

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, September 20, 2022

1:30 p.m.

- I. Memos of Understanding**
 - A. Benton County – Residential
 - B. Cass County – Commercial
 - C. Lafayette County – Commercial
 - D. Pike County - Commercial

- II. Applications for Review**
 - A. 21-18389 Gassoff v. St. Louis County

- III. Stipulations**
 - A. Exhibit A., 1 – 156

- IV. Dismissals**
 - A. Exhibit B., 1 – 178

- V. Form 11s**
 - A. Exhibit C., 1 – 5

- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated August 23, 2022, September 2, 2022, September 14, 2022, and Closed Meeting Minutes dated August 23, 2022)
 - C. Section Update
 - D. Managing a Workforce Training Request
 - E. MOARK Roundtable Questions

- VII. Legal**
 - A. Section Update

- VIII. Local Assistance**
 - A. Section Update
 - B. Letters of Concern – Barton Residential, Dade Residential, and Mercer Residential
 - C. Cole Maintenance Plan - Discussion

- IX. Original Assessment**
 - A. Section Update
 - B. 2022 Amended Certification of Centrally Assessed Private Car Companies Dated 9-20-2022
 - C. 2022 Certification Private Car Report DOR Dated 9-20-2022

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

- X. Property Tax/Legislative Items**
- XI. Commission Comments**
 - A. Letter from MSAA – Vehicle Valuations
- XII. Closed Session**
 - A. Personnel – Sections 610.021(3) and (13)
- XIII. Open Session**
- XIV. Adjournment**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-32021	BRIARCLIFF VILLAGE LLC	Clay	\$3,092,320	\$2,899,200	6.25%	2019-2020
2	19-32022	BRIARCLIFF VILLAGE LLC	Clay	\$900,896	\$821,440	8.82%	2019-2020
3	19-32023	BRIARCLIFF VILLAGE LLC	Clay	\$781,408	\$724,800	7.24%	2019-2020
4	19-32024	BRIARCLIFF VILLAGE LLC	Clay	\$161,440	\$144,960	10.21%	2019-2020
5	19-32025	BRIARCLIFF VILLAGE LLC	Clay	\$267,040	\$241,600	9.53%	2019-2020
6	21-32174	RW DEVELOPMENT LLC	Clay	\$745,980	\$640,000	14.21%	2021-2022
7	21-10138	Z and L Revocable Living Trust	St. Louis	\$245,860	\$180,500	26.58%	2021-2022
8	21-10139	9042 Wastonia Trust	St. Louis	\$47,880	\$45,600	4.76%	2021-2022
9	21-10154	Lloyd Stockhausen	St. Louis	\$29,980	\$16,660	44.43%	2021-2022
10	21-10167	Joe M Garavaglia	St. Louis	\$1,240	\$1,190	4.03%	2021
11	21-10248	Andrew Steven Lohr	St. Louis	\$225,720	\$203,300	9.93%	2021-2022
12	21-10299	Reed Thomas S	St. Louis	\$13,380	\$12,770	4.56%	2021-2022
13	21-10410	Donley Properties Llc	St. Louis	\$14,040	\$11,970	14.74%	2021-2022
14	21-10515	Access It Properties Llc	St. Louis	\$11,510	\$11,290	1.91%	2021-2022
15	21-10518	Westre Invesments Llc	St. Louis	\$11,720	\$11,100	5.29%	2021-2022
16	21-11104	Vst Holdings Llc	St. Louis	\$10,390	\$8,700	16.27%	2021-2022
17	21-11190	Bht Llc	St. Louis	\$12,390	\$11,910	3.87%	2021-2022
18	21-11412	Bht Llc	St. Louis	\$23,480	\$21,850	6.94%	2021-2022
19	21-11461	Marbus Realty Llc Etal	St. Louis	\$6,540	\$5,130	21.56%	2021-2022
20	21-11520	Pch Maurice Llc	St. Louis	\$7,980	\$6,800	14.79%	2021-2022
21	21-11642	Brown Allen Ray Susan Brown	St. Louis	\$8,470	\$6,250	26.21%	2021-2022
22	21-11838	Morse Thomas D	St. Louis	\$6,760	\$6,540	3.25%	2021-2022
23	21-11874	Vst Holdings Llc	St. Louis	\$8,130	\$3,800	53.26%	2021-2022
24	21-11878	KEELEN PROPERTY LLC	St. Louis	\$6,310	\$5,700	9.67%	2021-2022
25	21-11971	Snowhill Associates Llc	St. Louis	\$6,940	\$6,370	8.21%	2021-2022
26	21-11976	214 Emerling Llc	St. Louis	\$11,120	\$10,070	9.44%	2021-2022
27	21-12250	Keelen Property Llc	St. Louis	\$10,370	\$10,010	3.47%	2021-2022
28	21-12265	DKM Properties Llc	St. Louis	\$7,680	\$7,510	2.21%	2021-2022
29	21-12283	Loftus Damian J	St. Louis	\$8,760	\$8,230	6.05%	2021-2022
30	21-12289	Yung Tsz Keung	St. Louis	\$21,470	\$21,410	0.28%	2021-2022
31	21-12303	Pinnacle Real Estate Properties No 1 Llc	St. Louis	\$7,540	\$7,110	5.70%	2021-2022
32	21-12304	Pinnacle Real Estate Holdings Llc	St. Louis	\$6,940	\$6,690	3.60%	2021-2022
33	21-12306	Infinity Properties LLC ETAL	St. Louis	\$5,400	\$5,280	2.22%	2021-2022
34	21-12308	Keelen Property Llc	St. Louis	\$7,510	\$7,180	4.39%	2021-2022
35	21-12312	Seymour Real Estate Llc	St. Louis	\$12,830	\$12,620	1.64%	2021-2022
36	21-12464	Maleas Investments LLC	St. Louis	\$8,130	\$6,560	19.31%	2021-2022

