

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

Approved 09/20/2022  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 08/23/2022

**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
- Debbi McGinnis (DM), Commissioner

**Staff/Others Present:**

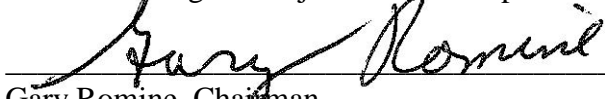
S. Jacobs (SJ), Administrative Secretary  
J. Schmidt (JS), Appraisal and Assessment  
Manager, Local Assistance  
J. Smith (JLS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel  
D. Wood (DW), Legislative/Policy Analyst

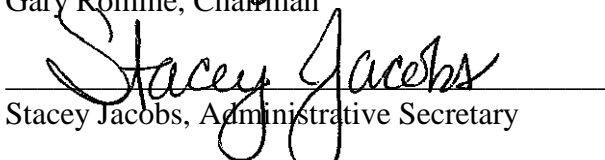
► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- GR called the meeting to order at 1:30 p.m.
- VC 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 DM. The meeting went into closed session at 2:44 p.m. VC made a motion to reopen the meeting at 3:38 p.m. DM seconded the motion. The meeting reopened at 3:38 p.m.
- VC made a motion to adjourn the meeting at 3:38 p.m. The motion was seconded by DM. The meeting was adjourned at 3:38 p.m.

  
\_\_\_\_\_  
Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 08/22/2022

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, AUGUST 23, 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, August 23, 2022

1:30 p.m.

- I. Applications for Review**
  - A. 21-10106 Kuhlman v. St. Louis County
  - B. 21-30050 and 21-30051 Welker Ventures LLC v. Jackson County
  
- II. Stipulations**
  - A. Exhibit A., 1 – 34
  
- III. Dismissals**
  - A. Exhibit B., 1 – 37
  
- IV. Form 11s**
  - A. Exhibit C., 1 – 38
  
- V. Form 11As**
  - A. Exhibit D., 1 – 22
  
- VI. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated August 9, 2022, and  
Closed Meeting Minutes August 9, 2022)
  - C. Section Update
  - D. MOARK Roundtable Questions
  - E. NADA Discussion
  
- VII. Legal**
  - A. Section Update
  - B. Solar Property Valuation Recommendation and Discussion
  
- VIII. Local Assistance**
  - A. Section Update
  - B. STC Response to MSAA CAMA Letter Discussion
  
- IX. Original Assessment**
  - A. Section Update
  
- X. Property Tax/Legislative Items**
  
- XI. Commission Comments**
  
- XII. Closed Session**
  - A. Personnel – Sections 610.021(3) and (13)

**XIII. Open Session**

**XIV. Adjournment<sup>1</sup>**

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to  
Section 610.021, RSMo. 2004

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** Application for Review – 21-10106 Kuhlman v. St. Louis County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 21-10106, Kuhlman v. St. Louis County. VC made a motion to approve the draft of the Application for Review Order for appeal 21-10106, Kuhlman v. St. Louis County. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, Commissioner**

**Yea**

**Yea**

**Yea**

**Nay**

**Nay**

**Nay**

**Abstain**

**Abstain**

**Abstain**

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Application for Review – 21-30050 and 21-30051 Welker Ventures LLC v. Jackson County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeals 21-30050 and 21-30051, Welker Ventures LLC v. Jackson County. VC made a motion to approve the draft of the Application for Review Order for appeals 21-30050 and 21-30051 Welker Ventures LLC v. Jackson County. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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. DM seconded the motion.

**Vote/Action Taken:**

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, 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. DM seconded the motion.

**Vote/Action Taken:**

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, 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. DM seconded the motion.

