

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

12/28/2021
Approved
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 12/14/2021

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
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**

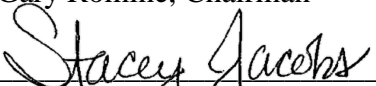
- Approved
- Corrected as follows:

► **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 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 2:18 p.m. WK made a motion to reopen the meeting at 2:36 p.m. VC seconded the motion. The meeting reopened at 2:36 p.m.
- WK made a motion to adjourn the meeting at 2:43 p.m. The motion was seconded by VC. The meeting was adjourned at 2:43 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 12/13/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, DECEMBER 14, 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 [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, December 14, 2021

1:30 p.m.

I. Stipulations

A. Exhibit A., 1 – 16

II. Dismissals

A. Exhibit B., 1 – 46

III. Form 11s

A. Exhibit C., 1 – 5

IV. Form 11 Amended

A. Exhibit D., 1

V. Form 11As

A. Exhibit E., 1 – 27

VI. Form 11As Amended

A. Exhibit F., 1 and 2

VII. Administration

A. STC Calendar Update

B. Approval of Minutes

(Meeting of the State Tax Commission dated November 30, 2021, and Closed Meeting Minutes dated November 30, 2021)

C. Section Update

D. MSAA February 2022 School Request for STC

E. Interpretation Services Request for Appeal 21-33000

VIII. Legal

A. Section Update

B. Request for Payment of Attorney 2022 Annual Bar Dues

IX. Local Assistance

A. Section Update

B. Appraisal & Assessment Assistant Manager – Job Posting

X. Original Assessment

A. Section Update

B. Funding Request for 2022 Publications and Subscriptions

XI. Property Tax/Legislative Items

XII. Commission Comments

XIII. Closed Session

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

XIV. Open Session

XV. 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: 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 11 Amended

Motion(s)/Comments: SJ presented the Form 11 Amended that was ready for approval, which was listed on Exhibit D. of the agenda. VC made a motion to approve the Form 11 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: 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 November 30, 2021, and Closed Meeting Minutes dated November 30, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated November 30, 2021, and Closed Meeting Minutes dated November 30, 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: MSAA February 2022 School Request for STC

Motion(s)/Comments: SJ presented a request for Kara Buckallew, Tammy Mackay, and SJ to attend the Missouri State Assessors' Association (MSAA) February 2022, school in Lake Ozark, MO, February 21-25, 2022. The estimated cost for registration and travel for Ms. Buckallew, Ms. Mackay, and SJ is \$3,060.00. WK made a motion to approve the attendance for Kara Buckallew, Tammy Mackay, and SJ to attend the February 21-25, 2022, MSAA school at an estimated cost of \$3,060.00. 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: Interpretation Services Request for Appeal 21-33000

Motion(s)/Comments: SJ presented a request received for American Sign Language (ASL) interpretation services for an evidentiary hearing on appeal 21-33000, scheduled in Springfield on December 21, 2021. SJ further provided that the STC is required to provide these requested services under the Americans with Disabilities Act. The estimated time of the hearing should not exceed three hours, with an estimated cost up to \$270.00. WK made a motion to approved the American Sign Language (ASL) interpretation services request for evidentiary hearing on appeal 21-33000, scheduled on December 21, 2021, at an estimated cost up to \$270.00. 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 Payment of Attorney 2022 Annual Bar Dues

Motion(s)/Comments: ASW presented a request for payment of the 2022 Missouri Bar Dues for Erica Gage, Eric Peterson, and herself. The cost per attorney is \$410.00, for a total cost of \$1,230.00. WK made a motion to approve the Missouri Bar Dues for Erica Gage, Eric Peterson, Ms. Westermann, and the new hire Benjamin Slawson, pending acceptance of the Senior Hearing Officer position, for a total of \$1,640.00. 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: Appraisal & Assessment Assistant Manager – Job Posting

Motion(s)/Comments: JS presented a request to post a job notice for the Appraisal and Assessment Assistance Manager position beginning December 15, 2021 through December 30, 2021. VC made a motion to post the Appraisal and Assessment Assistant Manager position beginning December 15, 2021, through December 30, 2021. 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: Funding Request for 2022 Publications and Subscriptions

Motion(s)/Comments: JLS presented a request regarding the calendar year 2022 publications and subscriptions at an estimated cost of \$2,263.00 for Original Assessment. VC made a motion to approve the 2022 publications and subscriptions at an estimated cost of \$2,263.00. WK seconded the request.

