

**STATE TAX COMMISSION OF MISSOURI**  
**MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES**

Approved <sup>03/09/2021</sup>  
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:**

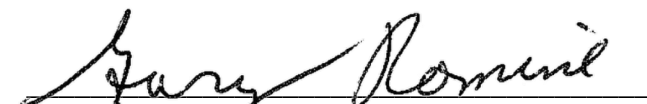
S. Jacobs (SJ), Administrative Secretary  
J. Schmidt (JS), Appraisal and Assessment  
Manager, Local Assistance  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel

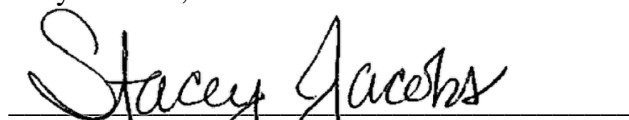
▶ **Review Minutes from Previous Meeting**

- 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:+16504793207).,[177776151##](tel:+16504793207) 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 1<sup>st</sup> 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)<sup>1</sup>
  - 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

---

<sup>1</sup> 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 1<sup>st</sup> Quarter 2021

**Motion(s)/Comments:** JS presented a request to purchase the 2021 1<sup>st</sup> 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 1<sup>st</sup> 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 Ptensp	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