**Vote/Action Taken:**

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, 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 D. of the agenda. VC made a motion to approve the Form 11As on Exhibit D. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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 August 9, 2022, and Closed Meeting Minutes dated August 9, 2022. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated August 9, 2022 and Closed Meeting Minutes dated August 9, 2022. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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:** Property Tax/Legislative Items

**Motion(s)/Comments:** DW presented the draft legislative proposals 1 – 4 for submission to Office of Administration, Budget and Planning. VC made a motion to approve the legislative proposals 1 – 4. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, 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:** MOARK Roundtable Questions

**Motion(s)/Comments:** SJ presented the MOARK Roundtable questions submitted by the industries. The Commission discussed the list of questions. Commission will review the list and answers at a later Commission Meeting.

**Informational Meeting, No Vote Taken:**

**Topic:** NADA Discussion

**Motion(s)/Comments:** SJ presented the NADA email received from Darrin Gladbach, Chariton County Assessor. The Commission discussed the email and instructed SJ to prepare a new decision item as part of the agency budget.

**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:** Solar Property Valuation Recommendation and Discussion

**Motion(s)/Comments:** ASW presented the Solar Property Valuation Recommendation. The Commission discussed the recommendation and instructed ASW and JS to prepare the document for distribution to county assessors, clerks, and collectors and to post on the agency website by the end of the week.

**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:** STC Response to MSAA CAMA Letter Discussion

**Motion(s)/Comments:** JS presented a draft letter to the Missouri State Assessors' Association (MSAA) in response to their letter requesting the STC to review the CAMA computer minimums. The Commission discussed the request and instructed JS to send the letter.

**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 presented information he researched regarding vehicle assessments. The Commission instructed DW to send the rough draft to the Governor's Office for review and feedback.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10119	Green Park Care Inc Et al	St. Louis	\$1,763,840	\$1,600,000	9.29%	2021-2022
2	21-10224	Frederick Rowland	St. Louis	\$146,830	\$130,720	10.97%	2021-2022
3	21-10225	Stephen J Pieper (Residential)	St. Louis	\$158,590	\$142,500	10.15%	2021-2022
4	21-10225	Stephen J Pieper (Agricultural)	St. Louis	\$7,660	\$7,660	0.00%	2021-2022
5	21-15623	Asbury Automotive St Louis LLC	St. Louis	\$4,490,660	\$4,096,000	8.79%	2021-2022
6	21-15657	James Dalton James Dalton Living Trust	St. Louis	\$152,270	\$133,000	12.66%	2021-2022
7	21-15674	Nutmeg Enterprises LLC	St. Louis	\$452,560	\$304,000	32.83%	2021-2022
8	21-15701	Joseph E Rechter	St. Louis	\$325,600	\$275,200	15.48%	2021-2022
9	21-15864	Marc Patton	St. Louis	\$100,830	\$92,570	8.19%	2021-2022
10	21-16004	Eugene R Tonkovic	St. Louis	\$31,390	\$28,500	9.21%	2021-2022
11	21-16884	Eastgate ML LLC	St. Louis	\$150,230	\$112,440	25.15%	2021-2022
12	21-16885	Eastgate ML LLC	St. Louis	\$134,180	\$112,440	16.20%	2021-2022
13	21-16886	Eastgate ML LLC	St. Louis	\$129,280	\$112,440	13.03%	2021-2022
14	21-16889	Eastgate ML LLC	St. Louis	\$117,720	\$112,440	4.49%	2021-2022
15	21-16897	Lewis Center ML LLC (Residential)	St. Louis	\$1,441,000	\$570,000	60.44%	2021-2022
16	21-16897	Lewis Center ML LLC (Commercial)	St. Louis	\$877,120	\$640,000	27.03%	2021-2022
17	21-16898	Carriage Place Property LP	St. Louis	\$5,657,310	\$5,506,200	2.67%	2021-2022
18	21-18329	CH Retail Fund I St Louis Sappington Square LLC	St. Louis	\$2,160,000	\$1,790,400	17.11%	2021-2022
19	21-110400	Frederick E Willman	St. Louis	\$52,250	\$50,350	3.64%	2021-2022
20	21-110609	Waycliffe Development Corp Etal	St. Louis	\$384,700	\$334,400	13.08%	2021-2022
21	21-110613	Boegerman H M Realty Co Etal	St. Louis	\$440,130	\$399,420	9.25%	2021-2022
22	21-110614	Waycliffe Development Corp Etal	St. Louis	\$329,500	\$270,940	17.77%	2021-2022
23	21-110709	In Crease Ing Propertiesl L C	St. Louis	\$451,300	\$320,000	29.09%	2021-2022
24	21-110727	Najjar Car Care Iv Inc	St. Louis	\$427,390	\$288,000	32.61%	2021-2022
25	21-110875	Korn Investments L p	St. Louis	\$316,700	\$283,200	10.58%	2021-2022
26	21-111140	Ppm Warson Road LLC	St. Louis	\$385,790	\$320,000	17.05%	2021-2022
27	21-111224	Sutton L L C	St. Louis	\$384,450	\$366,400	4.70%	2021-2022
28	21-111272	John Chong	St. Louis	\$93,480	\$76,000	18.70%	2021-2022
29	21-111326	Barton Jeffrey Truitt Living Trust ETAL	St. Louis	\$78,660	\$76,000	3.38%	2021-2022

