

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: 06/14/2022

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 2:07 p.m. WK made a motion to reopen the meeting at 2:10 p.m. VC seconded the motion. The meeting reopened at 2:10 p.m.
- WK made a motion to adjourn the meeting at 2:11 p.m. The motion was seconded by VC. The meeting was adjourned at 2:11 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 06/13/2022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JUNE 14, 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:+1-650-479-3207),[,24686959267##](tel:+1-650-479-3207) Call-in toll number (US/Canada)

Join by phone

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MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, June 14, 2022

1:30 p.m.

I. Original Assessment Certifications

- A. Attachment 1 – 2022 Certification of Commercial Aircraft Owned by Airlines 06-14-2022
- B. Attachment 2 – 2022 Certification of Commercial Aircraft Owned by Others 06-14-2022

II. Stipulations

- A. Exhibit A., 1 – 177

III. Dismissals

- A. Exhibit B., 1 – 234

IV. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated May 31, 2022)
- C. Section Update
- D. Request to Attend SHRM Conference
- E. MSAA September 2022 School Request for STC
- F. MO-ARK Request – October 4, 2022
- G. FY-2023 OA/DOA and STC Cooperative Agreement and Draft FY-2023 STC Internal Control Plan

V. Legal

- A. Section Update

VI. Local Assistance

- A. Section Update
- B. Job Posting Request – Senior Appraisal and Assessment Representative

VII. Original Assessment

- A. Section Update
- B. Discussion after Informal Hearings for Centrally Assessed Railroad and Utility Companies, Commercial Aircraft Owned by Airlines, and Commercial Aircraft Owned by Others

VIII. Property Tax/Legislative Items

IX. Commission Comments

X. Closed Session

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

XI. Open Session

XII. Adjournment¹

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: Attachment 1 – 2022 Certification of Commercial Aircraft Owned by Airlines 06-14-2022

Motion(s)/Comments: JLS presented the Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment 1 dated June 14, 2022. WK made a motion to approve the Certification of Commercial Aircraft Owned by Airlines. 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: Attachment 2 – 2022 Certification of Commercial Aircraft Owned by Others 06-14-2022

Motion(s)/Comments: JLS presented the Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 2 dated June 14, 2022. WK made a motion to approve the Certification of Commercial Aircraft Owned by Others. 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
- Nay
- Abstain

- Yea
- Nay
- Abstain

- 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 May 31, 2022. WK made a motion to approve the minutes for the Meeting of the State Tax Commission dated May 31, 2022. VC seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Request to Attend SHRM Conference

Motion(s)/Comments: SJ presented a request for Melina Scheperle and herself to attend the 2022 Annual Missouri SHRM Conference August 2-5, 2022, at Lake Ozark, Missouri. The estimated cost is \$1,126.60 per team member; registration costs \$625.00 and travel costs estimated at \$501.60. VC made a motion for Ms. Scheperle and SJ to attend the 2022 Annual Missouri SHRM Conference at an estimate total cost of \$2,253.20. WK seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Will Kraus, Commissioner

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: MSAA September 2022 School Request for STC

Motion(s)/Comments: SJ presented a request for Peter Chari, Stacey Cowan, Larry Jones, Gary Kern, Jeff Smith, and Jeff Valle to attend the Missouri State Assessors' Association (MSAA) September 2022, school in Lake Ozark, MO, September 12-16, 2022. Mr. Chari, Ms. Cowan, Mr. Jones, Mr. Kern, and Mr. Smith were recommended to attend IAAO 400 – Assessment Administration. Mr. Valle was recommended to attend the Various Real Estate Appraisal Workshops. The estimated cost for registration and travel for Mr. Chari, Ms. Cowan, Mr. Jones, Mr. Kern, Mr. Smith, and Mr. Valle is \$5,652.25. VC made a motion to approve the attendance for Peter Chari, Stacey Cowan, Larry Jones, Gary Kern, Jeff Smith, and Jeff Valle to attend the September 12-16, 2022, MSAA school at an estimated cost of \$5,652.25. 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: FY-2023 OA/DOA and STC Cooperative Agreement and Draft FY-2023 STC Internal Control Plan

Motion(s)/Comments: SJ presented the FY-2023 Cooperative Agreement between Office of Administration, Division of Accounting with the accompanying draft FY-2023 State Tax Commission Internal Control Plan. VC made a motion to approve the FY-2023 Cooperative Agreement and the draft FY-2023 State Tax Commission Internal Control Plan. 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: Personnel Item – Appraisal and Assessment Supervisor/Specialist

Motion(s)/Comments: JS presented a recommendation to offer the position of Appraisal and Assessment Supervisor/Specialist to Gary Kern at an annual salary of \$61,489, effective July 18, 2022. VC made a motion to offer the Appraisal and Assessment Supervisor/Specialist position to Gary Kern at an annual salary of \$61,489, effective July 18, 2022. 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: Job Posting Request – Senior Appraisal and Assessment Representative

Motion(s)/Comments: JS presented a request to post the job opportunity for the position of Senior Appraisal and Assessment Representative June 15, 2022, through June 30, 2022. VC made a motion to approve the posting of the Senior Appraisal and Assessment Representative June 15, 2022, through June 30, 2022. 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: 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: MO-ARK Request – October 4, 2022

