - A) Section Update
 - B) Letter of Concern – Texas Commercial
 - C) Request for Realty Rates – Purchase 1st Quarter 2021
 - D) Request for CE Courses for LA Staff

- VII. Original Assessment**
 - A) Section Update

- VIII. Property Tax/Legislative Items**

- IX. Commission Comments**

- X. Closed Session**
 - A) Personnel – Section 610.021(3) and (13)¹
 - B) Legal – Section 610.021(1)

- XI. Open Session**

- XII. Adjournment**

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: Memo of Understanding – Maries County - Budget

Motion(s)/Comments: JS presented a Budget Memo of Understanding for Maries County. The county Assessor agrees to release the county Commission from making a deposit from the general revenue account to the assessment fund for 2021 in the amount of \$7,372.65. The three year average will be computed for the 2021 budget year and every year succeeding as if the entire \$7,372.65 had actually been deposited in the assessment fund for 2021. VC made a motion to approve the Budget Memo of Understanding for Maries County. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Memo of Understanding – New Madrid County - Budget

Motion(s)/Comments: JS presented a Budget Memo of Understanding for New Madrid County. The county Assessor agrees to release the county Commission from making a deposit from the general revenue account to the assessment fund for 2021 in the amount of \$110,000.00. The three year average will be computed for the 2021 budget year and every year succeeding as if the entire \$110,000.00 had actually been deposited in the assessment fund for 2021. VC made a motion to approve the Budget Memo of Understanding for New Madrid County. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Memo of Understanding – Stone County - Budget

Motion(s)/Comments: JS presented a Budget Memo of Understanding for Stone County. The county Assessor agrees to release the county Commission from making a deposit from the general revenue account to the assessment fund for 2021 in the amount of \$128,480.00, but instead depositing \$78,480.00. The three year average will be computed for the 2021 budget year and every year succeeding as if the entire \$128,480.00 had actually been deposited in the assessment fund for 2021. VC made a motion to approve the Budget Memo of Understanding for Stone County. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Memo of Understanding – Washington County - Budget

Motion(s)/Comments: JS presented a Budget Memo of Understanding for Washington County. The county Assessor agrees to release the county Commission from making a deposit from the general revenue account to the assessment fund for 2021 in the amount of \$23,959.00. The three year average will be computed for the 2021 budget year and every year succeeding as if the entire \$23,959.00 had actually been deposited in the assessment fund for 2021. VC made a motion to approve the Budget Memo of Understanding for Washington County. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Stipulations

Motion(s)/Comments: ASW presented the Stipulations that were ready for approval, which were listed on Exhibit A of the agenda. WK made a motion to approve the Stipulations on Exhibit A. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Dismissals

Motion(s)/Comments: ASW presented the Dismissals that were ready for approval, which were listed on Exhibit B of the agenda. WK made a motion to approve the Dismissals on Exhibit B. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

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 February 9, 2021, and Closed Meeting dated February 9, 2021. WK made a motion to approve the minutes from the Meeting of the State Tax Commission dated February 9, 2021, and Closed Meeting dated February 9, 2021. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Request for Realty Rates – Purchase 1st Quarter 2021

Motion(s)/Comments: JS presented a request to purchase the 2021 1st quarter of Realty Rates, Investor & Market Surveys for the 2021 Commercial Studies at a cost of \$99.00. VC made a motion to purchase the 2021 1st quarter of Realty Rates, Investor and Market Surveys at a cost of \$99.00. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date: Time: Place:

Specific directions for the interim period:

Topic: Request for CE Courses for LA Staff

Motion(s)/Comments: JS presented a request for continuing education courses for 17 Local Assistance team members at a cost of \$5,201.83. This continuing education is a requirement for certified appraisers. VC made a motion to approve the continuing education courses for 17 Local Assistance team members at a cost of \$5,201.83. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date: Time: Place:

Specific directions for the interim period:

Agenda

Page 1 of 1
Meeting Date: 02/23/21

Topic: Administration Weekly Update

Motion(s)/Comments: SJ presented the Administration Section Update regarding agency initiatives, projects, and budget.

Informational Meeting, No Vote Taken:

Topic: Legal Weekly Update

Motion(s)/Comments: ASW presented the Legal Section Update regarding the status of various Legal projects, goals, and the schedule for the Senior Hearing Officers for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Weekly Update

Motion(s)/Comments: JS presented the Local Assistance Section Update and discussed the 2021 progress.