30	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-620-01-01-01-0-00- 000	Jackson	\$0	\$1,838,400		2022
31	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-610-09-01-00-0-00- 000)	Jackson	\$0	\$731,200		2022
32	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-610-08-01-00-0-00- 000)	Jackson	\$0	\$104,960		2022
33	21-30193 and 21-30194	NP BANNISTER LAND HOLDINGS LLC et al (48-620-01-06-00-0-00- 000)	Jackson	\$0	\$431,285		2022
34	21-44546	PREMIER HOTELS GROUP II LLC	Boone	\$1,362,025	\$1,216,000	10.72%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10064	TBL REAL ESTATE LLC	St. Louis
2	21-10065	TBL REAL ESTATE LLC	St. Louis
3	21-10249	Andrew Steven Lohr	St. Louis
4	21-16007	Delbert Sangster	St. Louis
5	21-16452	DELAWARE MCDONALDS CORPORATION	St. Louis
6	21-16882	PARALLEL PROPERTIES LLC	St. Louis
7	21-16883	EASTGATE ML LLC	St. Louis
8	21-16887	EASTGATE ML LLC	St. Louis
9	21-16888	EASTGATE ML LLC	St. Louis
10	21-16890	EASTGATE ML LLC	St. Louis
11	21-16891	WASHINGTON UNIVERSITY THE CAMPUS BOX 1058	St. Louis
12	21-17878	STL PROPERTIES LLC	St. Louis
13	21-17884	TTTS Property LLC	St. Louis
14	21-17887	LEFTON AMY F	St. Louis
15	21-17888	LEFTON EVAN TRUST THE	St. Louis
16	21-17890	MCLAUGHLIN LIVING TRUST	St. Louis
17	21-17891	Pignotti Blase J Judith HW	St. Louis
18	21-17892	Curotto Joseph G Revocable Trust	St. Louis
19	21-17893	Schmidt Stephen D Susanna R HW	St. Louis
20	21-17899	King Bernard Jude	St. Louis
21	21-17906	NORTHPARK PARTNERS ESI 2 LLC (EXPRESS SCRIPTS INC) et al	St. Louis
22	21-17907	NORTHPARK PARTNERS ESI 2 LLC (EXPRESS SCRIPTS INC) et al	St. Louis
23	21-17908	NORTHPARK PARTNERS ESI 2 LLC (EXPRESS SCRIPTS INC) et al	St. Louis
24	21-18330	MACYS RETAIL HOLDINGS LLC	St. Louis
25	21-32180	ASCENDAS REIT US 1 LLC	Clay
26	21-32181	ASCENDAS REIT US 1 LLC	Clay
27	21-32182	ASCENDAS REIT US 1 LLC	Clay
28	21-32510	CHRISTOPER J DILLARD AND AMY R DILLARD	St. Charles
29	21-32804	Kenneth Michael Wilmas	St. Charles
30	21-33013	New Prime Inc	Greene
31	21-44547	RELAX INVESTMENTS INC	Boone
32	21-79066	Ireit Kansas City Burlington Creek LLC	Platte
33	21-79067	Ireit Kansas City Burlington Creek LLC	Platte