Motion(s)/Comments: SJ notified the Commission that Steve Smith, Evergy, invited the Commissioners to attend the round table meeting scheduled for Tuesday, October 4, 2022, between 11:00 a.m. – 12:00 p.m. The Commission accepted the invitation and instructed SJ to respond accordingly.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: ASW presented the Legal Section Update regarding the status of various 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: Discussion after the Informal Hearing for Centrally Assessed Railroad and Utility Companies, Centrally Assessed Aircraft Owned by Airlines, and Centrally Assessed Aircraft Owned by Others

Motion(s)/Comments: The Commission discussed the information presented at the June 14, 2022, Informal Hearings with JLS. JLS stated certification for Centrally Assessed Railroad and Utility Companies is scheduled for the June 28, 2022, Meeting of the State Tax Commission.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DW provided an update regarding the review of statutes and the Assessors' Manual and working on his recommendations to the Commission.

Informational Meeting, No Vote Taken:

Exhibit A. – Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10161	Adkins Farm Inc Etal	St. Louis	\$256,000	\$194,240	24.13%	2021-2022
2	21-10033	Branton White	St. Louis	\$33,520	\$31,500	6.03%	2021-2022
3	21-10038	Todd Richard Charow	St. Louis	\$170,450	\$158,630	6.93%	2021-2022
4	21-10039	Edna Williams	St. Louis	\$12,920	\$6,650	48.53%	2021-2022
5	21-10121	Allyse A Lobonc	St. Louis	\$138,260	\$132,810	3.94%	2021-2022
6	21-10131	James M Young	St. Louis	\$198,550	\$154,850	22.01%	2021-2022
7	21-10163	Donald A Podrasky	St. Louis	\$80,310	\$73,030	9.06%	2021-2022
8	21-10222	Candice Lyn Collins	St. Louis	\$17,350	\$14,230	17.98%	2021-2022
9	21-10245	Kristin Marie Pollak	St. Louis	\$152,760	\$142,500	6.72%	2021-2022
10	21-10270	BH Legacy Properties LLC	St. Louis	\$22,270	\$21,280	4.45%	2021-2022
11	21-10272	Spiller John J and Kennedy Maureen A HW	St. Louis	\$49,400	\$40,660	17.69%	2021-2022
12	21-10311	Mustard James and Rachel TE	St. Louis	\$33,570	\$29,850	11.08%	2021-2022
13	21-10355	Shneour Alan	St. Louis	\$23,260	\$21,850	6.06%	2021-2022
14	21-10365	Hitch Holdings LLC	St. Louis	\$17,940	\$17,100	4.68%	2021-2022
15	21-10369	Shields Herman F et al	St. Louis	\$49,270	\$46,840	4.93%	2021-2022
16	21-10416	BHT LLC	St. Louis	\$12,960	\$12,350	4.71%	2021-2022
17	21-10513	BHT LLC	St. Louis	\$11,150	\$10,770	3.41%	2021-2022
18	21-10516	St Louis Rental Properties LLC	St. Louis	\$10,720	\$10,370	3.26%	2021-2022
19	21-10517	Realvest Fund I LLC	St. Louis	\$10,720	\$10,370	3.26%	2021-2022
20	21-10519	Venus Properties LC	St. Louis	\$10,170	\$9,840	3.24%	2021-2022
21	21-10521	St Louis Rental Properties LLC	St. Louis	\$10,890	\$10,530	3.31%	2021-2022
22	21-10553	BHT LLC	St. Louis	\$21,660	\$19,000	12.28%	2021-2022
23	21-10614	Ni Jiangchuan and Qian Wenqian HW	St. Louis	\$25,880	\$25,180	2.70%	2021-2022
24	21-10808	P H Invest V LLC	St. Louis	\$7,850	\$6,650	15.29%	2021-2022
25	21-10825	Alliance Realty Services LLC	St. Louis	\$15,070	\$14,480	3.92%	2021-2022
26	21-10836	Walker Group Llc	St. Louis	\$7,710	\$6,650	13.75%	2021-2022