Informational Meeting, No Vote Taken:

Topic: Letter of Concern – Texas Commercial

Motion(s)/Comments: JS presented the Letter of Concern for Texas County based on their 2019-2020 commercial ratio study of 86.70%. The Commission discussed the letter and instructed JS to send the letter to Texas County.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Weekly Update

Motion(s)/Comments: RS presented the Original Assessment Section Update and discussed the 2021 progress.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: VC provided an update on fiscal notes.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10384	ARCH STL Property LLC	St. Louis	\$20,900	\$13,870	33.64%	2019-2020
2	19-10385	ARCH STL Property LLC	St. Louis	\$15,960	\$13,150	17.61%	2019-2020
3	19-10386	ARCH STL Property LLC	St. Louis	\$14,310	\$11,040	22.85%	2019-2020
4	19-10387	ARCH STL Property LLC	St. Louis	\$10,830	\$8,550	21.05%	2019-2020
5	19-10389	ARCH STL Property LLC	St. Louis	\$13,760	\$11,700	14.97%	2019-2020
6	19-10390	1118 Indian Meadows Trust	St. Louis	\$62,240	\$54,680	12.15%	2019-2020
7	19-10391	Frison Trust Ruiqin LI Trustee	St. Louis	\$17,480	\$13,380	23.46%	2019-2020
8	19-10392	9042 Watsonia Trust	St. Louis	\$49,080	\$44,970	8.37%	2019-2020
9	19-10393	JL Financial Weatlh LLC	St. Louis	\$13,910	\$11,890	14.52%	2019-2020
10	19-10451	Alan B and Marcia W Weber	St. Louis	\$49,190	\$43,170	12.24%	2019-2020
11	19-10642	JGDD Manchester LLC	St. Louis	\$337,690	\$310,400	8.08%	2019-2020
12	19-10793	Matthew T Singer	St. Louis	\$85,600	\$68,970	19.43%	2019-2020
13	19-10864	Marlene Nickels	St. Louis	\$62,700	\$55,100	12.12%	2019-2020
14	19-10922	Patrick Henney	St. Louis	\$55,250	\$42,940	22.28%	2019-2020
15	19-11062	Doris Frazier	St. Louis	\$700	\$490	30.00%	2019-2020
16	19-11063	Doris Frazier	St. Louis	\$170	\$20	88.24%	2019-2020
17	19-11071	Doris Frazier	St. Louis	\$6,060	\$4,180	31.02%	2019-2020
18	19-11072	Doris Frazier	St. Louis	\$35,550	\$31,710	10.80%	2019-2020
19	19-11073	Marie Thompson, TE, etal	St. Louis	\$5,510	\$3,800	31.03%	2019-2020

20	19-11074	Frazier/Thompson Land LLC	St. Louis	\$47,060	\$28,060	40.37%	2019-2020
21	19-11075	Marie Thompson	St. Louis	\$5,510	\$3,800	31.03%	2019-2020
22	19-11076	Westland Acres Partnership	St. Louis	\$98,760	\$67,680	31.47%	2019-2020
23	19-11077	Heirs of George & Ida Wash Family Real Est	St. Louis	\$73,250	\$50,960	30.43%	2019-2020
24	19-11078	Heirs of George & Ida Wash Family Real Est	St. Louis	\$15,160	\$9,410	37.93%	2019-2020
25	19-11159	Samuel Cavato Liv Rev Trust	St. Louis	\$84,550	\$71,250	15.73%	2019-2020
26	19-11170	Richard Hauber	St. Louis	\$53,940	\$49,740	7.79%	2019-2020
27	19-11206	Scott Bryan Silk, PJ LLC	St. Louis	\$12,900	\$9,880	23.41%	2019-2020
28	19-11208	Scott Bryan Silk, PJ LLC	St. Louis	\$15,470	\$10,830	29.99%	2019-2020
29	19-11209	Scott Bryan Silk, PJ LLC	St. Louis	\$10,220	\$9,120	10.76%	2019-2020
30	19-11210	Scott Bryan Silk, PJ LLC	St. Louis	\$13,850	\$10,830	21.81%	2019-2020
31	19-11211	Scott Bryan Silk, PJ LLC	St. Louis	\$11,990	\$9,310	22.35%	2019-2020
32	19-11212	Scott Bryan Silk, PJ LLC	St. Louis	\$11,890	\$10,830	8.92%	2019-2020
33	19-11213	Scott Bryan Silk, PJ LLC	St. Louis	\$10,600	\$8,930	15.75%	2019-2020
34	19-11214	Scott Bryan Silk, PJ LLC	St. Louis	\$13,280	\$9,120	31.33%	2019-2020
35	19-11337	Joshua Bledsoe	St. Louis	\$283,630	\$275,770	2.77%	2019-2020
36	19-11348	Riverport 215	St. Louis	4,178,780	3,500,800	16.22%	2019-2020
37	19-11374	PPM Keller Plaza	St. Louis	809,600	592,000	26.88%	2019-2020
38	19-11504	Citibrook II LLC	St. Louis	\$39,900	\$14,250	64.29%	2019-2020
39	19-11642	Jan and Virginia Jacobi	St. Louis	\$186,260	\$171,000	8.19%	2019-2020
40	19-11643	Robert & Kelly Tracy H/W	St. Louis	\$599,260	\$484,500	19.15%	2019-2020