34	21-79068	Ireit Kansas City Burlington Creek LLC	Platte
35	21-79069	Ireit Kansas City Burlington Creek LLC	Platte
36	21-79083	ASCENDAS REIT US 1 LLC	Platte
37	21-79084	ASCENDAS REIT US 1 LLC	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
<b>FORM 11s</b>													
1	Adair	172,476,550	-0.49%	13,174,170	-0.07%	94,566,539	-6.30%	27,221,143	13.43%	71,319,117	22.29%	378,757,519	3.21%
2	Bates	99,330,340	-0.08%	24,179,170	0.05%	33,808,274	5.49%	3,955,393	3.33%	71,539,333	22.85%	232,812,510	9.12%
3	Boone	2,021,166,143	0.26%	26,274,987	-1.26%	675,610,495	0.20%	166,928,699	16.30%	590,367,062	20.47%	3,480,347,386	5.83%
4	Butler	304,295,660	1.31%	19,302,640	0.13%	183,646,397	1.71%	33,148,164	-1.46%	117,264,347	13.16%	657,657,208	3.65%
5	Cape Girardeau	711,263,810	-0.02%	24,523,420	-0.06%	379,862,516	-6.70%	130,960,215	31.01%	306,442,651	23.50%	1,553,052,612	8.24%
6	Cedar	94,569,040	-0.05%	12,382,370	0.39%	28,187,573	-0.17%	11,085,130	-1.72%	54,661,170	14.31%	200,885,283	5.28%
7	Chariton	48,678,790	-0.13%	20,744,440	-0.10%	16,883,442	3.36%	8,762,720	42.95%	50,219,750	20.41%	145,289,142	10.16%
8	Christian	1,040,459,460	0.58%	9,290,740	-0.38%	211,604,080	1.45%	32,191,234	18.91%	298,528,212	21.43%	1,592,073,726	6.82%
9	Clinton	189,420,618	-1.04%	18,734,698	0.20%	24,986,661	0.08%	43,490,120	695.80%	83,884,560	25.14%	360,516,657	18.73%
10	Dunklin	113,177,020	-0.07%	29,197,570	-0.18%	76,431,630	19.92%	16,527,944	4.17%	94,597,752	21.42%	329,931,916	10.35%
11	Greene	3,132,180,890	-0.07%	25,815,220	-1.84%	1,627,944,853	0.88%	319,351,475	12.28%	804,418,207	6.94%	5,909,710,645	3.94%
12	Holt	30,490,150	-0.40%	20,226,630	-0.12%	25,451,639	-2.57%	3,913,521	-11.19%	37,594,697	14.41%	117,676,637	8.37%
13	Iron	53,798,170	-0.23%	3,843,770	4.97%	83,642,610	-0.10%	28,343,635	3.03%	26,421,208	25.81%	196,049,393	4.25%
14	Johnson	372,898,572	0.42%	27,095,550	-0.18%	94,011,299	0.21%	30,133,530	2.57%	142,901,002	9.24%	667,039,953	3.80%
15	Lincoln	631,000,722	1.18%	20,398,556	-0.19%	110,920,524	-1.21%	54,389,734	5.16%	245,241,466	41.92%	1,061,951,002	8.21%
16	McDonald	119,926,750	-0.61%	18,746,650	-0.87%	53,157,200	-0.08%	34,716,889	-29.67%	61,637,666	15.07%	288,185,155	-1.29%
17	Maries	60,142,620	-0.08%	8,616,260	0.11%	17,463,420	0.62%	19,259,560	0.73%	39,321,780	24.02%	144,803,640	7.08%
18	Miller	243,909,730	0.09%	10,422,930	-0.37%	96,226,370	-11.41%	17,349,030	34.36%	107,583,396	13.35%	475,491,456	5.47%
19	Monroe	55,495,130	0.02%	25,305,250	-0.53%	12,130,310	3.41%	1,926,370	-33.99%	33,132,694	3.89%	127,989,754	1.44%
20	Morgan	369,771,010	-0.07%	24,778,840	-0.25%	58,417,390	7.36%	9,515,426	10.34%	115,098,483	25.07%	577,581,149	6.02%
21	Pemiscot	58,480,120	-1.01%	23,339,078	-0.05%	33,465,719	2.12%	9,373,668	1.69%	48,608,216	21.00%	173,266,801	6.03%
22	Perry	190,003,313	0.27%	13,781,964	0.13%	76,469,880	0.96%	30,899,390	12.15%	98,862,117	22.24%	410,016,664	6.96%
23	Phelps	378,004,480	-0.17%	8,704,890	-0.86%	141,534,560	-1.43%	35,330,040	26.31%	132,130,921	24.29%	695,704,891	5.55%
24	Pike	99,866,970	-0.08%	20,886,140	-0.13%	43,097,986	-4.44%	16,738,829	-3.46%	64,704,112	22.26%	245,294,037	5.73%
25	Putnam	50,528,328	-0.02%	16,709,192	0.03%	8,826,900	0.69%	4,486,760	68.44%	24,371,321	11.65%	104,922,501	5.27%
26	Reynolds	28,163,020	-0.35%	4,541,740	-0.06%	102,892,481	0.17%	16,356,480	-0.95%	19,630,434	2.92%	171,584,155	0.91%
27	St. Clair	58,920,600	-0.34%	15,700,000	0.39%	14,199,825	1.86%	2,594,390	7.00%	33,765,249	8.73%	125,180,064	4.90%
28	St. Francois	467,430,530	0.31%	8,389,220	0.44%	148,249,250	-0.04%	38,472,741	7.28%	182,379,089	19.36%	844,920,830	5.52%
29	Ste. Genevieve	201,493,070	0.01%	12,381,210	-0.02%	541,711,890	0.53%	43,095,490	10.12%	97,315,610	24.83%	895,997,270	4.21%