27	21-10860	Silver Mines Investments LLC	St. Louis	\$11,040	\$9,500	13.95%	2021-2022
28	21-11042	Venus Properties LC	St. Louis	\$13,680	\$12,050	11.92%	2021-2022
29	21-110442	Cary A Bowling	St. Louis	\$48,850	\$45,220	7.43%	2021-2022
30	21-11162	LucasDaniel Enterprises LLC	St. Louis	\$3,360	\$1,730	48.51%	2021-2022
31	21-11175	Scolaro Properties LLC	St. Louis	\$25,940	\$24,280	6.40%	2021-2022
32	21-11244	Koenig Robert	St. Louis	\$14,840	\$14,060	5.26%	2021-2022
33	21-11276	Ventura Holdings LLC	St. Louis	\$7,810	\$7,240	7.30%	2021-2022
34	21-11351	Grantian LLC	St. Louis	\$7,830	\$6,730	14.05%	2021-2022
35	21-11359	Branneky Timothy S et al	St. Louis	\$82,860	\$81,240	1.96%	2021-2022
36	21-11364	Wolf Richard M	St. Louis	\$28,080	\$26,410	5.95%	2021-2022
37	21-11388	466 Bluff LLC	St. Louis	\$8,550	\$7,980	6.67%	2021-2022
38	21-11401	9940 Dawn Court Trust	St. Louis	\$9,310	\$6,080	34.69%	2021-2022
39	21-11403	Gilbert Janice L et al	St. Louis	\$25,800	\$22,800	11.63%	2021-2022
40	21-11424	Amoso Freedom LLC	St. Louis	\$10,150	\$9,500	6.40%	2021-2022
41	21-11462	Marbus Realty LLC et al	St. Louis	\$6,630	\$5,130	22.62%	2021-2022
42	21-11542	Redmonds Properties LLC	St. Louis	\$8,170	\$7,790	4.65%	2021-2022
43	21-11555	Keelen Property LLC	St. Louis	\$8,700	\$7,620	12.41%	2021-2022
44	21-11560	Williams Phillip and Jennifer TE	St. Louis	\$10,910	\$10,130	7.15%	2021-2022
45	21-11578	Bell Company LLC	St. Louis	\$11,610	\$10,510	9.47%	2021-2022
46	21-11631	Dac Associates Enterprises Llc	St. Louis	\$10,030	\$8,820	12.06%	2021-2022
47	21-11632	Cole Dmitri	St. Louis	\$10,130	\$9,080	10.37%	2021-2022
48	21-11636	Bht Llc	St. Louis	\$12,030	\$11,340	5.74%	2021-2022
49	21-11718	Jz Rentals Llc	St. Louis	\$15,730	\$15,110	3.94%	2021-2022
50	21-11747	Gilbert A Effinger	St. Louis	\$33,900	\$33,120	2.30%	2021-2022
51	21-11760	Keelen Property LLC	St. Louis	\$8,720	\$7,390	15.25%	2021-2022
52	21-11761	Balanced Property Management LLC	St. Louis	\$14,040	\$11,550	17.74%	2021-2022
53	21-11764	GE and WG Properties LLC	St. Louis	\$10,180	\$7,790	23.48%	2021-2022
54	21-11926	PCH Halpin LLC	St. Louis	\$11,420	\$10,360	9.28%	2021-2022

55	21-11934	Bht Llc	St. Louis	\$9,390	\$8,420	10.33%	2021-2022
56	21-11981	Mars Properties LC	St. Louis	\$14,520	\$13,720	5.51%	2021-2022
57	21-12000	Hescock Philip and Vanessa Elaine	St. Louis	\$25,040	\$22,250	11.14%	2021-2022
58	21-12018	Kent J Buchheit	St. Louis	\$5,700	\$4,580	19.65%	2021-2022
59	21-12086	Lamken Donald L Trustee Etal	St. Louis	\$19,270	\$18,730	2.80%	2021-2022
60	21-12091	T Holdings LLC	St. Louis	\$20,520	\$19,080	7.02%	2021-2022
61	21-12141	Redmonds Properties Llc	St. Louis	\$27,550	\$18,050	34.48%	2021-2022
62	21-12143	Ailian Liu	St. Louis	\$27,460	\$25,460	7.28%	2021-2022
63	21-12179	ZENITH REAL ESTATE HOLDINGS LLC	St. Louis	\$5,910	\$2,190	62.94%	2021-2022
64	21-12326	PARAMOUNT REALTY GROUP LLC	St. Louis	\$15,350	\$14,670	4.43%	2021-2022
65	21-12619	Fizsel Mimi Trustee	St. Louis	\$113,510	\$105,770	6.82%	2021-2022
66	21-12962	Kaplan Gary M and Jody HW	St. Louis	\$433,470	\$421,310	2.81%	2021-2022
67	21-12979	Schwartz Oscaar A Revocable Living Trust	St. Louis	\$100,340	\$93,480	6.84%	2021-2022
68	21-12985	Lu Esther and Xinrong Lu TE	St. Louis	\$327,750	\$310,190	5.36%	2021-2022
69	21-13126	McBride Laura J	St. Louis	\$318,250	\$304,000	4.48%	2021-2022
70	21-13160	Firestone Frederick R and Marilyn S HW	St. Louis	\$149,870	\$129,470	13.61%	2021-2022
71	21-13161	Ross Lusa and Eby Charles S HH Trustees	St. Louis	\$156,750	\$140,490	10.37%	2021-2022
72	21-13164	Miller Bill Rev Trust	St. Louis	\$419,880	\$399,780	4.79%	2021-2022
73	21-13203	Seldin Ruth B Trustee	St. Louis	\$187,280	\$166,250	11.23%	2021-2022
74	21-13211	Frank Donald and Laura HW	St. Louis	\$160,550	\$151,810	5.44%	2021-2022
75	21-13222	Case Ann L TR	St. Louis	\$203,970	\$190,460	6.62%	2021-2022
76	21-13257	Griesedieck Henry C III and Susan L HW	St. Louis	\$330,790	\$285,970	13.55%	2021-2022