41	19-11890	Wei Liu	St. Louis	\$33,350	\$19,570	41.32%	2019
42	19-11890	Wei Liu	St. Louis	\$33,350	\$31,920	4.29%	2020
43	19-11892	Wei Liu	St. Louis	\$15,200	\$11,020	27.50%	2019-2020
44	19-14141	Bausch & Lomb Inc	St. Louis	2,721,310	2,259,200	16.98%	2019-2020
45	19-14143	FORD STEEL COMPANY A CORP	St. Louis	383,360	328,990	14.18%	2019-2020
46	19-14144	FORD STEEL COMPANY A CORP	St. Louis	23,070	19,810	14.13%	2019-2020
47	19-14146	Fru Con Construction Corporation A Mo Co	St. Louis	3,765,220	2,966,400	21.22%	2019-2020
48	19-14148	Unigroup Inc	St. Louis	11,841,310	9,702,400	18.06%	2019-2020
49	19-14149	Bolarco LLC	St. Louis	578,750	470,400	18.72%	2019-2020
50	19-14150	3501 TREE COURT LLC	St. Louis	851,100	704,000	17.28%	2019-2020
51	19-14152	Buckeye International Inc	St. Louis	1,638,400	1,430,400	12.70%	2019-2020
52	19-14153	Hogan Real Estate L P Molt Ptosp	St. Louis	1,869,380	1,516,800	18.86%	2019-2020
53	19-14154	Carr Lane Manufacturing Company	St. Louis	93,890	74,590	20.56%	2019-2020
54	19-14155	4150 Carr Lane Avenue LLC	St. Louis	300,260	238,460	20.58%	2019-2020
55	19-14156	Industrial Industry Inc	St. Louis	601,020	477,340	20.58%	2019-2020
56	19-14158	Reinhardt Joseph M Trustee	St. Louis	673,600	617,600	8.31%	2019-2020
57	19-14166	300 Hunter Realty L L C	St. Louis	2,455,330	2,160,000	12.03%	2019-2020
58	19-14167	ST LOUIS COUNTY WATER COMPANY MO AMERICAN WATER FINANCIAL PLANNING	St. Louis	1,537,890	516,800	66.40%	2019-2020
59	19-14168	ST LOUIS COUNTY WATER COMPANY MO AMER WATER CO/TAX DEPT	St. Louis	704,000	449,600	36.14%	2019-2020