30	Saline	162,782,220	-0.05%	27,189,940	-0.13%	54,084,420	-0.91%	16,223,784	3.00%	85,159,074	18.13%	345,439,438	4.37%
31	Schuyler	19,443,150	0.89%	7,532,950	-0.11%	63,064,499	0.17%	2,036,570	-26.39%	18,926,693	18.58%	111,003,862	3.46%
32	Shannon	38,293,500	0.54%	7,483,200	0.14%	13,496,210	0.81%	2,499,622	30.81%	35,613,183	23.92%	97,385,715	10.70%
33	Shelby	32,267,271	-0.12%	18,596,542	0.08%	11,077,289	1.04%	6,841,860	4.77%	37,180,967	18.75%	105,963,929	7.36%
34	Sullivan	23,467,166	-0.18%	17,464,421	-0.02%	12,954,331	0.34%	16,245,626	5.62%	30,291,028	16.26%	100,422,572	5.72%
35	Texas	142,848,020	-0.80%	16,006,500	-0.26%	38,530,640	-6.16%	6,635,297	-7.73%	71,965,253	12.06%	275,985,710	3.81%
36	Wayne	61,805,260	-1.01%	4,364,090	-1.10%	23,829,710	-2.63%	12,423,088	3.63%	35,583,215	13.79%	138,005,363	3.30%
37	Wright	101,156,460	0.05%	10,751,700	-0.16%	40,361,200	0.69%	5,357,898	-13.31%	56,405,894	23.61%	214,033,152	6.35%
38	St. Louis City	2,472,958,600	-0.91%	3,470	0.00%	1,462,666,600	-5.39%	556,713,859	-6.53%	356,437,445	-22.66%	4,848,779,974	-3.27%