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: Personnel Item – Senior Hearing Officer

Motion(s)/Comments: ASW presented a recommendation to offer the position of Senior Hearing Officer to Benjamin Slawson at an annual salary of \$60,492.96, effective January 15, 2022. WK made a motion to offer the Senior Hearing Officer position to Mr. Slawson at an annual salary of \$60,492.96, effective January 15, 2022. 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: Personnel Item – Appraisal and Assessment Supervisor/Specialist

Motion(s)/Comments: JLS presented a recommendation to offer the position of Appraisal and Assessment Supervisor/Specialist to Peter Chari at an annual salary of \$56,000.00, effective January 3, 2022. WK made a motion to offer the Appraisal and Assessment Supervisor/Specialist position to Mr. Chari at an annual salary of \$56,000.00 to \$58,000.00, effective January 3, 2022. 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.

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 bill filings through December 10, 2021.

Informational Meeting, No Vote Taken:

Topic: Commission Comments – Agricultural Land Productivity Hearing Discussion

Motion(s)/Comments: The Commission discussed the testimony received at the Agricultural Land Productivity Values Hearing that occurred earlier in the day at 9:30 a.m. This item was not on the posted agenda as the Commission brought it up during the meeting and the hearing had just occurred earlier in the day.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-11037	G & E Healthcare Reit Chesterfield Rehab	St. Louis	\$6,710,750	\$6,063,780	9.64%	2019-2020
2	19-20366	John Behan	St. Louis City	\$52,730	\$46,320	12.16%	2019-2020
3	20-69500	The Lockwood Group A MO Partnership	Marion	\$2,430 as Comm	\$2,620 as Res	-7.82%	2020
4	20-69501	Palmyra Associates	Marion	\$100,990	\$79,820	20.96%	2020
5	20-69502	Hannibal Manor Association I LP	Marion	\$540,040	\$457,840	15.22%	2020
6	21-30080	MattisJonesfarm LLC	Jackson	\$75,588	\$63,410	16.11%	2021
7	21-30135	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
8	21-30136	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
9	21-30137	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
10	21-30138	Monticello Property Owners Association	Jackson	\$13,300	\$2	99.98%	2021
11	21-32522	Mid Rivers Mall CMBS LLC	St. Charles	\$1,495,073	\$1,376,000	7.96%	2021-2022
12	21-32526	Executive Medical Building LP	St. Charles	\$553,689	\$480,000	13.31%	2021-2020
13	21-32549	Stasi Real Estate Development LLC	St. Charles	\$321,634	\$296,000	7.97%	201-2022
14	21-32550	HWY K Properties LC	St. Charles	\$568,198	\$513,408	9.64%	2021-2022
15	21-49001	Belton Hospitality	Cass	\$1,024,000	\$896,000	12.50%	2021
16	21-79040	Morey Cade	Platte	\$247,000	\$209,000	15.38%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-11194	CE Boulevard Phase II LLC	St. Louis
2	21-30005	CTB INC	Jackson
3	21-32121	ELPF Norfleet LLC	Clay
4	21-32527	MJ Investment Properties LLC	St. Charles
4	21-32533	2705 St Peters Howell Trust	St. Charles
5	21-32536	Nightkrawlerz LLC	St. Charles
6	21-32537	Nightkrawlerz LLC	St. Charles
7	21-32538	Nightkrawlerz LLC	St. Charles
7	21-32539	Nightkrawlerz LLC	St. Charles
8	21-32540	Nightkrawlerz LLC	St. Charles
9	21-32541	Nightkrawlerz LLC	St. Charles
10	21-32542	Nightkrawlerz LLC	St. Charles
10	21-32543	Nightkrawlerz LLC	St. Charles
11	21-32544	Nightkrawlerz LLC	St. Charles
12	21-32545	Nightkrawlerz LLC	St. Charles
13	21-32546	Nightkrawlerz LLC	St. Charles
13	21-32547	Nightkrawlerz LLC	St. Charles
14	21-32548	Nightkrawlerz LLC	St. Charles
15	21-32570	Gentemann Manor II LP	St. Charles
16	21-32571	Wyndham Park LP	St. Charles
16	21-32572	Wyndham Park II LP	St. Charles
17	21-32573	Wyndham Park II LP	St. Charles
18	21-32574	Hickory Hollow of St Charles LP	St. Charles
19	21-32575	Hickory Hollow of St Charles LP	St. Charles
19	21-32576	Hickory Hollow of St Charles LP	St. Charles
20	21-32577	Hickory Hollow of St Charles LP	St. Charles
21	21-32578	Hickory Hollow of St Charles LP	St. Charles
22	21-32579	Hickory Hollow of St Charles LP	St. Charles
22	21-32580	Hickory Hollow of St Charles LP	St. Charles
23	21-32581	Hickory Hollow of St Charles LP	St. Charles
24	21-32582	Hickory Hollow of St Charles LP	St. Charles