60	19-14171	Pm Resources Inc Attn Accounts Payable	St. Louis	1,997,760	1,542,400	22.79%	2019- 2020
61	19-14173	Brown Shoe Company Inc	St. Louis	2,577,920	2,403,200	6.78%	2019- 2020
62	19-14175	United States Tape & Label Corporation James H Eiseman	St. Louis	1,309,020	1,100,800	15.91%	2019- 2020
63	19-14177	Chrysler Group Realty Company Llc Pt 485-12-30	St. Louis	1,508,100	1,302,400	13.64%	2019- 2020
64	19-14180	Rockwood Bank	St. Louis	584,060	422,400	27.68%	2019- 2020
65	19-14181	Schneider LLC Etal	St. Louis	963,330	819,200	14.96%	2019- 2020
66	19-14182	St Louis Society For The Blind & Visuall	St. Louis	712,770	508,800	28.62%	2019- 2020
67	19-14183	MIDAMERICA HOTELS CORPORATION	St. Louis	2,057,120	646,400	68.58%	2019- 2020
68	19-14184	MIDAMERICA HOTELS CORPORATION	St. Louis	1,997,660	1,564,800	21.67%	2019- 2020
69	19-14189	Lhret St Louis The L L C	St. Louis	3,341,060	2,844,800	14.85%	2019- 2020
70	19-14191	Weber Chevrolet Co	St. Louis	263,550	244,930	7.07%	2019- 2020
71	19-14192	Weber Chevrolet Co	St. Louis	2,642,430	2,455,870	7.06%	2019- 2020
72	19-14193	Insight Holdings L L C	St. Louis	1,056,420	796,800	24.58%	2019- 2020
73	19-14195	Fw Family LLC	St. Louis	2,786,880	2,230,400	19.97%	2019- 2020
74	19-14196	Wolff Direct Inc	St. Louis	599,490	422,400	29.54%	2019- 2020
75	19-14197	Nhp/ Mcshane Samc LLC	St. Louis	1,327,970	726,400	45.30%	2019- 2020
76	19-14198	Nhp/Mcshane Samc LLC	St. Louis	1,803,580	912,000	49.43%	2019- 2020
77	19-14199	Nhp/Mcshane Samc LLC	St. Louis	1,747,100	1,072,000	38.64%	2019- 2020
78	19-14200	Prc Investments L C	St. Louis	63,260	39,390	37.73%	2019- 2020

79	19-14201	Prc Investments L C	St. Louis	1,139,620	709,410	37.75%	2019-2020
80	19-14202	PRC INVESTMENTS II L C	St. Louis	1,200,540	460,800	61.62%	2019-2020
81	19-14203	J & R MEYER LLC	St. Louis	768,000	563,200	26.67%	2019-2020
82	19-14204	Craig Road Partners LLC	St. Louis	464,000	342,400	26.21%	2019-2020
83	19-14205	Jonas Holdings LLC	St. Louis	990,050	880,000	11.12%	2019-2020
84	19-14206	Delta Dental Of Missouri	St. Louis	1,557,250	1,168,000	25.00%	2019-2020
85	19-14207	Elda MO WW H LLC	St. Louis	2,251,010	83,200	96.30%	2019-2020
86	19-14208	Zyneshier Pharmaceuticals Usa LLC Neshier Pharmaceutical (Usa) LLC	St. Louis	1,145,310	912,000	20.37%	2019-2020
87	19-14209	Neshier Pharmaceuticals Usa LLC	St. Louis	120,420	90,780	24.61%	2019-2020
88	19-14210	Neshier Pharmaceuticals Usa LLC	St. Louis	124,540	93,890	24.61%	2019-2020
89	19-14211	Neshier Pharmaceuticals Usa LLC	St. Louis	307,840	232,060	24.62%	2019-2020
90	19-14212	Neshier Pharmaceuticals Usa LLC	St. Louis	168,800	127,260	24.61%	2019-2020
91	19-14213	Zyneshier Pharmaceuticals Usa LLC Neshier Pharmaceutical (Usa) LLC	St. Louis	2,993,660	1,475,200	50.72%	2019-2020
92	19-14214	Zyneshier Pharmaceuticals Usa LLC Neshier Pharmaceutical (Usa) LLC	St. Louis	774,050	702,240	9.28%	2019-2020
93	19-14215	Zyneshier Pharmaceuticals Usa LLC Neshier Pharmaceutical (Usa) LLC	St. Louis	806,140	731,360	9.28%	2019-2020