37	21-12496	Rosvall Nels E Jr	St. Louis	\$13,890	\$13,110	5.62%	2021-2022
38	21-12500	Maddog Investments Llc	St. Louis	\$7,900	\$6,900	12.66%	2021-2022
39	21-12510	Bht Llc	St. Louis	\$12,100	\$9,500	21.49%	2021-2022
40	21-12604	Becker Jaqueline S Trustee	St. Louis	\$73,780	\$70,280	4.74%	2021-2022
41	21-12614	LU YANAN AND CAO MINYU HW	St. Louis	\$62,700	\$59,850	4.55%	2021-2022
42	21-12616	FREEDMAN RICHARD AND MOSS RONDA HW	St. Louis	\$77,480	\$72,680	6.20%	2021-2022
43	21-12749	Rej Properties Llc	St. Louis	\$16,090	\$12,640	21.44%	2021-2022
45	21-12843	ZUSSBLATT NIELS J MARGARET F HW	St. Louis	\$64,600	\$58,670	9.18%	2021-2022
44	21-12950	Voorhees Matthew	St. Louis	\$61,290	\$53,600	12.55%	2021-2022
46	21-12951	Brook Alan Marcie Brook	St. Louis	\$161,500	\$156,750	2.94%	2021-2022
47	21-12986	Gunapooti Family Irrevocable Trust 2010	St. Louis	\$266,000	\$258,400	2.86%	2021-2022
48	21-12993	Zhu Andy Anning Gu Jean Yujin	St. Louis	\$145,770	\$140,600	3.55%	2021-2022
49	21-13017	Abrams Shepherd	St. Louis	\$54,150	\$52,250	3.51%	2021-2022
50	21-13020	Koritz Revocable Trust	St. Louis	\$69,080	\$65,870	4.65%	2021-2022
51	21-13022	ZUNIGA ROBERT R AND DOROTHY J JOINT	St. Louis	\$92,060	\$90,630	1.55%	2021-2022
52	21-13033	SANO BETTY J	St. Louis	\$70,240	\$68,230	2.86%	2021-2022
53	21-13185	Pratt Gregory A Elizabeth Pratt	St. Louis	\$146,530	\$143,560	2.03%	2021-2022
54	21-13397	SIPES CHARLES P AND MELINDA L TE	St. Louis	\$53,770	\$50,350	6.36%	2021-2022
55	21-13398	INTRAVIA JOHN A AND JENNIFER A TE	St. Louis	\$54,910	\$51,300	6.57%	2021-2022
56	21-13414	KANUNGO SRIRAJ ETAL JT	St. Louis	\$157,450	\$152,910	2.88%	2021-2022
57	21-13423	PACE DENNIS ANTHONY REVOCABLE LIVING	St. Louis	\$147,760	\$139,650	5.49%	2021-2022
58	21-13424	GOLDENBERG DOUGLAS N AND ELIZABETH K HW	St. Louis	\$95,000	\$91,680	3.49%	2021-2022
59	21-13428	GAST DAVID S KAREN M HW	St. Louis	\$121,810	\$118,390	2.81%	2021-2022
60	21-13442	MCCORMICK JOAN K ETAL	St. Louis	\$198,590	\$192,070	3.28%	2021-2022
61	21-13735	Byrne James M Trustee	St. Louis	\$96,920	\$91,770	5.31%	2021-2022
62	21-13749	Raymond Mary Ellen	St. Louis	\$62,090	\$59,570	4.06%	2021-2022
63	21-13758	Garlich Greg A	St. Louis	\$115,770	\$109,650	5.29%	2021-2022
64	21-13760	Tharenos Anthony M Joyce Tharenos	St. Louis	\$135,720	\$130,150	4.10%	2021-2022
65	21-13771	Kelly Myles P Elaine Kelly	St. Louis	\$229,860	\$223,250	2.88%	2021-2022
66	21-13781	Forkin Patrick J Yolanda Forkin	St. Louis	\$133,670	\$131,440	1.67%	2021-2022
67	21-13785	Osterhoff Michael R	St. Louis	\$165,300	\$159,600	3.45%	2021-2022
68	21-13801	BROWN JONATHAN	St. Louis	\$23,770	\$22,800	4.08%	2021-2022
69	21-13804	K AND G RENTAL PROPERTIES LLC	St. Louis	\$36,650	\$35,150	4.09%	2021-2022
70	21-13808	RISCH BERTRAM N TRUSTEE	St. Louis	\$115,120	\$113,220	1.65%	2021-2022

