

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

01/11/2022
Approved
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 12/28/2021 **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**

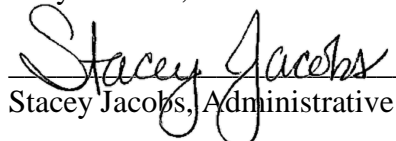
- Approved
- Corrected as follows:

▶ **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 personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by VC. The meeting went into closed session at 1:52 p.m. WK made a motion to reopen the meeting at 3:19 p.m. VC seconded the motion. The meeting reopened at 3:19 p.m.
- ▶ VC made a motion to adjourn the meeting at 3:20 p.m. The motion was seconded by WK. The meeting was adjourned at 3:20 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 12/27/2021

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, DECEMBER 28, 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 28, 2021

1:30 p.m.

- I. Agricultural Land Productivity Values for 2023-2024**
 - A. Grades 1 through 8

- II. Stipulations**
 - A. Exhibit A., 1 – 17

- III. Dismissals**
 - A. Exhibit B., 1 – 110

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

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

- VI. Form 11As**
 - A. Exhibit E., 1 – 4

- VII. Form 11As Amended**
 - A. Exhibit F., 1 – 3

- VIII. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission dated December 14, 2021, and Closed Meeting Minutes dated December 14, 2021)
 - C. Section Update

- IX. Legal**
 - A. Section Update
 - B. Request for new Senior Hearing Officer IAAO Training

- X. Local Assistance**
 - A. Section Update

- XI. Original Assessment**
 - A. Section Update
 - B. WSATA Memo Request

- XII. Property Tax/Legislative Items**

- XIII. Commission Comments**

XIV. Closed Session

A. Personnel – Sections 610.021(1), (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: Agricultural Land Productivity Values for 2023-2024

Motion(s)/Comments: The Commission discussed the testimony provided at the Agricultural Land Productivity Values Hearing on December 14, 2021. WK made a motion to keep the agricultural land productivity values for the 2023-2024 cycle the same as the 2021-2022 cycle. The 2023-2024 values will be Grade 1 - \$1035, Grade 2 - \$850, Grade 3 - \$645, Grade 4 - \$405, Grade 5 - \$191, Grade 6 - \$147, Grade 7 - \$73, and Grade 8 - \$30. 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: 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

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. WK made a motion to approve the Dismissals on Exhibit B. 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: Form 11

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

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

Motion(s)/Comments: Approval of minutes from the Meeting of the State Tax Commission of Missouri dated December 14, 2021, and Closed Meeting Minutes dated December 14, 2021. WK made a motion to approve the minutes for the Meeting of the State Tax Commission of Missouri dated December 14, 2021, and Closed Meeting Minutes dated December 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:

Topic: Request for new Senior Hearing Officer IAAO Training

Motion(s)/Comments: ASW presented a request for Benjamin Slawson to attend the IAAO Courses 101 – Fundamentals of Real Property Appraisal and 102 – Income Approach to Valuation online via Webex or Zoom. IAAO 101 is scheduled February 7 – 10, 2022, and IAAO 102 is scheduled March 7 – 10, 2022. The estimated cost for these courses is \$900.00. VC made a motion to approve both IAAO Courses 101 and 102 for Benjamin Slawson at an estimated cost of \$900.00. 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: WSATA Memo Request

Motion(s)/Comments: JLS presented a request for new hire Peter Chari to attend the WSATA Unitary Appraisal School January 30 – February 4, 2022, in Salt Lake City, UT. The estimated total for Mr. Chari to attend this school is \$1,484.80, which includes the cost of the course and all associated travel. VC made a motion to approve the attendance of Peter Chari at an estimated cost of \$1,484.80. 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: Personnel