77	21-13263	Bland Howard R and Jeanne F HW Tr	St. Louis	\$103,800	\$88,450	14.79%	2021-2022
78	21-13279	Imbs Robert Christopher Revocable Trust	St. Louis	\$309,660	\$302,960	2.16%	2021-2022
79	21-13291	McKinley Family Trust	St. Louis	\$129,330	\$124,470	3.76%	2021-2022
80	21-13304	Sher Barrie R Trustee	St. Louis	\$257,980	\$245,100	4.99%	2021-2022
81	21-13313	Bernstein Jeffrey T and Sara E HW	St. Louis	\$301,150	\$294,200	2.31%	2021-2022
82	21-13336	Berwald Revovable Trust	St. Louis	\$255,780	\$242,080	5.36%	2021-2022
83	21-13444	Hager Warren J and Ellen S HW	St. Louis	\$175,770	\$161,500	8.12%	2021-2022
84	21-13450	Denos Ellis G Trustee	St. Louis	\$208,680	\$191,100	8.42%	2021-2022
85	21-13485	Zhang L Peter and Jieun HW	St. Louis	\$380,000	\$364,720	4.02%	2021-2022
86	21-13529	Ryan Thomas Edward and Katherine Anne HW	St. Louis	\$243,790	\$223,880	8.17%	2021-2022
87	21-13531	Allman James J and Andrea M HW	St. Louis	\$146,300	\$142,940	2.30%	2021-2022
88	21-13550	Wolfe John J III Trustee et al	St. Louis	\$107,350	\$92,970	13.40%	2021-2022
89	21-13586	Mattingly Gregory W	St. Louis	\$356,040	\$332,500	6.61%	2021-2022
90	21-13606	Edwards James L and Kelly C TE	St. Louis	\$214,700	\$204,860	4.58%	2021-2022
91	21-13626	Buz Properties LLC	St. Louis	\$141,150	\$120,690	14.50%	2021-2022
92	21-13661	DeFabio Ronald P and Nancy M	St. Louis	\$149,320	\$142,500	4.57%	2021-2022
93	21-13707	Angelos George et al JT	St. Louis	\$151,410	\$149,830	1.04%	2021-2022
94	21-13723	Midgley Dorothy D and William A Jr Trust	St. Louis	\$94,870	\$88,350	6.87%	2021-2022
95	21-13786	Katsev Michael T and Tracey E HW Trustees	St. Louis	\$146,400	\$141,820	3.13%	2021-2022
96	21-13787	Rosenbaum David M and Barbara HW	St. Louis	\$151,450	\$147,400	2.67%	2021-2022

97	21-13796	Cohen Albert M and Pamela D HW	St. Louis	\$133,780	\$127,300	4.84%	2021-2022
98	21-13885	Helmering Paul Frederick and Deirdre Layne	St. Louis	\$232,580	\$219,530	5.61%	2021-2022
99	21-13888	Busch Steven A Article One Trust FBO	St. Louis	\$513,110	\$475,000	7.43%	2021-2022
100	21-13889	Naseer Kristina	St. Louis	\$191,770	\$186,770	2.61%	2021-2022
101	21-13891	Ratterman Mark B and Reannekaley HW	St. Louis	\$313,500	\$310,140	1.07%	2021-2022
102	21-13903	Bowgren Michael C and Kelly A TE	St. Louis	\$216,900	\$209,190	3.55%	2021-2022
103	21-13913	Maritz James A III and Donna Michele HW	St. Louis	\$364,690	\$351,880	3.51%	2021-2022
104	21-13938	Maritz Cynthia A Trust	St. Louis	\$269,930	\$142,900	47.06%	2021-2022
105	21-13968	Grand Judith Reich Living Trust	St. Louis	\$162,910	\$153,900	5.53%	2021-2022
106	21-13975	Weber Steven A and Jean A HW et al	St. Louis	\$321,200	\$298,210	7.16%	2021-2022
107	21-13977	Williams Sharon M and Jonathan GHW TRS	St. Louis	\$417,450	\$386,610	7.39%	2021-2022
108	21-13982	Saheta and Thaker Joint Living Trust	St. Louis	\$483,360	\$451,630	6.56%	2021-2022
109	21-14016	Tangaro Thomas L and Lori A HW	St. Louis	\$242,080	\$235,620	2.67%	2021-2022
110	21-14039	Molellenhoff Constance Revocable Trust	St. Louis	\$294,270	\$279,300	5.09%	2021-2022
111	21-14041	Renz Clare A Revocable Trust	St. Louis	\$350,700	\$336,300	4.11%	2021-2022
112	21-14058	Fry Virginia B Trustee	St. Louis	\$80,750	\$78,000	3.41%	2021-2022
113	21-14062	Guo Chin Tang	St. Louis	\$206,280	\$200,030	3.03%	2021-2022
114	21-14066	Botonis Nick B and Jamie M HW	St. Louis	\$997,500	\$741,000	25.71%	2020
115	21-14066	Botonis Nick B and Jamie M HW	St. Louis	\$1,050,420	\$769,500	26.74%	2021-2022

