

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: 01/11/2022

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
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
D. Wood (DW), Legislative/Policy Analyst

► **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(3) and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 2:21 p.m. WK made a motion to reopen the meeting at 2:26 p.m. VC seconded the motion. The meeting reopened at 2:26 p.m.
- VC made a motion to adjourn the meeting at 2:26 p.m. The motion was seconded by WK. The meeting was adjourned at 2:26 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 01/10/2022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JANUARY 11, 2022

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=m3c63c24599563e3fc62cb97baece50ab>

Meeting number (access code): 2468 695 9267 Meeting password: CPenpjD5r23

Join from a video system or application

Dial [24686959267@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),[24686959267##](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, January 11, 2022

1:30 p.m.

- I. Application for Review**
 - A. 19-32026, VSUJ Liberty LLC v. Clay County

- II. Stipulations**
 - A. Exhibit A., 1 – 80

- III. Dismissals**
 - A. Exhibit B., 1 – 7

- IV. Form 11**
 - A. Exhibit C., 1

- V. Form 11s Amended**
 - A. Exhibit D., 1 and 2

- VI. Form 11As**
 - A. Exhibit E., 1 – 16

- VII. Form 11As Amended**
 - A. Exhibit F., 1 – 10

- VIII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated December 28, 2021, and Closed Meeting Minutes dated December 28, 2021)
 - C. Section Update

- 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(1), (3), and (13)¹

¹ All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

XV. Open Session

XVI. Adjournment

Topic: Application for Review – 19-32026, VSUJ Liberty LLC v. Clay County

Motion(s)/Comments: ASW presented a draft Application for Review for appeal 19-32026, VSUJ Liberty LLC v. Clay County. VC made a motion to approve the Application for Review for appeal 19-32026, VSUJ Liberty LLC 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: 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 11

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

- 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: 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

- 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: Form 11As Amended

Motion(s)/Comments: SJ presented the Form 11As Amended that were ready for approval, which were listed on Exhibit F. of the agenda. VC made a motion to approve the Form 11As Amended on Exhibit F. 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 December 28, 2021, and Closed Meeting Minutes dated December 28, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated December 28, 2021, and Closed Meeting Minutes dated December 28, 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:

Topic: Administration Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed the section progress and projects. SJ also provided the COVID Leave Guidance updates that went into effect on January 3, 2022. SJ presented to the Commission space alteration request from Legal and the need for a space for the upcoming Assistant Manager in Local Assistance with alternate options available. The Commission discussed the space needs and instructed JS and ASW to work together for a solution.

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: JLS presented the Original Assessment Section Update and discussed the progress for the 2022 cycle.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DW provided an update regarding legislative activity through January 7, 2022. DW also presented software regarding bill tracking and research he just learned about the day before the Commission Meeting. The Commission discussed the software and instructed DW to utilize the resources and tools currently available.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: WK informed the Commission he received a call regarding business personal property tax bills not being mailed out by the county. It had been discussed that taxpayers would have 30 days to pay their bill from the date it was received without penalty. GR informed the Commission he was going to meet with newly appointed Director of Revenue, Wayne Wallingford.

Informational Meeting, No Vote Taken:

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- X. Local Assistance**
 - A. Section Update
- XI. Original Assessment**
 - A. Section Update
- XII. Property Tax/Legislative Items**
- XIII. Commission Comments**