Exhibit D. 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
<b>FORM 11As</b>													
1	Barton	64,889,300	0.17%	18,981,070	-0.07%	65,951,765	-2.83%	12,170,892	16.68%	54,395,049	18.38%	216,388,076	5.11%
2	Bates	99,330,340	-0.08%	24,179,170	0.05%	33,808,274	5.49%	3,955,393	3.33%	71,539,333	22.85%	232,812,510	9.12%
3	Bollinger	78,545,090	-0.44%	9,831,780	-0.06%	20,914,050	-0.65%	3,660,670	9.96%	47,983,205	22.35%	160,934,795	7.48%
4	Carroll	44,309,300	-0.11%	26,176,008	-0.05%	21,425,319	-0.08%	7,645,540	144.21%	40,926,200	16.43%	140,482,367	12.45%
5	Dent	100,175,700	-0.71%	6,490,690	-0.11%	25,943,420	2.92%	5,309,220	13.89%	53,726,260	28.41%	191,645,290	8.58%
6	Gasconade	134,813,300	0.19%	9,242,310	0.04%	40,331,939	6.13%	11,004,390	-3.37%	62,296,589	23.89%	257,688,528	6.78%
7	Gentry	36,409,690	0.83%	16,385,790	0.22%	19,533,540	0.17%	4,439,780	-23.24%	33,061,280	21.91%	109,830,080	6.62%
8	Holt	30,491,770	-0.40%	20,226,200	-0.12%	25,455,099	-2.55%	3,862,861	-12.34%	37,662,157	14.62%	117,698,087	8.39%
9	Jasper	930,730,370	-0.04%	27,942,150	-0.31%	453,690,960	-0.89%	181,774,661	4.34%	392,619,472	28.65%	1,986,757,613	6.83%
10	Jefferson	2,383,254,200	0.96%	9,346,300	0.62%	582,594,850	0.34%	147,748,405	7.64%	739,530,591	10.49%	3,862,474,346	3.85%
11	Laclede	215,719,850	1.10%	12,985,820	-0.08%	111,760,170	2.42%	41,047,433	7.24%	120,038,690	25.12%	501,551,963	7.96%
12	Maries	60,165,850	-0.08%	8,637,960	0.22%	17,463,420	0.62%	19,259,560	0.73%	39,589,540	24.86%	145,116,330	7.32%
13	Mercer	19,173,409	0.10%	17,148,026	-0.02%	9,027,660	-9.03%	8,329,684	18.36%	25,276,889	14.21%	78,955,668	8.50%
14	Morgan	369,790,400	-0.07%	24,778,550	-0.26%	58,407,820	7.34%	9,538,743	10.61%	116,326,687	26.40%	578,842,200	6.25%
15	Nodaway	137,669,390	0.06%	36,873,540	-0.03%	95,800,600	-2.18%	24,097,370	2.36%	81,278,310	22.92%	375,719,210	4.62%
16	Pemiscot	58,476,150	-1.01%	23,339,087	-0.05%	33,465,719	2.12%	9,373,408	1.68%	48,927,106	21.79%	173,581,470	6.23%
17	Platte	1,797,522,325	-0.03%	12,186,906	-2.98%	822,650,293	-1.01%	185,577,656	1.53%	406,543,459	8.06%	3,224,480,639	2.47%
18	Polk	212,085,830	0.28%	22,582,220	-0.11%	56,120,108	-0.62%	16,048,940	60.37%	91,019,362	18.22%	397,856,460	7.09%
19	St. Francois	467,691,600	0.33%	8,393,370	0.49%	148,114,600	-0.13%	38,502,431	7.36%	183,421,319	20.04%	846,123,320	5.67%
20	Ste. Genevieve	201,863,550	0.02%	12,381,900	-0.02%	541,624,670	0.53%	43,264,810	10.56%	98,359,970	26.17%	897,494,900	4.38%
21	Scotland	24,260,770	-0.62%	18,517,120	-0.36%	8,034,270	0.67%	2,945,960	15.91%	29,845,946	18.85%	83,604,066	8.82%
22	Shelby	32,283,155	-0.09%	18,597,610	0.09%	11,077,289	1.04%	6,866,280	5.15%	37,220,837	18.88%	106,045,171	7.44%