71	21-13936	Schankman Steven F Living Trust	St. Louis	\$549,060	\$448,700	18.28%	2021-2022
72	21-14000	CLERMONT RALPH AND CHRISTINE T TE	St. Louis	\$177,400	\$173,660	2.11%	2021-2022
73	21-14002	HAWATMEH IBRAHIM REVOCABLE LIVING TRUST	St. Louis	\$171,610	\$167,160	2.59%	2021-2022
74	21-14020	WINSTON HERITAGE PARTNERS LIMITED PARTNE	St. Louis	\$91,200	\$90,460	0.81%	2021-2022
75	21-14480	Torney Michael J Erin Torney	St. Louis	\$75,920	\$73,950	2.59%	2021-2022
76	21-14493	Davis Francine M	St. Louis	\$56,540	\$54,150	4.23%	2021-2022
77	21-14511	Wider Carlotta C Trustee	St. Louis	\$99,810	\$95,950	3.87%	2021-2022
78	21-14517	Jes Llc	St. Louis	\$72,200	\$69,350	3.95%	2021-2022
79	21-14534	Oneill Laurence Mary Oneill	St. Louis	\$126,750	\$125,400	1.07%	2021-2022
80	21-14546	Zensen David M Judie Zensen	St. Louis	\$96,540	\$94,320	2.30%	2021-2022
81	21-14551	Ratermann Carl J Vicki Ratermann	St. Louis	\$142,040	\$133,000	6.36%	2021-2022
82	21-14601	O'Connor Joseph T Mary OConnor	St. Louis	\$86,490	\$83,450	3.51%	2021-2022
83	21-14602	Santucci John Paul Krista Santucci	St. Louis	\$92,150	\$87,400	5.15%	2021-2022
84	21-14705	Cook Charles W Jr Trustee Etal	St. Louis	\$142,350	\$124,450	12.57%	2021-2022
85	21-14861	Cab Llc	St. Louis	\$25,290	\$17,480	30.88%	2021-2022
86	21-14908	Goeller Donald and Emily Revocable Living Trust	St. Louis	\$112,560	\$109,350	2.85%	2021-2022
87	21-14930	Wastler Joint Revocable Living Trust	St. Louis	\$152,780	\$150,580	1.44%	2021-2022
88	21-14933	Nuelle Properties Llc	St. Louis	\$29,770	\$28,330	4.84%	2021-2022
89	21-14961	Roth Lorna K	St. Louis	\$38,480	\$36,860	4.21%	2021-2022
90	21-14976	JACOBI STEPHEN J LISA M HW TRUSTEES	St. Louis	\$77,330	\$75,940	1.80%	2021-2022
91	21-14981	TAMMINEN DASAKUMAR AND KONURI SIREESHA	St. Louis	\$44,990	\$43,570	3.16%	2021-2022
92	21-14982	RUB ASIM	St. Louis	\$42,280	\$41,520	1.80%	2021-2022
93	21-14985	SCHAEFFER WAYNE G AND EILEEN M HW	St. Louis	\$106,530	\$101,180	5.02%	2021-2022
94	21-14988	SMITH LOYAL D AND MARY ELLEN HW	St. Louis	\$83,600	\$74,100	11.36%	2021-2022
95	21-14990	JONES WILLIAM M CHRISTINA A HW	St. Louis	\$76,000	\$73,340	3.50%	2021-2022
96	21-15058	CAB L L C	St. Louis	\$26,280	\$23,750	9.63%	2021-2022
97	21-15071	MCMILLIAN PATRICIA	St. Louis	\$46,890	\$44,840	4.37%	2021-2022
98	21-15212	CORNELIUS JAMES D ATHENA HW	St. Louis	\$48,770	\$45,410	6.89%	2021-2022
99	21-15228	NIEZING CATRIENUS TRUSTEE	St. Louis	\$88,500	\$86,940	1.76%	2021-2022
100	21-15233	DOSKAL DENNIS J JANE W HW	St. Louis	\$58,900	\$57,680	2.07%	2021-2022
101	21-15354	FERGUSON ROBERT L JR	St. Louis	\$33,630	\$32,760	2.59%	2021-2022

