

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 10/05/2021

Page 1 of 1

Minutekeeper's Initials

sj_____

Date: 09/21/2021

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 (GR), Chairman
- ☒ Victor Callahan (VC), Commissioner
- ☒ Will Kraus (WK), Commissioner

Staff/Others Present:

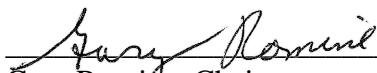
S. Jacobs (SJ), Administrative Secretary
R. Schad (RS), Appraisal and Assessment
Manager, Original Assessment
J. Schmidt (JS), Appraisal and Assessment
Manager, Local Assistance
J. Smith (JLS), Appraisal and Assessment
Manager, Original Assessment
S. Wankum (SW), Miscellaneous Professional
A. Westermann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

► Review Minutes from Previous Meeting

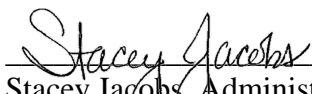
- ☒ Approved
- ☐ Corrected as follows:

► Agenda

- GR called the meeting to order at 1:30 p.m.
- WK made a motion to close a portion of the meeting to discuss personnel matters per Sections 610.021(2) and (13), RSMo. The motion was sectioned by VC. The meeting went into closed session at 1:55 p.m. WK made a motion to reopen the meeting at 2:52 p.m. VC seconded the motion. The meeting reopened at 2:52 p.m.
- VC made a motion to adjourn the meeting at 2:52 p.m. The motion was seconded by WK. The meeting was adjourned at 2:52 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 09/20/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, SEPTEMBER 21, 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=m4cfcb84b63ff8cb88bdf9be61340f615>

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

Join from a video system or application

Dial [1777776151@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).,[1777776151##](tel:+16504793207) Call-in toll number (US/Canada)

Join by phone

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

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, September 21, 2021

1:30 p.m.

I. Original Assessment Certifications

- A. Document #7 (& Attachments 7A – 7C) – 2021 Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) to the Missouri Department of Revenue
- B. Document #8 (& Attachments 8A – 8C) – 2021 Amended Certification of Commercial Aircraft Owned by Others

II. Applications for Review

- A. 18-32001 and 18-32002, Bethel Area Housing, Inc. et. al. v. Clay County
- B. 19-11176, Welker v. St. Louis County
- C. 19-20395, Cruse v. St. Louis City

III. Stipulations

- A. Exhibit A., 1 – 26

IV. Dismissals

- A. Exhibit B., 1 – 6

V. Form 11s

- A. Exhibit C., 1 – 26

VI. Form 11s Amended

- A. Exhibit D., 1 and 2

VII. Form 11As

- A. Exhibit E., 1 – 10

VIII. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meeting of the State Tax Commission dated September 14, 2021)
- C. Section Update
- D. 2021 Holiday Luncheon

IX. Legal

- A. Section Update

X. Local Assistance

- A. Section Update

XI. Original Assessment

- A. Section Update

XII. Property Tax/Legislative Items

XIII. Commission Comments

XIV. Closed Session

A. Personnel – Sections 610.021(3) and (13)¹

XV. Open Session

XVI. 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: Original Assessment Certification – Document #7 (& Attachments 7A – 7C) – 2021 Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) to the Missouri Department of Revenue

Motion(s)/Comments: RS presented the 2021 Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) to the Missouri Department of Revenue as illustrated on Document #7 dated September 21, 2021, and all corresponding attachments 7A – 7C. VC made a motion to approve the 2021 Certification of Centrally Assessed Private Car Companies and corresponding attachments 7A – 7C. WK 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: Original Assessment Certification – Document #8 (& Attachments 8A – 8C) – 2021 Amended Certification of Commercial Aircraft Owned by Others

Motion(s)/Comments: RS presented the 2021 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Document #8 dated September 21, 2021, and all corresponding attachments 8A – 8C. VC made a motion to approve the 2021 Amended Certification of Commercial Aircraft Owned by Others and corresponding attachments 8A – 8C. WK 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: Application for Review – 18-32001 and 18-32002, Bethel Area Housing, Inc., et. al. v. Clay County

Motion(s)/Comments: ASW presented an Application for Review for appeals 18-32001 and 18-32002, Bethel Area Housing, Inc., et. al. v. Clay County. VC made a motion to approve the Application for Review for appeals 18-32001 and 18-32002, Bethel Area Housing, Inc., et. al. v. Clay 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: Application for Review – 19-11176, Welker V. St. Louis County