25	21-32583	Hickory Hollow of St Charles LP	St. Charles
25	21-32584	Hickory Hollow of St Charles LP	St. Charles
26	21-32585	Hickory Hollow of St Charles LP	St. Charles
27	21-32586	Hickory Hollow of St Charles LP	St. Charles
28	21-32587	Hickory Hollow of St Charles LP	St. Charles
28	21-32588	Hickory Hollow of St Charles LP	St. Charles
29	21-32589	Hickory Hollow of St Charles LP	St. Charles
30	21-32590	Hickory Hollow of St Charles LP	St. Charles
31	21-32591	Hickory Hollow of St Charles LP	St. Charles
31	21-32592	Hickory Hollow of St Charles LP	St. Charles
32	21-32593	Hickory Hollow of St Charles LP	St. Charles
33	21-32594	Hickory Hollow of St Charles LP	St. Charles
34	21-32595	Hickory Hollow of St Charles LP	St. Charles
34	21-32596	Hickory Hollow of St Charles LP	St. Charles
35	21-32597	Hickory Hollow of St Charles LP	St. Charles
36	21-32598	Hickory Hollow of St Charles LP	St. Charles
37	21-32599	Hickory Hollow of St Charles LP	St. Charles
37	21-32600	Hickory Hollow of St Charles LP	St. Charles
38	21-32601	Hickory Hollow of St Charles LP	St. Charles
39	21-32602	Hickory Hollow of St Charles LP	St. Charles
40	21-32603	Hickory Hollow of St Charles LP	St. Charles
40	21-32604	Hickory Hollow of St Charles LP	St. Charles
41	21-32605	Hickory Hollow of St Charles LP	St. Charles

42	21-32606	Hickory Hollow of St Charles LP	St. Charles
43	21-32607	Hickory Hollow of St Charles LP	St. Charles
43	21-32608	Hickory Hollow of St Charles LP	St. Charles
44	21-32609	Hickory Hollow of St Charles LP	St. Charles
45	21-32621	SDY Trust	St. Charles
46	21-49002	Enterprise Pleasant Hill LLC	Cass
46	21-79030	Asad Zaknoon	Platte

Exhibit C. – Form 11s

#	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													
1	Lincoln	604,677,470	15.53%	20,230,577	-0.29%	111,627,589	7.51%	51,718,086	-2.16%	191,681,693	17.05%	979,935,415	15.47%
2	Ozark	69,939,710	1.90%	6,295,550	-0.12%	16,538,530	-0.43%	1,498,378	-6.14%	31,563,535	13.99%	125,835,703	5.06%
3	Phelps	375,589,080	10.76%	8,717,820	-0.03%	140,884,030	-0.54%	27,958,540	-6.19%	104,495,356	9.28%	657,644,826	7.68%
4	St. Clair	57,402,800	2.79%	15,462,100	1.83%	12,980,672	5.20%	2,427,793	7.79%	40,033,383	43.24%	128,306,748	14.80%
5	Taney	572,848,804	2.48%	6,195,300	-0.33%	508,928,996	28.66%	53,525,992	-16.48%	117,847,282	11.32%	1,259,346,374	13.00%

Exhibit D. – Form 11 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 11 AMENDED													
1	Jasper	910,958,290	9.25%	27,942,830	2.30%	442,928,580	6.69%	174,210,378	2.73%	305,180,647	7.68%	1,861,220,725	8.91%