102	21-15357	Stachiw Michael A Nancy Stachiw	St. Louis	\$84,550	\$80,580	4.70%	2021-2022
103	21-15360	Faust Gerard J and Susan K Joint Trust	St. Louis	\$106,020	\$99,750	5.91%	2021-2022
104	21-15361	Schlimme Robert Trustee Etal	St. Louis	\$22,860	\$13,550	40.73%	2021-2022
105	21-15378	Bortscheller Steven Trustee	St. Louis	\$37,960	\$35,300	7.01%	2021-2022
106	21-15379	Bradley Richard P Carol Bradley	St. Louis	\$47,460	\$45,940	3.20%	2021-2022
107	21-15382	Hook Larry	St. Louis	\$29,930	\$27,650	7.62%	2021-2022
108	21-15384	Neubauer Stephan A Trustee	St. Louis	\$42,200	\$36,100	14.45%	2021-2022
109	21-15407	Mcguire Daniel F Trustee	St. Louis	\$66,440	\$65,550	1.34%	2021-2022
110	21-15416	Zarrilli David and Anne HW	St. Louis	\$67,370	\$62,360	7.44%	2021-2022
111	21-15421	Sebelski Peter	St. Louis	\$42,750	\$34,280	19.81%	2021-2022
112	21-15422	Camilleri Jeff and Deborag HW	St. Louis	\$104,230	\$99,750	4.30%	2021-2022
113	21-15428	Hudson Marshall F Trustee	St. Louis	\$127,410	\$119,130	6.50%	2021-2022
114	21-15429	Zanti Anthony J	St. Louis	\$175,750	\$168,340	4.22%	2021-2022
115	21-15434	Hutchens Shane Rudolph and Victoria Lynn	St. Louis	\$88,350	\$85,500	3.23%	2021-2022
116	21-15448	Vashi Kal Vaibhavi Vashi	St. Louis	\$78,830	\$76,000	3.59%	2021-2022
117	21-15510	ROBBINS TERI B REVOCABLE LIVING TRUST	St. Louis	\$52,670	\$49,950	5.16%	2021-2022
118	21-15521	OWENS ROBERT J and JEAN M HW	St. Louis	\$136,780	\$133,570	2.35%	2021-2022
119	21-15530	NELSON DESLEY R DARLENE G HW	St. Louis	\$83,730	\$77,900	6.96%	2021-2022
120	21-15606	Hodits Family Revocable Trust	St. Louis	\$73,150	\$70,490	3.64%	2021-2022
121	21-15610	Fann Edward C Carol Fann	St. Louis	\$59,760	\$55,860	6.53%	2021-2022
122	21-15823	ALEX SHLAFSHTEYN ANEX REAL ESTATE LLC	St. Louis	\$15,490	\$13,980	9.75%	2021-2022
123	21-16021	Gerald Mark Forster Forster Gerald Living Trust	St. Louis	\$70,320	\$62,970	10.45%	2021-2022
124	21-16702	Nagpal Mukesh Meenakshi Nagpal	St. Louis	\$216,680	\$202,920	6.35%	2021-2022
125	21-16965	Patrick D Joyce	St. Louis	\$51,020	\$42,750	16.21%	2021-2022
126	21-17879	Penmac L L C	St. Louis	\$371,200	\$358,660	3.38%	2021-2022
127	21-18223	Gregory St John	St. Louis	\$82,460	\$68,400	17.05%	2021-2022
128	21-18389	Diana Gassoff Gassoff Robert A Diana L Trs	St. Louis	\$234,650	\$209,000	10.93%	2021-2022
129	21-18438	KG Missouri CC Owner LLC	St. Louis	\$6,042,360	\$5,803,470	3.95%	2021-2022
130	21-18778	Bella Rentals Llc	St. Louis	\$7,620	\$5,420	28.87%	2021-2022
131	21-18859	Comfortable Living Solutions Llc	St. Louis	\$7,580	\$4,560	39.84%	2021-2022
132	21-19574	Homepath Properties Llc	St. Louis	\$18,750	\$14,440	22.99%	2021-2022
133	21-19575	MO JAM SOUTH CITY L L C	St. Louis	\$27,090	\$23,830	12.03%	2021-2022
134	21-19583	Second Patch Llc	St. Louis	\$16,890	\$15,870	6.04%	2021-2022
135	21-19585	Chens Property Llc	St. Louis	\$17,140	\$13,300	22.40%	2021-2022