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-11176, Welker v. St. Louis County. VC made a motion to approve the Application for Review for appeal 19-11176, Welker v. St. Louis 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: Application for Review – 19-20395, Cruse v. St. Louis City

Motion(s)/Comments: ASW presented an Application for Review for appeal 19-20395, Cruse v. St. Louis City. VC made a motion to approve the Application for Review for appeal 19-20395, Cruse v. St. Louis City. 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. VC made a motion to approve the Stipulations on Exhibit A. 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: Dismissals

Motion(s)/Comments: ASW presented the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. VC made a motion to approve the Dismissals on Exhibit B. 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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for approval, which were listed on Exhibit C. of the agenda. VC made a motion to approve the Form 11s on Exhibit C. 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: Form 11s Amended

Motion(s)/Comments: SJ presented the Form 11s Amended that were ready for approval, which were listed on Exhibit D. of the agenda. VC made a motion to approve the Form 11s Amended on Exhibit D. 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: Form 11As

Motion(s)/Comments: SJ presented the Form 11As that were ready for approval, which were listed on Exhibit E. of the agenda. VC made a motion to approve the Form 11As on Exhibit E. 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: Approval of Minutes

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated September 14, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated September 14, 2021. VC 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 - Vote Taken

Page 5 of 5

Meeting Date: 09/21/21

Topic: 2021 Holiday Luncheon

Motion(s)/Comments: SJ presented catering options and estimates for the 2021 Holiday Luncheon. VC make a motion to hire Argyle Catering at an estimated cost of \$410.00 for the Holiday Luncheon on December 15, 2021. WK 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: Administration Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed the section progress and projects. The Commission discussed the 2021 Assessors' Conference and instructed SJ to send an email to the Missouri State Assessors' Association (MSAA) Board to collect questions for the scheduled round table discussion. The Commission also instructed SJ to email the MSAA Board for any legislative items to be considered. SJ inquired of the Commission a date for the 2021 Agricultural Land Productivity Hearing. The Commission set the hearing date for Tuesday, December 14, 2021, at 9:30 a.m.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

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

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

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

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: RS presented the Original Assessment Section Update and discussed the progress for the 2022 cycle.

Informational Meeting, No Vote Taken:

Exhibit A – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-10760	George Miller	St. Louis	\$37,830	\$32,020	15.36%	2019-2020
2	19-11518	The Maplewood South Dev LLC PMD FMN6	St. Louis	\$3,334,780	\$2,134,400	36.00%	2019-2020
3	19-15740	Cole Wg Country Club Hills Mo LLC	St. Louis	\$550,140	\$425,600	22.64%	2019
4	19-15740	Cole Wg Country Club Hills Mo LLC	St. Louis	\$533,280	\$408,740	23.35%	2020
5	20-10010	Fritz William and Betty HW	St. Louis	\$303,540	\$266,000	12.37%	2020
6	20-10011	Stieven Mary K General Trust	St. Louis	\$1,370,300	\$948,780	30.76%	2020
7	20-10015	Sean Hughes/Greenstar Management LLC	St. Louis	\$143,420	\$135,230	5.71%	2020
8	20-10107	Gross John C III & Gladys L H/W	St. Louis	\$95,230	\$79,210	16.82%	2020
9	20-10116	Buchheit Kent	St. Louis	\$11,120	\$9,500	14.57%	2020
10	20-10117	Collins Stan & Mary Poll H/W	St. Louis	\$71,360	\$70,430	1.30%	2020
11	20-10134	Johnson Joyce A Revocable Trust	St. Louis	\$139,250	\$132,600	4.78%	2020
12	20-10142	Davis John W TR Etal	St. Louis	\$902,500	\$808,010	10.47%	2020
13	20-10146	Limp Robert & Diane H/W	St. Louis	\$225,420	\$204,780	9.16%	2020
14	20-10150	Wallach Robert Benjamin & Pecha Yip	St. Louis	\$150,100	\$146,360	2.49%	2020
15	20-10161	Komlos Linda C Revocable Living Trust	St. Louis	\$209,000	\$199,500	4.55%	2020
16	20-10183	Katon Kevin R Revocable Living Trust	St. Louis	\$17,780	\$17,250	2.98%	2020
17	20-10187	Pourdavarani Nasrollah	St. Louis	\$33,600	\$28,800	14.29%	2020
18	20-10194	Stieven Mary K General Trust	St. Louis	Residential \$233,800	Agricultural \$860	99.63%	2020
19	20-10195	Stieven Mary K General Trust	St. Louis	Residential \$244,890	Agricultural \$1,140	99.53%	2020
20	20-10196	Terry Petrovic	St. Louis	\$79,310	\$77,410	2.40%	2020
21	20-10202	Mohamed A Sharaf	St. Louis	\$11,020	\$7,240	34.30%	2020