94	19-14221	Runestone Investments L L C	St. Louis	1,124,770	941,600	16.29%	2019- 2020
95	19-14222	Runestone Investments L L C	St. Louis	266,020	222,690	16.29%	2019- 2020
96	19-14223	Runestone Investments L L C	St. Louis	310,240	259,710	16.29%	2019- 2020
97	19-14224	1401 S BRENTWOOD LLC	St. Louis	104,540	91,810	12.18%	2019- 2020
98	19-14225	1401 S BRENTWOOD LLC	St. Louis	6,381,730	5,604,190	12.18%	2019- 2020
99	19-14228	Altus Corporate 44 Partners LLC	St. Louis	1,700,480	1,324,800	22.09%	2019- 2020
100	19-14230	Altus Corporate 44 Partners L L C	St. Louis	857,020	649,600	24.20%	2019- 2020
101	19-14231	Altus Corporate 44 Partners L L C	St. Louis	3,941,540	3,139,200	20.36%	2019- 2020
102	19-14236	Olive Office Park Inc Ajn Trust	St. Louis	844,160	544,000	35.56%	2019- 2020
103	19-14237	MARYLAND PLACE ASSOCIATES LLC	St. Louis	5,156,860	4,713,600	8.60%	2019- 2020
104	19-14238	KBSIII 101 SOUTH HANLEY LLC	St. Louis	20,943,810	15,808,000	24.52%	2019- 2020
105	19-14239	Colfin Cobalt Owner Iii LLC	St. Louis	2,101,180	1,868,800	11.06%	2019- 2020
106	19-14240	Colfin Cobalt Owner Iii LLC	St. Louis	1,239,040	1,017,600	17.87%	2019- 2020
107	19-14241	Formtek Metal Processing Inc	St. Louis	1,137,150	928,000	18.39%	2019- 2020
108	19-14243	Ashby Road Partners L L C Riezman Blitz	St. Louis	1,676,740	1,411,200	15.84%	2019- 2020
109	19-14244	Heartland Bank Midland States Bank	St. Louis	466,210	156,800	66.37%	2019- 2020
110	19-14245	SSM Health Care Central Region	St. Louis	4,160,000	2,803,200	32.62%	2019- 2020
111	19-14248	FRONTENAC PROPERTY OWNER L L C	St. Louis	8,378,910	5,184,000	38.13%	2019- 2020
112	19-14249	FRONTENAC PROPERTY OWNER L L C	St. Louis	3,696,000	3,277,440	11.32%	2019- 2020

113	19-14251	CW 35 INVESTORS LLC ETAL	St. Louis	1,573,500	1,283,170	18.45%	2019- 2020
114	19-14252	CW 35 INVESTORS LLC ETAL	St. Louis	149,150	121,630	18.45%	2019- 2020
115	19-14253	8182 MARYLAND ASSOCIATESA MOLTD PTNSP METLIFE MORTGAGE ACCT- ESCROW DEPARTMENT	St. Louis	11,867,170	9,472,000	20.18%	2019- 2020
116	19-14254	FORSYTH CENTREASSOCIATESLLC CREST MANAGEMENT	St. Louis	9,600,000	8,928,000	7.00%	2019- 2020
117	19-14255	APOGEE ASSOCIATES L L C	St. Louis	1,119,230	870,400	22.23%	2019- 2020
118	19-14256	8182 MARYLAND ASSOCIATES LIMITED PARTNER METLIFE MORTGAGE ACCT- ESCROW DEPT	St. Louis	34,560	8,830	74.45%	2019- 2020
119	19-14257	8182 MARYLAND ASSOCIATES METLIFE MORTGAGE ACCT- ESCROW DEPT	St. Louis	6,971,170	4,279,170	38.62%	2019- 2020
120	19-14260	RNSI City Place Owner LLC	St. Louis	5,675,420	5,270,400	7.14%	2019- 2020
121	19-14264	CAR WOLFE TOY L L C	St. Louis	136,610	115,200	15.67%	2019- 2020
122	19-14265	WOLFE AUTOMOTIVE GROUP LL C	St. Louis	3,490	2940	15.76%	2019- 2020
123	19-14266	CAR WOLFE TOY L L C	St. Louis	2,216,450	1,869,060	15.67%	2019- 2020
124	19-14269	EIGHTY EIGHT HUNDRED WATSON ROAD LLC	St. Louis	814,820	668,800	17.92%	2019- 2020