136	21-19587	318 Sh 1S Llc	St. Louis	\$40,720	\$38,950	4.35%	2021-2022
137	21-19588	Rhodes Jason	St. Louis	\$17,560	\$4,370	75.11%	2021-2022
138	21-19589	Mabry Rickey and Laura	St. Louis	\$27,380	\$22,800	16.73%	2021-2022
139	21-19590	Reed Homer	St. Louis	\$47,200	\$35,340	25.13%	2021-2022
140	21-19592	Marden Jeffery	St. Louis	\$40,010	\$35,660	10.87%	2021-2022
141	21-110440	Stanley B Dveris	St. Louis	\$152,000	\$127,300	16.25%	2021-2022
142	21-111084	Pearlstone Mark A and Sandra L Hw Trs	St. Louis	\$160,000	\$148,800	7.00%	2021-2022
143	21-111131	Ppmkeller Plaza LLC	St. Louis	\$138,180	\$132,510	4.10%	2021-2022
144	21-111172	Durphy Daniel C and Jacqueline L Joint Revocable Trust	St. Louis	\$269,470	\$247,140	8.29%	2021-2022
145	21-111176	OLDE TOWNE PLAZA LLC	St. Louis	\$21,760	\$9,600	55.88%	2021-2022
146	21-111243	Abrams Rothmanbrentwoodpartnership Abrams Rothman Bk#194	St. Louis	\$312,990	\$210,690	32.68%	2021-2022
147	21-111244	Building Two LLC	St. Louis	\$271,550	\$220,800	18.69%	2021-2022
148	21-111266	Loehr Investments Inc A Corp	St. Louis	\$215,330	\$92,160	57.20%	2021-2022
149	21-111267	Loehr Investments Inc A Corp	St. Louis	\$270,980	\$234,850	13.33%	2021-2022
150	21-111347	ClubsCentreParntershipMOG enPTNSP	St. Louis	\$1,318,300	\$1,064,510	19.25%	2021-2022
151	21-111367	TownandCountyInvestorsLL CAMOLtdJohnsonGroupDavidSJohnsonJr	St. Louis	\$1,478,590	\$1,184,000	19.92%	2021-2022
152	21-32699	Jeffrey and Susan Henderson	St. Charles	\$43,866	\$43,700	0.38%	2021-2022
153	21-32700	Jeffrey and Susan Henderson	St. Charles	\$34,711	\$33,630	3.11%	2021-2022
154	21-32775	Kevin and Tamara Dorey	St. Charles	\$42,544	\$38,950	8.45%	2021-2022
155	22-32502	Arek Michalski	St. Charles	\$47,258	\$30,400	35.67%	2022
156	21-45504	PB HOSPITALITY LLC	Butler	\$2,400,000	\$768,000	68.00%	2021-2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10120	Commonwealth Capital LLC	St. Louis
2	21-10197	CAPARCO THREE INC	St. Louis
3	21-10198	CAPARCO THREE INC	St. Louis
4	21-11845	Bahamas Llc	St. Louis
5	21-11856	Bahamas Llc	St. Louis
6	21-11876	Clouds Ii Llc	St. Louis
7	21-11879	Access It Properties Llc	St. Louis
8	21-11881	Grantian Llc	St. Louis
9	21-12451	Gale Creation Llc	St. Louis
10	21-12607	Dezern Michael Christian Dezern	St. Louis
11	21-12612	Bowers Brigitte Norman Bowers	St. Louis
12	21-12615	Lu Yigong Xin Duan	St. Louis
13	21-12620	Craska Paul Carole Craska	St. Louis
14	21-12622	Kenwood Dr Property Llc	St. Louis
15	21-12735	Mo Irving Investment 2 St Louis Llc	St. Louis
16	21-12762	Barnes Charles	St. Louis
17	21-12770	King Robert	St. Louis
18	21-12797	Edsen Jerry Mary Edsen	St. Louis
19	21-13023	Levens Robert Judy Levens	St. Louis
20	21-13130	LYNCH ROBERT M CYNTHIA A HW TRS	St. Louis
21	21-13143	Tillman Mary	St. Louis
22	21-13181	YOUNG ISRAEL OF ST LOUISINC	St. Louis
23	21-13194	Bregitzer Living Trust The Etal	St. Louis
24	21-13199	Goodkin Stanley	St. Louis
25	21-13364	Kosuri Narayanara Lalitha Kosuri	St. Louis
26	21-13366	Hogan David Catherine Hogan	St. Louis
27	21-13372	Lillenberg Nancy J Haack Living Trust	St. Louis
28	21-13373	Pierre Living Trust The	St. Louis
29	21-13395	Porter Guy	St. Louis
30	21-13399	Chiu Eric Caroline Shieh	St. Louis
31	21-13405	Gold Norman Patricia Gold	St. Louis
32	21-13416	Jenkins Ross Christine Jenkins	St. Louis
33	21-13429	Germann Jeffery Christine Germann	St. Louis
34	21-13430	Lavender Thomas Shelley Lavender	St. Louis
35	21-13445	Streett Elizabeth B Trustee	St. Louis
36	21-13451	Luo Rensheng	St. Louis
37	21-13452	Miller Michael E Living Trust	St. Louis
38	21-13692	Nilles Gregory Margaret Nilles	St. Louis
39	21-13729	Kirschbaum Jay M Patti J Revocable	St. Louis
40	21-13731	Ocampo Paolo Cristina Ma	St. Louis
41	21-13789	Schaschl Andrew Carla Iaggi	St. Louis
42	21-13790	County Of St Louis Re	St. Louis
43	21-13805	Pelican Partners I Lp	St. Louis
45	21-13907	Myles James H Revocable Trust Etal	St. Louis
44	21-13911	Trovillion Kelly E Living Trust	St. Louis