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

XIV. Closed Session

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

XV. Open Session

XVI. Adjournment

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-20082	Briar Meads SPV XVII LLC	St Louis City	\$7,068,608	\$5,040,000	28.70%	2021
2	21-30006	Tierra FAA LLC	Jackson	\$4,160,000	\$3,936,000	5.38%	2021
3	21-30011	Larry Flansburg	Jackson	\$83,200	\$58,240	30.00%	2021
4	21-30054	Amir Hemaya	Jackson	\$98,800	\$89,870	9.04%	2021
5	21-30105	Luther and Sharon Brown	Jackson	\$59,660	\$54,150	9.24%	2021
6	21-30114	Hasan Qureini	Jackson	\$83,601	\$62,700	25.00%	2021
7	21-32030	Hunt Midwest Real Estate Development	Clay	\$306,750	\$103,140	66.38%	2021-2022
8	21-32031	Hunt Midwest Real Estate Development	Clay	\$0	\$38,980	#DIV/0!	2021-2022
9	21-32032	Hunt Midwest Real Estate Development	Clay	\$168,030	\$113,730	32.32%	2021-2022
10	21-32033	Hunt Midwest Real Estate Development	Clay	\$148,160	\$100,290	32.31%	2021-2022
11	21-32034	Hunt Midwest Real Estate Development	Clay	\$1,120,000	\$758,140	32.31%	2021-2022
12	21-32035	Hunt Midwest Real Estate Development	Clay	\$7,650	\$2,590	66.14%	2021-2022
13	21-32036	Hunt Midwest Real Estate Development	Clay	\$1,760,000	\$938,660	46.67%	2021-2022
14	21-32037	Hunt Midwest Real Estate Development	Clay	\$1,532,800	\$1,496,320	2.38%	2021-2022
15	21-32038	Hunt Midwest Real Estate Development	Clay	\$213,380	\$32,000	85.00%	2021-2022
16	21-32039	Hunt Midwest Real Estate Development	Clay	\$960,000	\$937,150	2.38%	2021-2022
17	21-32040	Hunt Midwest Real Estate Development	Clay	\$576,000	\$389,920	32.31%	2021-2022
18	21-32041	Hunt Midwest Real Estate Development	Clay	\$3,741,280	\$1,286,690	65.61%	2021-2022
19	21-32042	Hunt Midwest Real Estate Development	Clay	\$101,220	\$34,500	65.92%	2021-2022
20	21-32043	Hunt Midwest Real Estate Development	Clay	\$15,710	\$5,340	66.01%	2021-2022
21	21-32044	Hunt Midwest Real Estate Development	Clay	\$240,000	\$81,790	65.92%	2021-2022
22	21-32045	Hunt Midwest Real Estate Development	Clay	\$25,500	\$8,700	65.88%	2021-2022

23	21-32046	Hunt Midwest Real Estate Development	Clay	\$167,740	\$113,570	32.29%	2021-2022
24	21-32047	Hunt Midwest Real Estate Development	Clay	\$66,300	\$35,360	46.67%	2021-2022
25	21-32048	Hunt Midwest Real Estate Development	Clay	\$198,240	\$105,730	46.67%	2021-2022
26	21-32049	Hunt Midwest Real Estate Development	Clay	\$536,640	\$286,210	46.67%	2021-2022
27	21-32050	Hunt Midwest Real Estate Development	Clay	\$486,400	\$324,930	33.20%	2021-2022
28	21-32051	Hunt Midwest Real Estate Development	Clay	\$377,600	\$128,670	65.92%	2021-2022
29	21-32052	Hunt Midwest Real Estate Development	Clay	\$710,400	\$378,880	46.67%	2021-2022
30	21-32053	Hunt Midwest Real Estate Development	Clay	\$1,122,400	\$382,430	65.93%	2021-2022
31	21-32054	Hunt Midwest Real Estate Development	Clay	\$240,000	\$128,000	46.67%	2021-2022
32	21-32055	Hunt Midwest Real Estate Development	Clay	\$117,920	\$62,880	46.68%	2021-2022
33	21-32056	Hunt Midwest Real Estate Development	Clay	\$107,200	\$36,510	65.94%	2021-2022
34	21-32057	Hunt Midwest Real Estate Development	Clay	\$307,550	\$164,030	46.67%	2021-2022
35	21-32058	Hunt Midwest Real Estate Development	Clay	\$2,767,970	\$1,873,700	32.31%	2021-2022
36	21-32059	Hunt Midwest Real Estate Development	Clay	\$34,940	\$11,900	65.94%	2021-2022
37	21-32060	Hunt Midwest Real Estate Development	Clay	\$235,810	\$125,760	46.67%	2021-2022
38	21-32061	Hunt Midwest Real Estate Development	Clay	\$184,800	\$125,090	32.31%	2021-2022
39	21-32062	Hunt Midwest Real Estate Development	Clay	\$747,420	\$505,950	32.31%	2021-2022
40	21-32063	Hunt Midwest Real Estate Development	Clay	\$256,000	\$173,280	32.31%	2021-2022
41	21-32064	Hunt Midwest Real Estate Development	Clay	\$90,620	\$61,340	32.31%	2021-2022
42	21-32065	Hunt Midwest Real Estate Development	Clay	\$2,432,000	\$0	100.00%	2021-2022
43	21-32066	Hunt Midwest Real Estate Development	Clay	\$2,210	\$0	100.00%	2021-2022
44	21-32067	Hunt Midwest Real Estate Development	Clay	\$2,110	\$0	100.00%	2021-2022