116	21-14096	Hassan Tariq and Anjum HW	St. Louis	\$145,050	\$140,070	3.43%	2021-2022
117	21-14144	Cleveland Jason R and Jeanne H HW	St. Louis	\$199,860	\$193,820	3.02%	2021-2022
118	21-14225	Busch August A IV	St. Louis	\$615,330	\$581,420	5.51%	2021-2022
119	21-14245	Porter David R	St. Louis	\$2,598,920	\$1,860,560	28.41%	2021-2022
120	21-14248	O'Hara John and Linda HW	St. Louis	\$1,176,500	\$1,158,240	1.55%	2021-2022
121	21-14249	Mills O Bruce TR	St. Louis	\$877,840	\$746,070	15.01%	2021-2022
122	21-14323	Clark Colleen M Trustee	St. Louis	\$428,260	\$405,190	5.39%	2021-2022
123	21-14348	Suen Hon Chi and Chu Tak Yuk TE	St. Louis	\$175,940	\$166,250	5.51%	2021-2022
124	21-14506	Borucke Ruth Anne Trustee	St. Louis	\$428,870	\$421,800	1.65%	2021-2022
125	21-14552	Kawthar Abdulhadi Living Trust	St. Louis	\$140,140	\$133,000	5.09%	2021-2022
126	21-14637	Wand James A and Judith A HW	St. Louis	Residential \$175,450 Agricultural \$4920	Residential \$167,660 Agricultural \$4920	Residential 4.44% Agricultural 0.00%	2021-2022
127	21-14655	Swanson Jack B and Betty Jean HW	St. Louis	\$146,790	\$142,800	2.72%	2021-2022
128	21-14672	O'Leary F Douglas	St. Louis	\$121,790	\$113,600	6.72%	2021-2022
129	21-14674	Lefevre Julie A and Nakatani Warren TE	St. Louis	\$256,420	\$239,400	6.64%	2021-2022
130	21-14728	Williams Keith P Jr Revocable Trust	St. Louis	\$189,980	\$182,400	3.99%	2021-2022
131	21-14731	Caruso James J and Jill M HW	St. Louis	\$131,990	\$127,490	3.41%	2021-2022
132	21-14780	Brotcke Jacklyn K Revocable Living Trust	St. Louis	\$147,630	\$140,900	4.56%	2021-2022
133	21-14850	Kummer Stephen L and Donna L HW	St. Louis	\$42,750	\$20,920	51.06%	2021-2022
134	21-15122	Stieferman Terence T and Tania A HW	St. Louis	\$93,100	\$84,990	8.71%	2021-2022
135	21-15124	Frey Billie L Lifetime Trust	St. Louis	\$103,890	\$99,750	3.98%	2021-2022

136	21-15129	Troin Diahann Carol Trustee	St. Louis	\$183,480	\$169,390	7.68%	2021-2022
137	21-15341	Cole Daniel F and Rhonda L HW	St. Louis	\$118,160	\$113,720	3.76%	2021-2022
138	21-15424	Burchell Thomas B and Tamara L HW	St. Louis	\$167,200	\$156,750	6.25%	2021-2022
139	21-15477	Orlando Janice R Revocable Living Trust	St. Louis	\$195,660	\$184,450	5.73%	2021-2022
140	21-15625	Suzanne M Petru	St. Louis	\$117,440	\$112,100	4.55%	2021-2022
141	21-15797	Sheila Sterling	St. Louis	\$5,680	\$2,980	47.54%	2021-2022
142	21-15799	Gerald Mark Disper	St. Louis	\$102,280	\$93,180	8.90%	2021-2022
143	21-15825	MiTek Industries Inc	St. Louis	\$1,274,730	\$677,880	46.82%	2021
144	21-15862	Thomas Allen Becker	St. Louis	\$47,860	\$45,600	4.72%	2021-2022
145	21-15866	Steven Storgion	St. Louis	\$141,570	\$132,750	6.23%	2021-2022
146	21-15869	Connie L Carpenter	St. Louis	\$18,960	\$17,100	9.81%	2021-2022
147	21-15918	William M Teal	St. Louis	\$50,940	\$41,800	17.94%	2021-2022
148	21-16014	William M Johnson Johnson William M Verona Trustees	St. Louis	\$19,400	\$17,860	7.94%	2021-2022
149	21-16089	Robert W Abbott	St. Louis	\$70,530	\$63,100	10.53%	2021-2022
150	21-18239	James Torack	St. Louis	\$10,340	\$8,930	13.64%	2021-2022
151	21-18247	Robert Schoknecht	St. Louis	\$54,320	\$50,100	7.77%	2021-2022
152	21-18248	Joan Wittner	St. Louis	\$123,670	\$112,420	9.10%	2021-2022
153	21-18284	Tiamiyu Owolabi	St. Louis	\$54,680	\$47,560	13.02%	2021-2022
154	21-18286	Subhadra Gunawardana	St. Louis	\$47,420	\$42,750	9.85%	2021-2022
155	21-18407	Donna F Kassebaum Kassebaum Donna Flynn Trustee	St. Louis	\$135,130	\$126,770	6.19%	2021-2022
156	21-18440	SRC Tropicana Fee Owner LLC	St. Louis	\$1,127,040	\$1,104,000	2.04%	2021-2022
157	21-18445	EZ Storage Crestwood LLC	St. Louis	\$2,240,000	\$1,705,920	23.84%	2021-2022
158	21-18446	EZ Storage Rock Hill LLC	St. Louis	\$2,326,180	\$1,924,160	17.28%	2021-2022