Motion(s)/Comments: WK made a motion for a salary increase to \$75,480 annually for Jeffrey Smith, Appraisal and Assessment Manager for Original Assessment. This salary increase is effective January 16, 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 legislative activity through December 27, 2021. DW also provided that the Governor's State of the State Address is scheduled for January 19, 2022, at 3:00 p.m.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-30047	Laura Rae Solis	Jackson	\$26,000	\$24,700	5.00%	2021-2022
2	21-30127	Monita Ann Ireland	Jackson	\$47,310	\$41,420	12.45%	2021
3	21-32018	North Star MHC LLC	Clay	\$1,003,960	\$959,595	4.42%	2021
4	21-79016	Aaron and Heather Chabino	Platte	\$11,400	\$1,900	83.33%	2021-2022
5	21-79054	MCI Hospitality	Platte	\$1,067,651	\$1,056,000	1.09%	2021-2022
6	21-80000	Bryan Baldwin	Pulaski	\$22,900	\$22,900	0.00%	2021
7	21-80001	Dorso Pointe LLC	Pulaski	\$28,230	\$26,820	4.99%	2021
8	21-80002	Dorso Pointe LLC	Pulaski	\$92,545	\$87,918	5.00%	2021
9	21-80003	Dorso Pointe LLC	Pulaski	\$250,481	\$237,957	5.00%	2021
10	21-80004	Dorso Pointe LLC	Pulaski	\$167,880	\$159,486	5.00%	2021
11	21-80005	Dorso Pointe LLC	Pulaski	\$135,744	\$128,956	5.00%	2021
12	21-80006	Dorso Pointe LLC	Pulaski	\$289,034	\$274,582	5.00%	2021
13	21-80007	Dorso Pointe LLC	Pulaski	\$849	\$807	4.95%	2021
14	21-80008	Dorso Pointe LLC	Pulaski	\$534,442	\$507,719	5.00%	2021
15	21-80009	Dorso Pointe LLC	Pulaski	\$110,489	\$104,964	5.00%	2021
16	21-80011	Dorso Pointe LLC	Pulaski	\$100,307	\$95,292	5.00%	2021
17	21-84000	Greg Steffen	St Francois	\$700	\$480	31.43%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	19-30226	Country Club Plaza JV LLC	Jackson
2	19-30236	Country Club Plaza JV LLC	Jackson
3	19-30247	Country Club Plaza JV LLC	Jackson
4	19-30249	Country Club Plaza JV LLC	Jackson
5	21-10370	Edemann Craig ET AL	St Louis
6	21-10375	Bales Holdings LLC	St Louis
7	21-10383	Diversified Portfolio Investments LLC	St Louis
8	21-10388	Diversified Portfolio Investments LLC	St Louis
9	21-10422	Hicks Jennifer M & William C W/H	St Louis
10	21-10439	Grannemann Enterprises LLC Series 2	St Louis
11	21-10477	Vattahara Johny & Buy H/W	St Louis
12	21-10498	Diversified Portfolio Investments LLC	St Louis
13	21-10514	Diversified Portfolio Investments LLC	St Louis
14	21-10524	Saturn Properties LLC	St Louis
15	21-10528	Diversified Portfolio Investments LLC	St Louis
16	21-10529	Diversified Portfolio Investments LLC	St Louis
17	21-10573	GRANNEMANN TODD & MARY H/W	St Louis
18	21-10600	OUTLAW NANCY S	St Louis
19	21-10622	SATURN PROPERTIES LC	St Louis
20	21-10686	Diversified Portfolio Investments LLC	St Louis
21	21-10693	Diversified Portfolio Investments LLC	St Louis
22	21-10719	Diversified Portfolio Investments LLC	St Louis
23	21-10721	Diversified Portfolio Investments LLC	St Louis

24	21-10729	Diversified Portfolio Investments LLC	St Louis
25	21-10755	Diversified Portfolio Investments LLC	St Louis
26	21-10756	Diversified Portfolio Investments LLC	St Louis
27	21-10771	Saturn Properties LLC	St Louis
28	21-10776	BEHLE MARK R & MELINDA K T/E	St Louis
29	21-10799	Saturn Prperties LLC	St Louis
30	21-10892	Canaday Daniel	St Louis
31	21-10902	RBC III Properties LLC	St Louis
32	21-10907	RBC III Properties LLC	St Louis
33	21-10941	Laughlin Properties LLC	St Louis
34	21-10985	Diversified Portfolio Investments LLC	St Louis
35	21-11027	Diversified Portfolio Investments LLC	St Louis
36	21-11028	Diversified Portfolio Investments LLC	St Louis
37	21-11037	Diversified Portfolio Investments LLC	St Louis
38	21-11083	Venus Properties LC	St Louis
39	21-11144	Diversified Portfolio Investments LLC	St Louis
40	21-11154	Diversified Portfolio Investments LLC	St Louis
41	21-11163	Wilson Hill Properties LLC	St Louis
42	21-11167	Saturn Properties LLC	St Louis
43	21-11236	SWANSON W L TR	St Louis
44	21-11366	Diversified Portfolio Investments LLC	St Louis
45	21-11414	RBC III Properties LLC	St Louis
46	21-11446	HABITAT ST LOUIS LLC	St Louis
47	21-11484	RBC III Properties LLC	St Louis
48	21-11495	Diversified Portfolio Investments LLC	St Louis
49	21-11564	TJ RESIDENCES LLC	St Louis
50	21-11565	TJ RESIDENCES LLC	St Louis
51	21-11610	SATURN PROPERTIES LC	St Louis
52	21-11612	RBC III Properties LLC	St Louis
53	21-11641	UTRUP EUGENE ETAL J/T	St Louis
54	21-11719	MEYER DANIEL J	St Louis