45	21-32068	Hunt Midwest Real Estate Development	Clay	\$290,780	\$126,660	56.44%	2021-2022
46	21-32069	Hunt Midwest Real Estate Development	Clay	\$655,010	\$275,070	58.01%	2021-2022
47	21-32070	Hunt Midwest Real Estate Development	Clay	\$622,020	\$648,700	-4.29%	2021-2022
48	21-32071	Hunt Midwest Real Estate Development	Clay	\$52,380	\$17,860	65.90%	2021-2022
49	21-32072	Hunt Midwest Real Estate Development	Clay	\$2,166,820	\$1,330,300	38.61%	2021-2022
50	21-32073	Hunt Midwest Real Estate Development	Clay	\$33,250	\$22,500	32.33%	2021-2022
51	21-32074	Hunt Midwest Real Estate Development	Clay	\$188,800	\$127,810	32.30%	2021-2022
52	21-32075	Hunt Midwest Real Estate Development	Clay	\$209,600	\$141,890	32.30%	2021-2022
53	21-32076	Hunt Midwest Real Estate Development	Clay	\$28,800	\$19,490	32.33%	2021-2022
54	21-32077	Hunt Midwest Real Estate Development	Clay	\$328,000	\$222,020	32.31%	2021-2022
55	21-32078	Hunt Midwest Real Estate Development	Clay	\$1,931,260	\$1,029,980	46.67%	2021-2022
56	21-32079	Hunt Midwest Real Estate Development	Clay	\$3,081,340	\$3,008,000	2.38%	2021-2022
57	21-32080	Hunt Midwest Real Estate Development	Clay	\$345,600	\$337,380	2.38%	2021-2022
58	21-32081	Hunt Midwest Real Estate Development	Clay	\$1,272,800	\$861,600	32.31%	2021-2022
59	21-32082	Hunt Midwest Real Estate Development	Clay	\$1,200,000	\$812,320	32.31%	2021-2022
60	21-32083	Hunt Midwest Real Estate Development	Clay	\$701,660	\$374,240	46.66%	2021-2022
61	21-32084	Hunt Midwest Real Estate Development	Clay	\$700,990	\$235,710	66.37%	2021-2022
62	21-32085	Hunt Midwest Real Estate Development	Clay	\$261,280	\$139,360	46.66%	2021-2022
63	21-32086	Hunt Midwest Real Estate Development	Clay	\$48,000	\$25,600	46.67%	2021-2022
64	21-32087	Hunt Midwest Real Estate Development	Clay	\$167,550	\$89,380	46.65%	2021-2022
65	21-32088	Hunt Midwest Real Estate Development	Clay	\$106,850	\$56,990	46.66%	2021-2022
66	21-32094	Hunt Midwest Real Estate Development	Clay	\$2,999,230	\$1,021,950	65.93%	2021-2022