159	21-18450	Michael L Stribling	St. Louis	\$13,850	\$11,880	14.22%	2021-2022
160	21-18453	George A Paletta	St. Louis	\$389,290	\$342,100	12.12%	2021-2022
161	21-18454	Sheree Sodipo	St. Louis	\$113,280	\$103,440	8.69%	2021-2022
162	21-18456	Bert F Brady	St. Louis	\$84,080	\$75,410	10.31%	2021-2022
163	21-18506	Jerome And Jean W And T Emery	St. Louis	\$1,026,000	\$855,000	16.67%	2021-2022
164	21-30081	Axis KC Llc	Jackson	\$1,353,346	\$1,024,000	24.34%	2021-2022
165	21-30082	Axis KC Llc	Jackson	1,051,454	\$896,000	14.78%	2021-2022
166	21-30106	May Department Stores Co	Jackson	\$1,143,521	\$928,000	18.85%	2021-2022
167	21-30180	David Miller	Jackson	\$5,890	\$3,990	32.26%	2021-2022
168	21-30181	David Miller	Jackson	\$3,610	\$1,368	62.11%	2021-2022
169	21-30182	David Miller	Jackson	\$4,370	\$1,824	58.26%	2021-2022
170	21-30207	Roy Mussett	Jackson	\$725	\$500	31.03%	2020
171	21-32089	Cottages at Bluebird Creek LP	Clay	\$570,670	\$287,220	49.67%	2021
172	21-32511	Jardosh Vinod and Madhu	St. Charles	\$36,344	\$34,200	5.90%	2021-2022
173	21-32513	Suzanne Pineda Madrid	St. Charles	\$61,184	\$59,850	2.18%	2021-2022
174	21-32555	Tim Loyet	St. Charles	\$28,151	\$18,050	35.88%	2021-2022
175	21-32559	Patrick A Guy	St. Charles	\$21,611	\$20,235	6.37%	2021-2022
176	21-32561	Kevin Kertz	St. Charles	\$89,044	\$84,550	5.05%	2021-2022
177	21-32610	Hammons John Q Revocable Trust	St. Charles	\$7,149,465	\$5,760,000	19.43%	2021-2022

Exhibit B. – Dismissals

#	Appeal Number	Name	County
1	17-12034	DEPSU REALTY CO A MO CORP (Discrimination claim only)	St. Louis
2	21-10096	Cristen B Barnes	St. Louis
3	21-10202	Gordon Melvin Goldman	St. Louis
4	21-10271	Deguzman Reynaldo and Susan	St. Louis
5	21-10433	Hoog Enterprises Llc	St. Louis
6	21-10451	Nimmons Howard and Carolyn	St. Louis
7	21-10558	Shneour Alan	St. Louis
8	21-10613	Wap Holdings Llc	St. Louis
9	21-11007	Gale Creation Llc	St. Louis
10	21-110164	Gooding Warren Michael and Joan H Revocable Trust	St. Louis
11	21-110183	Mitchell Eliza	St. Louis
12	21-11040	Ventura Holdings Llc	St. Louis
13	21-110402	Rithi Inc	St. Louis
14	21-11054	Scab Properties 1357 Llc	St. Louis
15	21-11066	Access It Properties Llc	St. Louis
16	21-11084	Stl Angel Enterprises Llc	St. Louis
17	21-11086	Bht Llc	St. Louis
18	21-11096	Amoso Properties Llc	St. Louis
19	21-11108	Aas Properties Llc	St. Louis
20	21-11110	Bnc Management Company Llc	St. Louis
21	21-11117	Keelen Property Llc	St. Louis
22	21-11127	Christmas Island Llc	St. Louis
23	21-11135	334 N Floridale Llc	St. Louis
24	21-11139	Jmb Homes Llc	St. Louis
25	21-11155	Hitch Holdings Llc	St. Louis
26	21-11158	Morse Thomas	St. Louis
27	21-11159	Morse Thomas	St. Louis
28	21-11160	Dkm Properties Llc	St. Louis
29	21-11295	Allied Capital Llc	St. Louis
30	21-11298	Porter Gary	St. Louis
31	21-11300	Mitchell Homes Inc	St. Louis
32	21-11302	Morse Thomas	St. Louis
33	21-11303	Allied Capital Llc	St. Louis
34	21-11309	Clouds Ii Llc	St. Louis
35	21-11316	H N D Llc	St. Louis
36	21-11327	Dc Sun Up Properties Llc	St. Louis
37	21-11329	Royal Rehabs Investments Llc	St. Louis
38	21-11334	Nac Properties Llc	St. Louis
39	21-11338	Property Acquisition And Holdings Llc	St. Louis
40	21-11340	Orlan Properties Llc	St. Louis
41	21-11341	Vst Hholdings Llc	St. Louis
42	21-11356	Pinnacle Real Estate Holdings Llc	St. Louis