22	20-10204	Legacy Pharmaceutical Packaging LLC	St. Louis	\$4,175,500	\$3,731,370	10.64%	2020
23	20-10212	Weber Melva Etal J/T	St. Louis	\$36,040	\$28,500	20.92%	2020
24	20-10213	SRK Homes LLC	St. Louis	\$34,090	\$10,550	69.05%	2020
25	20-10330	Mills Boulder Springs Elite LLC	St. Louis	\$508,990	\$304,960	40.09%	2020
26	20-20003	Mitchell McAdams	St. Louis City	\$66,200	\$52,250	21.07%	2020

Exhibit B – Dismissals

#	Appeal Number	Name	County
1	19-11207	Scott Bryan Silk/ PJ LLC	St. Louis
2	19-15715	Exchangeright Net Leased Portfolio 16 DST	St. Louis
3	19-15717	Exchangeright Net Leased Portfolio 16 DST	St. Louis
4	19-16285	Future Horizons, LLC	St. Louis
5	19-76500	Caruthersville Associates A Pennsylvania Partnership c/o EBL&S Property Management	Pemiscot
6	20-10193	Stieven Mary K General Trust	St. Louis

Exhibit C – Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11													
1	Bollinger	77,349,270	3.56%	9,747,710	1.50%	20,026,175	4.07%	3,334,940	-8.34%	39,064,796	12.04%	149,522,891	6.73%
2	Camden	1,173,470,930	0.64%	13,236,310	0.03%	217,593,950	-0.44%	31,726,240	-9.47%	321,365,100	10.78%	1,757,392,530	2.76%
3	Clinton	186,882,444	9.69%	18,463,609	-0.18%	24,697,359	2.76%	5,461,360	36.02%	66,740,970	15.24%	302,245,742	12.12%
4	Dallas	91,863,140	0.41%	15,283,310	0.03%	26,741,930	2.68%	3,309,060	-5.82%	42,723,941	10.59%	179,921,381	4.50%
5	Daviess	63,971,377	-1.35%	22,843,036	-0.27%	13,780,321	-0.40%	4,918,437	19.45%	33,709,564	12.73%	139,222,735	5.02%
6	Dunklin	112,621,280	0.44%	29,214,440	0.07%	63,436,080	0.63%	15,861,149	4.21%	77,732,997	9.39%	298,865,946	3.14%
7	Greene	3,055,395,900	6.46%	26,056,670	13.13%	1,566,183,922	1.66%	212,877,612	-24.18%	488,222,797	-20.07%	5,348,736,901	1.55%
8	Grundy	47,112,190	0.88%	13,513,700	0.49%	14,889,864	4.69%	6,210,336	-6.01%	27,574,597	13.39%	109,300,687	4.57%
9	Harrison	39,558,420	1.14%	22,029,620	0.10%	20,831,090	-2.33%	7,838,930	0.09%	32,745,365	6.02%	123,003,425	3.14%
10	Henry	215,543,000	29.46%	19,081,480	4.08%	74,985,910	17.25%	14,906,280	9.98%	76,222,323	10.00%	400,738,993	21.94%
11	Jefferson	2,327,990,600	12.65%	9,271,900	2.61%	572,535,208	1.02%	139,334,998	2.95%	650,061,666	11.56%	3,699,194,372	10.90%
12	Macon	92,590,270	-0.72%	20,324,110	-0.57%	38,627,130	-1.88%	9,028,422	0.81%	52,967,220	1.94%	213,537,152	0.47%
13	Maries	59,210,820	0.01%	8,500,440	0.36%	16,490,990	2.10%	19,113,260	2.17%	31,102,670	13.36%	134,418,180	4.53%
14	Marion	216,118,570	10.75%	15,064,690	0.40%	106,580,390	8.82%	27,511,210	0.58%	79,828,513	10.24%	445,103,373	10.37%
15	McDonald	117,723,160	11.74%	18,651,080	9.90%	52,564,950	11.05%	49,334,124	-15.84%	52,059,263	8.03%	290,332,577	6.24%
16	Moniteau	106,343,020	5.83%	12,766,880	1.53%	27,185,155	1.47%	6,968,616	-18.39%	54,996,195	23.65%	208,259,866	10.08%
17	Monroe	55,495,130	0.02%	25,305,250	-0.53%	12,130,310	3.41%	1,926,370	-33.99%	33,132,694	3.89%	127,989,754	1.44%
18	Montgomery	92,919,270	7.88%	21,077,070	2.10%	39,544,440	4.73%	10,380,240	6.31%	39,487,086	8.55%	203,408,106	9.01%
19	Pettis	309,423,260	0.20%	26,260,070	0.04%	126,376,692	6.86%	35,993,713	-28.18%	71,078,279	-38.13%	569,132,014	-6.92%
20	Ray	175,298,870	6.86%	20,316,480	1.15%	30,917,830	5.90%	11,614,930	-2.27%	75,734,849	11.07%	313,882,959	7.84%
21	St. Francois	458,011,740	3.73%	8,243,900	-0.78%	147,174,070	2.26%	35,837,731	0.64%	151,491,624	13.63%	800,759,065	6.44%