46	21-13914	Yatkeman Linda S Revocable Living Trust	St. Louis
47	21-14003	Hrubes Joint Revocable Trust	St. Louis
48	21-14005	Tekwani Hiralal	St. Louis
49	21-14012	Mansfield Linda M Trust	St. Louis
50	21-14015	Zhang Xuan Hui Zhu	St. Louis
51	21-14025	Poppell Mary M John S Jr Trustees	St. Louis
52	21-14040	Serota Harvey Revocable Trust The Mei Living Trust CO George C and	St. Louis
53	21-14059	Judy Mei	St. Louis
54	21-14060	Riney Kenneth Ruth Riney	St. Louis
55	21-14076	Kendall James Donna Kendall	St. Louis
56	21-14082	Schaub Daniel J Trustee Of Djs 2012	St. Louis
57	21-14091	Saffa James Dennis Joyce A Qualified Spousal Tru	St. Louis
58	21-14098	15666 Hester Llc	St. Louis
59	21-14178	Roehm James	St. Louis
60	21-14179	Gbc Enterprises Llc	St. Louis
61	21-14962	Aeon Flux Llc	St. Louis
62	21-14974	Higginbotham Thomas	St. Louis
63	21-14986	Breeden Maudell A Revocable Living Trust	St. Louis
64	21-14992	Clement James Diane Clement	St. Louis
65	21-14994	Mocker David G Kimberly A Trustees	St. Louis
66	21-15018	HRK PROPERTIES LLC	St. Louis
67	21-15061	Cab Llc	St. Louis
68	21-15062	Cab Llc	St. Louis
69	21-15064	Richards Charles and Yvonne Family Trust	St. Louis
70	21-15065	Cab Llc	St. Louis
71	21-15066	Cab Llc	St. Louis
72	21-15067	SI Real Estate Llc	St. Louis
73	21-15068	Cab Llc	St. Louis
74	21-15069	Cab Llc	St. Louis
75	21-15070	Cab Llc	St. Louis
76	21-15078	Tillay Robert R Iii Ona J Trs	St. Louis
77	21-15079	Ownen Jeannine Trustee	St. Louis
78	21-15083	Mantia Debra L Tr	St. Louis
79	21-15084	Miller George Terry Miller	St. Louis
80	21-15092	Jost Eric P Rev Trust Etal	St. Louis
81	21-15095	Carney Bishop Antionette Jeffrey Carney	St. Louis
82	21-15096	Menz Robert Virginia Menz	St. Louis
83	21-15097	Feng Yucheng Mao Qingjian	St. Louis
84	21-15101	Engelsman Penny Lu Living Trust The	St. Louis
85	21-15103	Finn Gregory Susan Finn	St. Louis
86	21-15106	Postol Kevin Belinda Postol	St. Louis
87	21-15107	Ruhl Albert	St. Louis
88	21-15110	Gentemann Harry Gloria Gentemann	St. Louis
89	21-15115	Meyer Christopher	St. Louis