67	21-32095	Hunt Midwest Real Estate Development	Clay	\$1,600,000	\$545,180	65.93%	2021-2022
68	21-32096	Hunt Midwest Real Estate Development	Clay	\$497,600	\$336,830	32.31%	2021-2022
69	21-32097	Hunt Midwest Real Estate Development	Clay	\$530,400	\$359,040	32.31%	2021-2022
70	21-32098	Hunt Midwest Real Estate Development	Clay	\$884,000	\$598,400	32.31%	2021-2022
71	21-32099	Hunt Midwest Real Estate Development	Clay	\$898,780	\$608,420	32.31%	2021-2022
72	21-32100	Hunt Midwest Real Estate Development	Clay	\$999,300	\$676,450	32.31%	2021-2022
73	21-32101	Hunt Midwest Real Estate Development	Clay	\$1,036,610	\$701,700	32.31%	2021-2022
74	21-32102	Hunt Midwest Real Estate Development	Clay	\$715,200	\$484,130	32.31%	2021-2022
75	21-32103	Hunt Midwest Real Estate Development	Clay	\$987,010	\$668,130	32.31%	2021-2022
76	21-32104	Hunt Midwest Real Estate Development	Clay	\$1,002,240	\$341,150	65.96%	2021-2022
77	21-32105	Hunt Midwest Real Estate Development	Clay	\$1,600,000	\$1,083,070	32.31%	2021-2022
78	21-32106	Hunt Midwest Real Estate Development	Clay	\$1,659,460	\$565,440	65.93%	2021-2022
79	21-32107	Hunt Midwest Real Estate Development	Clay	\$892,640	\$304,160	65.93%	2021-2022
80	21-32122	Hunt Midwest Real Estate Development	Clay	\$19,200	\$6,530	65.99%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	21-30063	AL Rubaie and Joseph LLC	Jackson
2	21-32523	N H I Partnership A Missouri General Partnership	St Charles
3	21-32524	Dominion Hospitality LLC	St Charles
4	21-32551	Dominion Hospitality LLC	St Charles
5	21-32611	West Inns Resort Motel LLC	St Charles
6	21-34009	Stanley Saniewski	Jefferson
7	21-92500	Christopher Ward	Webster

Exhibit C. – Form 11

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		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	Webster	267,553,190	8.80%	17,749,372	5.43%	84,112,330	9.73%	885,450	-94.80%	97,505,482	9.92%	467,805,824	7.19%

Exhibit D. – Form 11s Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		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 11s AMENDED													
1	St. Louis	18,372,915,610	8.39%	6,303,230	-1.72%	6,980,823,650	3.10%	1,386,762,630	-5.91%	2,483,803,421	7.15%	29,230,608,541	6.78%
2	Texas	140,878,360	6.09%	15,925,490	-0.25%	37,471,934	-3.30%	7,181,281	-21.24%	63,802,009	9.80%	265,259,074	6.87%