43	21-11357	Flores Matthew and Jennifer Revocable Living Trust T	St. Louis
44	21-11360	Orlan Properties Llc	St. Louis
45	21-11365	Equity Trust Company Cust Fbo S Jones	St. Louis
46	21-11368	Coa Properties Llc	St. Louis
47	21-11369	Jsc Rentals Llc	St. Louis
48	21-11370	Corn Christie Family Trust	St. Louis
49	21-11371	Property Acquisition Holdings Llc	St. Louis
50	21-11372	Triple M Holdings Llc	St. Louis
51	21-11373	Mitchell Homes Inc	St. Louis
52	21-11374	Amoso Properties Llc	St. Louis
53	21-11375	Mitchell Homes Inc	St. Louis
54	21-11387	Redmonds Properties Llc	St. Louis
55	21-11405	Portela Alfonso and Martha Acosta	St. Louis
56	21-11406	Property Acquisition Holdings Llc	St. Louis
57	21-11407	Property Acquisition Holdings Llc	St. Louis
58	21-11410	Mars Properties L C	St. Louis
59	21-11417	Access It Properties Llc	St. Louis
60	21-11420	Grace Stl Enterprises Llc	St. Louis
61	21-11421	Grace Stl Enterprises Llc	St. Louis
62	21-11427	Bht Llc	St. Louis
63	21-11430	Keelen Property Llc	St. Louis
64	21-11434	Municipal Renewal Trust	St. Louis
65	21-11436	Bht Llc	St. Louis
66	21-11439	Saturn Properties Llc	St. Louis
67	21-11444	Stl Angel Enterprises Llc	St. Louis
68	21-11453	Bht Llc	St. Louis
69	21-11460	Grantian Llc	St. Louis
70	21-11481	Aly Gumballs Llc	St. Louis
71	21-11497	Pch Gold Llc	St. Louis
72	21-11498	Bht Llc	St. Louis
73	21-11501	Morse Thomas	St. Louis
74	21-11502	Bht Llc	St. Louis
75	21-11504	Bht Llc	St. Louis
76	21-11508	Rsj Housing Llc	St. Louis
77	21-11509	Pch Marion Llc	St. Louis
78	21-11513	Blackberry Llc	St. Louis
79	21-11517	Palmer Michael	St. Louis
80	21-11519	Missouri Affordable Housing Llc	St. Louis
81	21-11523	Property Acquisition Holdings Llc	St. Louis
82	21-11524	Palmer Michael	St. Louis
83	21-11544	Missouri Affordable Housing Llc	St. Louis
84	21-11545	Hnd Llc	St. Louis
85	21-11547	Loftus Damian	St. Louis
86	21-11549	Palmer Michael	St. Louis
87	21-11550	Dcas Investments Llc	St. Louis
88	21-11554	Feldt Traci	St. Louis
89	21-11559	Eardley Group Llc	St. Louis

90	21-11566	Palmer Michael	St. Louis
91	21-11569	Maddog Investments Llc	St. Louis
92	21-11579	Missouri Affordable Housing LLC	St. Louis
93	21-11581	BHT LLC	St. Louis
94	21-11582	BHT LLC	St. Louis
95	21-11587	Robbins Cheryl Lynn	St. Louis
96	21-11595	PCH Lang LLC	St. Louis
97	21-11604	PCH Forestwood LLC	St. Louis
98	21-11638	BHT LLC	St. Louis
99	21-11639	BHT LLC	St. Louis
100	21-11648	Palmer Michael	St. Louis
101	21-11650	Mad Dog Investments LLC	St. Louis
102	21-11653	Keelen Property LLC	St. Louis
103	21-11660	Palmer Michael	St. Louis
104	21-11681	Mct Properties LLC	St. Louis
105	21-11687	Gelven Properties LLC	St. Louis
106	21-11690	Dude David and Melissa	St. Louis
107	21-11691	Realvest Fund I LLC	St. Louis
108	21-11698	Robertson Charles Edward	St. Louis
109	21-11700	Rjk Mo Blanket 3 LLC	St. Louis
110	21-11717	Hoog Enterprises LLC	St. Louis
111	21-11722	Wap Properties LLC	St. Louis
112	21-11725	Wap Properties LLC	St. Louis
113	21-11726	Thurston Kathrine C.	St. Louis
114	21-11731	Welcome Properties LLC	St. Louis
115	21-11737	Rjk Mo Blanket 1 LLC	St. Louis
116	21-11740	Branneky Thomas E.	St. Louis
117	21-11742	Rjk Mo Blanket 1 LLC	St. Louis
118	21-11744	JZ Rentals LLC	St. Louis
119	21-11748	Seith Jeffrey P. and Celeste M.	St. Louis
120	21-11749	Downs Lyle L Recovable Living Trust	St. Louis
121	21-11751	Musaji Mohammed I	St. Louis
122	21-11753	Noco Homes LLC	St. Louis
123	21-11754	Access It Properties LLC	St. Louis
124	21-11755	Schwab Properties 1357 LLC	St. Louis
125	21-11756	GE and WG Properties LLC	St. Louis
126	21-11765	Shaw Doreen	St. Louis
127	21-11766	Grantian LLC	St. Louis
128	21-11776	Gu Keqin and Zhu Xinxin	St. Louis
129	21-11778	Kleewein Chris	St. Louis
130	21-11789	Snowhill Associates LLC	St. Louis
131	21-11790	Peterson Eddie Lee Revocable Living Trust The	St. Louis
132	21-11794	Snowhill Associates LLC	St. Louis
133	21-11796	Property Acquisition Holdings LLC	St. Louis
134	21-11797	BHT LLC	St. Louis
135	21-11798	BHT LLC	St. Louis
136	21-11801	VST Holdings LLC	St. Louis