125	19-14270	Scottrade Financial Services Inc	St. Louis	702,530	663,710	5.53%	2019-2020
126	19-14271	Scottrade Financial Services Inc	St. Louis	8,452,900	7,985,890	5.52%	2019-2020
127	19-14272	JACCARD WOODS MILL LLC	St. Louis	1,507,520	716,800	52.45%	2019-2020
128	19-14275	2455 CASSENS DRIVE LLC	St. Louis	1,279,460	1,017,600	20.47%	2019-2020
129	19-14277	NATOLI HAGLIN LLC	St. Louis	998,240	656,000	34.28%	2019-2020
130	19-14278	Clayton Bemiston Owner LLC	St. Louis	2,688,000	1,408,000	47.62%	2019-2020
131	19-14279	Clayton Central Owner LLC	St. Louis	16,571,200	9,920,000	40.14%	2019-2020
132	19-14280	HEALTH CARE GROUP LLC	St. Louis	862,910	649,600	24.72%	2019-2020
133	19-14282	BBK WESTPORT INDUSTRIAL LLC	St. Louis	2,257,310	1,760,320	22.02%	2019-2020
134	19-14283	BBK WESTPORT INDUSTRIAL LLC	St. Louis	194,500	151,680	22.02%	2019-2020
135	19-14284	BBK WESTPORT INDUSTRIAL LLC	St. Louis	3,044,260	2,556,800	16.01%	2019-2020
136	19-14287	13330 Lakefront Corp	St. Louis	6,806,460	6,060,800	10.96%	2019-2020
137	19-14288	305 333 Rock Corp	St. Louis	1,596,800	1,386,180	13.19%	2019-2020
138	19-14289	305 333 Rock Corp	St. Louis	5,661,440	4,914,620	13.19%	2019-2020
139	19-14598	Ken Youngerman	St. Louis	\$25,340	\$19,420	23.36%	2019-2020
140	19-14618	RE Cast Properties LLC	St. Louis	\$70,380	\$39,520	43.85%	2019-2020
141	19-14635	Patrick Wroblewski	St. Louis	\$12,920	\$2,850	77.94%	2019-2020
142	19-14640	MRES CP6 Holdings LP	St. Louis	\$11,306,020	\$9,971,200	11.81%	2019-2020
143	19-14641	Porta Fab Corporation	St. Louis	\$1,091,200	\$880,000	19.35%	2019-2020
144	19-14648	David S Dankmyer	St. Louis	\$178,980	\$166,820	6.79%	2019-2020
145	19-14650	6383 Ellenwood LLC	St. Louis	\$312,300	\$295,680	5.32%	2019-2020

146	19-14651	Charles M Hohenberg	St. Louis	\$284,730	\$253,180	11.08%	2019-2020
147	19-14652	Ronald T & Pamela K Rubin H/W	St. Louis	\$489,970	\$440,360	10.13%	2019-2020
148	19-14653	Marlene Lefton Revocable Trust	St. Louis	\$640,130	\$610,910	4.56%	2019-2020
149	19-14654	30 Brentmoor Park LLC	St. Louis	\$341,390	\$261,230	23.48%	2019
150	19-14656	Bradford P Hohenberg	St. Louis	\$172,580	\$161,500	6.42%	2019-2020
151	19-14658	Nancy Newby Trustee	St. Louis	\$101,520	\$100,380	1.12%	2019-2020
152	19-14660	Clarence L Smith Rev Trust	St. Louis	\$130,510	\$127,490	2.31%	2019-2020
153	19-14661	Glen L De Hartn Jr	St. Louis	Res \$155,930 Ag \$9,140	Res \$149,110 Ag \$9.140	Res 4.37% Ag 0.00%	2019-2020
154	19-15746	Dieberg Five L P A De LTD PTNSP	St. Louis	\$22,670	\$19,950	12.00%	2019-2020
155	19-15748	Walnut Orchard LLC	St. Louis	\$21,930	\$19,000	13.36%	2019-2020
156	19-15751	LJPP LLC	St. Louis	\$96,670	\$85,500	11.55%	2019-2020
157	19-15754	LJPP LLC	St. Louis	\$70,740	\$66,500	5.99%	2019-2020
158	19-15755	Crancer Ralph E III Robyn R H/W J/T	St. Louis	\$67,200	\$55,290	17.72%	2019-2020
159	19-16263	Allison Devitre	St. Louis	\$70,720	\$60,420	14.56%	2019-2020
160	19-16264	Lainie Holzman	St. Louis	\$60,420	\$52,730	12.73%	2019-2020
161	19-16287	Deborah A Zorensky	St. Louis	\$332,500	\$285,000	14.29%	2019-2020
162	19-32567	Walgreen Co an Illinois Corp	St. Charles	\$760,839	\$477,120	37.29%	2019-2020
163	19-32590	Walgreen Co	St. Charles	\$848,738	\$594,720	29.93%	2019-2020
164	19-32594	Waltrust Properties Inc	St. Charles	\$848,795	\$601,440	29.14%	2019-2020
165	19-32595	Waltrust Properties Inc	St. Charles	\$848,795	\$561,120	33.89%	2019-2020
166	19-32596	WG DST 2	St. Charles	\$876,096	\$599,760	31.54%	2019-2020