90	21-15139	HRK PROPERTIES LLC	St. Louis
91	21-15144	Mahmutovic Corp	St. Louis
92	21-15147	HRK PROPERTIES LLC	St. Louis
93	21-15151	Immken Keith	St. Louis
94	21-15152	Venverloh Thomas	St. Louis
95	21-15153	Simos Vasilios Frederiki Simos	St. Louis
96	21-15155	Stacey Long Llc	St. Louis
97	21-15156	Stacey Long 1 Llc	St. Louis
98	21-15157	Valicoff Rebecca M Living Trust The	St. Louis
99	21-15159	Murphy Carol	St. Louis
100	21-15161	Flesch Frank J Eileen E Qualified	St. Louis
101	21-15162	Bauer Harold J Jr Trustee	St. Louis
102	21-15165	Frost James E and Barbara L Frost Trust	St. Louis
103	21-15211	Donahoe James W Mary A Trs	St. Louis
104	21-15219	Armbruster James Deborah Armbruster	St. Louis
105	21-15223	Gordon Gary L Trustee	St. Louis
106	21-15226	Morgner Family Trust	St. Louis
107	21-15227	Holden James Karen Holden	St. Louis
108	21-15231	Weber Kathleen A Carl R Hh Trustees	St. Louis
109	21-15248	Lemay Residential Llc	St. Louis
110	21-15253	HRP PROPERTIES LLC	St. Louis
111	21-15266	HRP PROPERTIES LLC	St. Louis
112	21-15267	HRP PROPERTIES LLC	St. Louis
113	21-15272	Orphan Vasiliki J Revocable Living Trust	St. Louis
114	21-15277	HRP PROPERTIES L L C	St. Louis
115	21-15478	Keifer Scott Claire Keifer	St. Louis
116	21-15489	Leiendecker Charlotte	St. Louis
117	21-15490	Budd B Jules Lorraine Revocable Living	St. Louis
118	21-15503	Neubauer Stephan A Trustee	St. Louis
119	21-15513	Gregg Joe Patricia Gregg	St. Louis
120	21-15518	Carver Daniel Marie Carver	St. Louis
121	21-15525	Kloster Karl Karen Kloster	St. Louis
122	21-15527	Benz Rickie Beth Benz	St. Louis
123	21-15532	Bishop Joyce M Melvin C Trustees	St. Louis
124	21-15839	Patrick James Wroblewski	St. Louis
125	21-15955	BA DEDE	St. Louis
126	21-15981	Brett Coleman	St. Louis
127	21-15982	Brett Coleman	St. Louis
128	21-15983	Brett Coleman	St. Louis
129	21-15987	Midwest Property Rental and Investments LLC	St. Louis
130	21-15988	Midwest Property Rental and Investments LLC	St. Louis
131	21-15989	Midwest Property Rental and Investments LLC	St. Louis
132	21-15991	Midwest Property Rental and Investments LLC	St. Louis