137	21-11811	JMB Homes LLC	St. Louis
138	21-11826	Clouds II LLC	St. Louis
139	21-11834	Christmas Island LLC	St. Louis
140	21-11837	BHT LLC	St. Louis
141	21-11923	Missouri Affordable Housing LLC	St. Louis
142	21-11925	Silver Mines Investments LLC	St. Louis
143	21-11936	Clouds II LLC	St. Louis
144	21-11938	Clouds II LLC	St. Louis
145	21-11939	Clouds II LLC	St. Louis
146	21-11940	Snowhill Associates LLC	St. Louis
147	21-11949	Clouds II LLC	St. Louis
148	21-11957	Clouds II LLC	St. Louis
150	21-11958	Clouds II LLC	St. Louis
151	21-11962	Venus Properties LLC	St. Louis
152	21-11963	Snowhill Associates LLC	St. Louis
153	21-11964	Chapman Ventures LLC	St. Louis
154	21-11967	AC2 LLC	St. Louis
155	21-11973	Clouds II LLC	St. Louis
156	21-11975	Clouds II LLC	St. Louis
157	21-11989	Seebeck Rentals LLC	St. Louis
158	21-12001	Double K Properties Inc	St. Louis
159	21-12004	Schrader Daisy	St. Louis
160	21-12053	Alliance Realty Services LLC	St. Louis
161	21-12069	Rjk Mo Blanket 3 LLC	St. Louis
162	21-12070	Seymour Real Estate LLC	St. Louis
163	21-12115	JD Props LLC	St. Louis
164	21-12133	North County Properties II LLC	St. Louis
165	21-12142	Wap Properties LLC	St. Louis
166	21-12160	Pinnacle Real Estate Holdings LLC	St. Louis
167	21-12164	Infinity Properties LLC et al	St. Louis
168	21-12165	JMB Homes LLC	St. Louis
169	21-12166	Allied Capital LLC	St. Louis
170	21-12171	Allied Capital LLC	St. Louis
171	21-12173	Snowhill Associates LLC	St. Louis
172	21-12174	Northco Properties LLC	St. Louis
173	21-12175	Ira Property LLC	St. Louis
174	21-12178	Grantian LLC	St. Louis
175	21-12181	Pinnacle Real Estate Holdings LLC	St. Louis
176	21-12182	Infinity Properties LLC et al	St. Louis
177	21-12183	AG and CC Investments LLC	St. Louis
178	21-12187	Pinnacle Real Estate Holdings LLC	St. Louis
179	21-12189	Pinnacle Real Estate Holdings LLC	St. Louis
180	21-12314	Greathouse Nicole	St. Louis
181	21-12317	Heavy Duty Properties LLC	St. Louis
182	21-12322	BJDA Homes LLC	St. Louis
183	21-12323	Seymour Real Estate LLC	St. Louis
184	21-12328	Azucena Allan Daniel A and Anibelinda	St. Louis
185	21-12330	North County Properties II LLC	St. Louis

186	21-12344	Rent Plus Properties LLC	St. Louis
187	21-12348	RJK Management LLC	St. Louis
188	21-12349	RJK Management LLC	St. Louis
189	21-12355	Mai Phong Trust	St. Louis
190	21-12357	Darr Property LLC	St. Louis
191	21-12360	Grubbs Brian	St. Louis
192	21-12367	JD Props LLC	St. Louis
193	21-12368	RJK Management LLC	St. Louis
194	21-12372	WAP Holdings LLC	St. Louis
195	21-12383	Double K Properties Inc	St. Louis
196	21-12385	Blayock Andrew and Courtney	St. Louis
197	21-12389	Hitch Holdings LLC	St. Louis
198	21-12397	Seymour Real Estate LLC Series 1	St. Louis
199	21-12398	Hicks William and Jennifer	St. Louis
200	21-12401	Double K Properties Inc	St. Louis
201	21-12403	Henshaw Properties LLC	St. Louis
202	21-12404	Seymour Real Estate LLC Series 8	St. Louis
203	21-12589	Kent and Cathleen Buchheit	St. Louis
204	21-14115	Tilley C and Catherine	St. Louis
205	21-14330	Gallagher Michael and Margaret	St. Louis
206	21-14557	Kaiser Robert and Mary	St. Louis
207	21-15897	K and K Gold Llc	St. Louis
208	21-15898	Kamhar Gold Llc	St. Louis
209	21-16180	Fred W Ahlemeier Co	St. Louis
210	21-16181	Fred W Ahlemeier Co A Corp	St. Louis
211	21-16182	Fred W Ahlemeier Co	St. Louis
212	21-16253	Broadmoor Le Coeur Du Monde Lp	St. Louis
213	21-16254	Broadmoor Le Coeur Du Monde Lp	St. Louis
214	21-16379	Worp Ca Clayton Property Owner Llc	St. Louis
215	21-16390	Unus Llc	St. Louis
216	21-16403	Wk Real Estate Llc	St. Louis
217	21-16558	Ambassador Development Llc	St. Louis
218	21-16559	Ambassador Development Llc	St. Louis
219	21-16560	Ambassador Development Llc	St. Louis
220	21-16561	Ambassador Development Llc	St. Louis
221	21-16637	Bechtle Esther Trustee et al	St. Louis
222	21-18356	Gerald F Krug	St. Louis
223	21-19084	EMMI Llc	St. Louis
224	21-19487	Reid David L and Lucinda A HW	St. Louis
225	21-32008	First Bank of America	Clay
226	21-32009	Platte Valley Bank of Missouri	Clay
227	21-32012	Murfin Inc	Clay
228	21-32016	Bank Midwest	Clay
229	21-32502	Larry G and Mary F Huggins	St. Charles
230	21-32503	James Heim	St. Charles
231	21-32615	Berry Themetta Liv Trust	St. Charles
232	21-32616	Berry Themetta Liv Trust	St. Charles
233	21-32618	Berry Charles E Liv Trust	St. Charles

234	21-32619	CEB Real Estate Enterprises Ltd	St. Charles
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