55	21-11815	GATESWORTH AVENUE LAUGHLIN PROPERTY	St Louis
56	21-11840	ANCHOR FUNDING GROUP INC	St Louis
57	21-11863	TJ RESIDENCES LLC	St Louis
58	21-11908	TAF PROPERTIES LLC	St Louis
59	21-11912	Diversified Portfolio Investments LLC	St Louis
60	21-11956	WILSON HILL PROPERTIES LLC	St Louis
61	21-12064	IVERSON JESSICA	St Louis
62	21-12123	IVERSON FARMS LLC	St Louis
63	21-12191	Diversified Portfolio Investments LLC	St Louis
64	21-12194	Diversified Portfolio Investments LLC	St Louis
65	21-12220	SATURN PROPERTIES LC	St Louis
66	21-12251	NEWBY STREET LAUGHLIN PROPERTY LLC	St Louis
67	21-12276	MOK SHERMAN SIU KEI & TONG GRACE WAH	St Louis
68	21-12295	Diversified Portfolio Investments LLC	St Louis
69	21-12476	RBC III Properties LLC	St Louis
70	21-12477	NO CO RESIDENCES LLC	St Louis
71	21-12480	RBC III Properties LLC	St Louis
72	21-12502	LOFTUS DAMIAN J ETAL	St Louis
73	21-12617	MOSS MICHAEL D	St Louis
74	21-12637	TJ RESIDENCES LLC	St Louis
75	21-12683	T Holdings LLC	St Louis
76	21-12894	MOK SHERMANN SIU KEI & TONG GRACE WAH	St Louis
77	21-13056	JOHNSON GREGORY R & MARY W H/W	St Louis
78	21-13077	SANGER STEFANIE E	St Louis
79	21-13123	HAMBENE JOHN P& TRIMBLESHEILA K H/W	St Louis
80	21-13170	SERENITY HOMES LLC	St Louis
81	21-13172	SERENITY HOMES LLC	St Louis
82	21-13174	SERENITY HOMES LLC	St Louis

83	21-13175	BROOKHILL DEVELOPMENT L L C	St Louis
84	21-13176	BROOKHILL DEVELOPMENT L L C	St Louis
85	21-13177	BROOKHILL DEVELOPMENT L L C	St Louis
86	21-13178	BURCH CYNTHIA A	St Louis
87	21-13231	HU HONGZHEN & GAO NA H/W	St Louis
88	21-13270	WALBRANDT AARON & KELLY H/W	St Louis
89	21-13294	VARMA CHINTALAPATI R & SREELATHA C	St Louis
90	21-13379	ALIOTO SAMUEL J & KATHRYN A H/W	St Louis
91	21-13434	SCHERPING DENNIS & THELMA FAMILY TRUST	St Louis
92	21-13487	OSHEROW RUTHELLEN TRUSTEE	St Louis
93	21-13619	AUGE PAULETTE REVOCABLE TRUST	St Louis
94	21-13979	BRYNE MADELEINE W TR ETAL	St Louis
95	21-13980	PELLIGREEN CHRISTOPHER W & JOANNA	St Louis
96	21-13996	JOHNSON JOINT REVOCABLE TRUST THE	St Louis
97	21-14118	GILLAM WILLIAM A JEAN M H/W	St Louis
98	21-14299	LEDBETTER SALLY	St Louis
99	21-14344	CACCAMO THOMAS III & CHRISTINA H/W	St Louis
100	21-14372	XIN MEIFEN & LI JIANYONG H/W	St Louis
101	21-15160	ODONNELL THOMAS P & LINDA M REVOCABLE	St Louis
102	21-15508	KIEFER MARK A TRUSTEE	St Louis
103	21-16469	PRC Investments LC	St. Louis
104	21-30119	Stephanie Blaylock	Jackson

105	21-32112	North Oak Marketplace 07 A LLC	Clay
106	21-32507	THF Wentzville Two Development LLC	St. Charles
107	21-32508	LILA Inc	St. Charles
108	21-32517	Wells Lloyd H and Well Castaneda Adrianna M Gift Trusts	St. Charles
109	21-71500	John Luetkemeyer	Moniteau
110	21-79013	Village Cooperative of Northland	Platte

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	Holt	29,827,370	-0.02%	20,373,390	-0.18%	20,652,909	1.72%	4,406,650	7.68%	32,329,179	5.38%	107,589,498	3.87%

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	Perry	186,882,906	6.80%	13,680,046	0.21%	74,352,775	1.57%	27,528,100	-0.42%	80,618,642	13.69%	383,062,469	7.13%

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	Caldwell	61,308,660	5.17%	14,012,320	0.85%	11,611,740	-3.98%	3,117,720	1.90%	30,786,500	6.51%	120,836,940	5.45%
2	Johnson	363,716,363	4.65%	26,949,711	1.49%	91,751,012	3.10%	29,378,933	8.60%	130,808,541	12.99%	642,604,560	7.25%
3	Osage	103,858,000	10.21%	13,583,300	-0.13%	27,946,750	0.63%	4,345,230	-33.08%	56,929,151	10.57%	206,662,431	8.50%
4	Perry	186,886,280	6.81%	13,680,181	0.21%	74,352,967	1.57%	27,551,120	-0.33%	80,874,734	14.05%	383,345,282	7.21%

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	Clinton	187,818,225	10.02%	18,546,236	-0.02%	24,769,958	3.08%	5,464,930	36.11%	67,033,870	15.75%	303,633,219	12.63%
2	Madison	69,673,140	2.39%	5,281,590	-0.76%	19,747,010	1.15%	3,626,908	12.02%	30,560,987	10.73%	128,889,635	5.06%
3	St. Clair	57,410,000	2.80%	15,462,445	1.83%	12,982,672	5.22%	2,424,671	7.66%	31,054,383	11.11%	119,334,171	10.86%