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	Carter	41,697,839	7.60%	3,059,480	4.60%	18,299,260	7.69%	2,887,662	73.61%	17,597,447	13.99%	83,541,688	12.48%
2	Clay	3,342,699,210	11.24%	13,778,510	-2.34%	1,170,953,800	18.57%	292,036,373	-3.89%	672,776,758	11.60%	5,492,244,651	14.87%
3	DeKalb	54,848,860	0.78%	13,849,980	0.91%	85,412,720	-1.90%	4,790,890	-2.02%	38,711,842	13.68%	197,614,292	2.50%
4	Douglas	88,950,470	8.80%	9,501,500	4.02%	21,949,938	10.68%	13,027,901	-17.15%	32,439,982	10.80%	165,869,791	8.08%
5	Greene	3,059,264,680	6.46%	26,059,090	13.14%	1,562,359,492	1.40%	264,016,512	-5.96%	565,863,587	-7.36%	5,477,563,361	3.99%
6	Grundy	47,139,670	0.91%	13,513,010	0.49%	14,830,234	4.26%	6,248,846	-5.42%	27,763,901	14.17%	109,495,661	4.76%
7	Henry	215,688,140	29.53%	19,089,050	4.12%	74,531,890	16.53%	14,401,986	6.26%	79,458,167	14.67%	403,169,233	22.68%
8	Jackson	7,791,986,528	9.59%	13,918,536	0.26%	3,460,463,127	24.83%	679,776,684	-3.66%	1,646,195,847	16.58%	13,592,340,722	14.90%
9	Jasper	909,829,810	9.12%	27,930,420	2.25%	442,544,880	3.28%	174,210,378	2.73%	305,323,617	7.73%	1,859,839,105	8.83%
10	Knox	20,972,140	-0.32%	17,516,810	-0.07%	8,436,560	-1.27%	3,463,239	97.92%	24,563,528	3.00%	74,952,277	4.10%
11	Lewis	45,542,070	-0.19%	19,307,410	0.16%	27,202,829	5.64%	7,249,415	-22.28%	36,456,373	6.89%	135,758,097	2.87%
12	McDonald	117,760,820	11.77%	18,708,400	10.25%	52,542,630	11.01%	49,362,916	-15.79%	53,566,879	11.16%	291,941,645	6.83%
13	Marion	217,255,550	10.50%	15,139,130	0.60%	107,589,770	8.43%	33,374,400	22.02%	82,169,952	13.47%	455,528,802	12.95%
14	Miller	239,914,830	8.30%	10,116,340	-1.70%	92,975,060	5.03%	12,912,650	2.87%	94,913,078	8.33%	450,831,958	8.72%
15	Morgan	367,219,840	5.10%	24,668,060	2.29%	52,235,320	-4.81%	8,623,613	-7.24%	92,027,522	7.65%	544,774,355	5.11%
16	Ozark	68,700,970	0.08%	6,293,850	-0.15%	16,529,700	-0.49%	1,509,668	-5.43%	31,766,005	14.72%	124,800,193	4.20%
17	Pettis	311,344,940	0.77%	26,254,420	0.03%	119,372,552	1.28%	46,051,903	-8.10%	125,027,284	8.83%	628,051,099	2.72%
18	Pulaski	326,835,095	3.38%	4,504,975	0.41%	96,217,108	1.59%	9,916,960	4.17%	91,667,106	13.26%	529,141,244	5.68%
19	Ray	175,233,300	6.82%	20,313,210	1.14%	30,905,840	5.86%	11,762,559	-1.03%	77,408,182	13.52%	315,623,091	8.44%
20	Ripley	60,991,440	5.27%	5,636,930	0.33%	18,879,310	7.11%	1,894,916	27.60%	23,485,317	12.04%	110,887,913	8.04%
21	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%
22	Saline	161,686,490	33.79%	27,142,950	-0.11%	54,318,108	-2.70%	15,751,146	3.43%	72,090,096	12.17%	330,988,790	17.68%
23	Scotland	23,581,120	0.10%	18,126,520	0.02%	7,468,300	1.89%	2,541,660	61.11%	25,112,769	6.16%	76,830,369	5.58%
24	Shannon	36,958,750	0.30%	7,406,290	1.36%	12,956,520	1.94%	1,910,820	4.98%	28,738,000	8.80%	87,970,380	4.23%
25	Stoddard	185,542,413	6.30%	43,639,986	0.19%	76,447,927	2.12%	38,905,980	21.99%	118,385,910	8.61%	462,922,216	7.86%
26	Sullivan	23,264,869	-0.56%	17,380,791	-2.08%	12,910,016	1.31%	15,380,771	14.44%	26,053,463	3.41%	94,989,910	3.45%
27	Washington	113,376,570	2.28%	7,380,530	2.14%	20,501,900	5.05%	9,288,140	-6.67%	56,947,119	16.81%	207,494,259	7.86%

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	Barton	63,899,910	0.73%	18,844,100	-0.12%	66,753,142	-0.65%	10,430,715	-1.97%	45,949,367	9.17%	205,877,234	23.31%
2	Putnam	49,991,829	5.76%	16,576,552	0.42%	8,612,615	1.69%	2,663,780	31.26%	21,827,655	7.79%	99,672,431	6.81%