Exhibit E. – Form 11As

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		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 11As													
1	Boone	1,972,826,851	4.90%	26,170,066	-3.30%	656,056,551	-0.49%	143,529,579	1.59%	490,049,870	14.83%	3,288,632,917	6.61%
2	Callaway	366,742,200	0.53%	24,654,261	0.21%	294,817,430	0.99%	121,789,998	18.90%	135,547,018	17.82%	943,550,907	5.71%
3	Cedar	92,781,100	3.43%	11,813,571	2.25%	27,123,330	4.35%	11,279,105	1.55%	47,818,424	12.82%	190,815,530	7.06%
4	Holt	29,830,100	-0.01%	20,093,320	-0.19%	21,401,129	1.75%	4,406,750	7.69%	32,858,806	7.11%	108,590,105	4.83%
5	Lincoln	605,079,476	15.55%	20,226,377	-0.31%	111,572,245	7.46%	51,722,566	-2.16%	192,800,843	17.74%	981,401,507	15.64%
6	Macon	94,788,080	1.19%	20,493,590	0.33%	40,967,890	5.95%	8,689,555	-2.97%	56,541,708	8.82%	221,480,823	4.21%
7	Mississippi	57,306,690	0.00%	28,416,110	1.20%	22,805,690	0.96%	7,761,310	-10.35%	51,635,845	8.14%	167,925,645	2.72%
8	Moniteau	106,343,020	5.83%	12,766,880	1.53%	27,185,155	1.47%	7,982,336	-6.51%	50,578,158	13.72%	204,855,549	8.28%
9	Monroe	55,514,530	0.05%	25,307,770	-0.52%	12,122,570	3.34%	1,926,370	-33.99%	33,759,647	5.86%	128,630,887	1.95%
10	Montgomery	92,909,540	7.86%	21,076,920	2.10%	39,526,740	4.68%	10,380,240	6.31%	40,591,413	11.59%	204,484,853	9.58%
11	Newton	426,846,840	7.16%	47,424,960	-3.42%	180,995,260	0.50%	60,728,164	1.68%	180,321,199	15.03%	896,316,423	7.61%
12	Phelps	375,543,120	10.68%	8,721,040	-0.01%	140,579,120	-0.76%	27,970,320	-6.15%	106,306,354	11.17%	659,119,954	7.92%
13	St. Louis	18,248,607,110	7.70%	5,976,630	-6.81%	6,471,883,670	-4.65%	1,382,034,430	-6.23%	2,483,414,831	7.14%	28,591,916,671	4.44%
14	Taney	612,203,547	9.63%	5,830,363	-6.23%	422,257,760	6.33%	67,356,254	5.10%	124,205,647	17.33%	1,231,853,571	10.53%
15	Texas	141,049,630	6.22%	15,926,450	-0.24%	37,471,934	-3.30%	7,191,411	-21.13%	64,220,073	10.52%	265,859,498	7.12%
16	Webster	267,624,900	8.83%	17,751,142	5.44%	83,975,710	9.55%	16,272,574	-4.37%	97,505,482	9.92%	483,129,808	10.70%

Exhibit F. – Form 11As Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		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 11As AMENDED													
1	Carroll	43,808,950	-1.11%	26,015,138	-0.50%	16,822,260	-2.19%	3,130,710	-5.23%	35,150,750	12.43%	124,927,808	3.73%
2	Cole	774,636,420	0.09%	7,101,270	-0.14%	362,748,220	-6.47%	95,530,352	6.37%	238,852,801	17.60%	1,478,869,063	2.89%
3	DeKalb	54,848,860	0.78%	13,849,980	0.91%	85,412,720	-1.90%	4,901,190	0.24%	38,601,542	13.36%	197,614,292	2.50%
4	Greene	3,062,284,130	6.46%	26,043,850	13.07%	1,560,829,902	1.30%	284,421,950	1.31%	752,240,117	23.16%	5,685,819,949	7.95%
5	Jasper	909,829,810	9.12%	27,930,420	2.25%	442,544,880	3.28%	174,210,378	2.73%	305,192,147	7.68%	1,859,707,635	8.82%
6	Platte	1,756,602,754	11.77%	12,458,457	-14.40%	818,615,165	6.31%	182,785,455	1.99%	376,216,951	3.22%	3,146,678,782	10.93%
7	Ripley	60,924,510	5.15%	5,637,350	0.34%	18,543,340	5.15%	1,843,116	24.11%	24,030,131	14.64%	110,978,447	8.13%
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	St. Clair	57,410,000	2.80%	15,462,400	1.83%	12,982,672	5.22%	2,424,671	7.66%	31,054,383	11.11%	119,334,126	6.77%
10	St. Louis City	2,458,286,450	5.01%	3,470	0.00%	1,498,057,200	-3.54%	595,612,827	1.61%	460,858,946	5.14%	5,012,818,893	2.90%