22	Schuyler	18,809,760	0.19%	7,305,790	0.00%	62,443,257	-14.57%	2,766,800	-75.72%	15,960,811	8.24%	107,286,418	84.01%
23	Scott	205,555,740	3.23%	18,006,700	0.13%	83,566,310	-0.78%	47,886,120	2.86%	125,008,120	6.89%	480,022,990	4.00%
24	Shelby	31,791,784	-2.03%	18,435,320	-0.82%	10,633,649	1.11%	6,530,500	-6.86%	31,275,052	9.90%	98,666,305	3.08%
25	Wayne	61,551,110	-0.19%	4,368,840	2.43%	24,482,050	0.36%	11,989,251	4.48%	30,432,196	5.48%	132,823,447	2.52%
26	Worth	8,828,330	1.05%	8,193,390	-0.15%	1,915,180	6.36%	612,830	55.30%	10,068,270	5.17%	29,618,000	4.61%

Exhibit D – Form 11s Amended

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11 AMENDED													
1	Pemiscot	58,700,930	-0.77%	23,302,125	-0.06%	32,020,448	-4.20%	9,218,151	-16.42%	39,102,542	6.11%	162,344,196	0.28%
2	Polk	206,726,680	6.77%	22,340,070	6.50%	55,643,810	-4.36%	9,451,680	-9.12%	76,594,170	9.65%	370,756,410	9.18%

Exhibit E – Form 11As

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11A													
1	Bollinger	77,423,290	3.43%	9,748,150	1.50%	20,023,705	4.05%	3,329,150	-8.50%	39,216,812	12.47%	149,741,107	6.88%
2	Clark	41,636,260	-0.14%	18,627,880	-0.06%	14,245,600	2.13%	1,915,390	5.86%	28,559,860	10.45%	104,984,990	4.06%
3	Dade	47,775,030	-0.39%	10,244,770	-0.23%	21,844,400	6.45%	3,304,837	12.40%	31,021,844	6.37%	114,190,881	9.90%
4	Lawrence	244,175,870	3.47%	22,615,480	-0.21%	86,879,480	6.05%	25,591,388	11.99%	101,528,149	13.59%	480,790,367	9.10%
5	Mercer	18,691,985	-0.30%	17,076,732	0.04%	7,830,420	-2.88%	7,037,642	35.03%	22,132,493	3.33%	72,769,272	5.24%
6	Oregon	50,358,709	0.02%	8,520,721	0.73%	15,065,822	2.11%	2,518,327	6.27%	26,014,260	8.60%	102,477,839	3.31%
7	Pemiscot	58,696,110	-0.78%	23,302,125	-0.06%	32,020,448	-4.20%	9,218,151	-16.42%	40,171,712	9.01%	163,408,546	0.94%
8	St. Charles	7,043,411,064	9.61%	23,595,950	2.26%	1,722,806,486	-3.75%	425,967,265	3.81%	1,223,201,364	13.26%	10,438,982,129	8.95%
9	Ste. Genevieve	197,246,700	2.53%	12,262,850	-3.62%	533,225,070	7.58%	39,133,270	2.23%	77,958,700	12.16%	859,826,590	86.16%
10	Wright	99,235,180	9.56%	10,611,040	2.35%	39,588,746	9.43%	6,180,285	-6.03%	45,632,155	7.62%	201,247,406	9.44%