167	19-32597	Walgreen Co an Illinois Corp	St. Charles	\$760,839	\$477,120	37.29%	2019-2020
168	19-32598	EJT LLC	St. Charles	\$670,924	\$524,160	21.87%	2019-2020
169	19-32599	ARCP WG St. Charles MO LLC	St. Charles	\$818,142	\$567,840	30.59%	2019-2020
170	19-32600	Novogroder St Peters LLC	St. Charles	\$796,780	\$525,504	34.05%	2019-2020
171	19-32601	O'Fallon Crossing Estate Corp	St. Charles	\$868,493	\$577,920	33.46%	2019-2020
172	19-32603	Blackstone Group Wentzville LLC	St. Charles	\$798,050	\$521,472	34.66%	2019-2020
173	19-32604	Blackstone Group Muegge LLC	St. Charles	\$796,780	\$527,520	33.79%	2019-2020
174	19-32605	Tayco 920 North Main LLC	St. Charles	\$936,461	\$675,360	27.88%	2019-2020
175	19-32606	Pace Mexico Associates LLC	St. Charles	\$848,795	\$604,800	28.75%	2019-2020
176	19-32607	The Reding Co	St. Charles	\$855,360	\$585,312	31.57%	2019-2020
177	19-32609	Alexander Fund XVI-TH LLC	St. Charles	\$853,056	\$588,000	31.07%	2019-2020
178	19-32611	Winghaven Associates LLC	St. Charles	\$866,075	\$598,080	30.94%	2019-2020
179	19-32612	2LA Partners LLC	St. Charles	\$872,987	\$594,720	31.88%	2019-2020
180	19-32613	Namm Hilda Survivors Trust	St. Charles	\$846,949	\$588,000	30.57%	2019-2020
181	19-32614	Elm Street Holdings LLC	St. Charles	\$848,967	\$578,928	31.81%	2019-2020
182	20-10027	PLT 09 LLC	St. Louis	\$113,860	\$72,000	36.76%	2020
183	20-10205	Vi Jon Inc	St. Louis	MFG \$3,924,850 BUS PP \$160,110	MFG \$3,595,700 BUS PP \$159,820	MGF 8.39%% BUS PP 0.18%	2020
184	20-32502	USRLP Fountain Lakes LLC	St. Charles	\$2,928,544	\$2,720,000	7.12%	2020
185	20-33000	New Prime Inc dba Prime Inc	Greene	\$2,361,730	\$2,009,180	14.93%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-10175	Old Warson Country Club	St. Louis
2	19-10195	Algonquin Golf Club	St. Louis
3	19-10196	Algonquin Golf Club	St. Louis
4	19-10197	Algonquin Golf Club	St. Louis
5	19-11269	Cynthia Drury	St. Louis
6	19-11270	Cynthia Drury	St. Louis
7	19-11274	Stephen Hellrung	St. Louis
8	19-11280	Maurice Graham	St. Louis
9	19-11282	Robert Millstone	St. Louis
10	19-11295	Robert McKehee	St. Louis
11	19-11301	John Martin	St. Louis
12	19-11311	Susan Knopf	St. Louis
13	19-11312	Edward Noland	St. Louis
14	19-11316	Berg Development LLC	St. Louis
15	19-11323	Corbin Holtzman	St. Louis
16	19-11325	Jeffrey Kress	St. Louis
17	19-11328	Bruce Dole	St. Louis
18	19-11329	Bruce Dole	St. Louis
19	19-11331	Robert Selsor	St. Louis
20	19-11332	Frank Dellaquila	St. Louis
21	19-11375	Nancy Charlson	St. Louis
22	19-15753	Nygaard Partners LP A Georgia Limited P	St. Louis
23	19-32602	O'Fallon Crossing Estate Corporation	St. Charles
24	20-32503	USRLP Fountain Lakes LLC	St. Charles
25	20-79500	Missouri Rural Housing of Bolivar	Polk
26	20-79501	Missouri Rural Housing of Bolivar	Polk
27	20-79502	Missouri Rural Housing of Bolivar	Polk
28	20-79503	Missouri Rural Housing of Bolivar	Polk
29	20-90000	Licking Associates II	Texas
30	20-90001	Licking Properties LP C/O MO Housing Development	Texas

31	20-90002	Houston Apartments Partnership	Texas
32	20-90003	Cabool Associates II	Texas