133	21-15992	Bhisham Sainani	St. Louis
134	21-15993	Bhisham Sainani	St. Louis
135	21-16107	Garden Villas Of North County Inc	St. Louis
136	21-16109	Delmar Gardensnorth Inc	St. Louis
137	21-16124	Lasalle Re Assets Ii Llc	St. Louis
138	21-16125	Lasalle Re Assets Ii Llc	St. Louis
139	21-16315	Parc Provence Real Estate L L C	St. Louis
140	21-16329	Delmar Gardensof Creve Coeurinc	St. Louis
141	21-16364	Gatesworth Llc	St. Louis
142	21-16365	Gatesworth Llc	St. Louis
143	21-16366	Gatesworth Llc	St. Louis
144	21-16367	Mcknight Place Extended Care L L C	St. Louis
145	21-16368	Charles Deutsch and Company	St. Louis
146	21-16369	Mpal Real Estate Llc	St. Louis
147	21-16372	Larus Real Estates I L L C	St. Louis
148	21-16376	Dgch Inc	St. Louis
149	21-16393	Delmar Garden West Inc	St. Louis
150	21-16436	Clayton Greens Nursing Center Inc	St. Louis
151	21-16535	Gvcc Partnership A Missouri General Part	St. Louis
152	21-16626	Lasalle Re Assets Llc	St. Louis
153	21-16655	Delmar Gardens Of Meramec Valley Inc A M	St. Louis
154	21-16663	Clayridge Limited Partnership	St. Louis
155	21-16664	Pyzyk Jon M Etal	St. Louis
156	21-16765	Esther Schweich	St. Louis
157	21-16818	ROBERT AND INGRID OERTLI TRUSTEES	St. Louis
158	21-18237	Plaza De Paul LLC	St. Louis
159	21-18336	Janine B Brodeur	St. Louis
160	21-18872	Wap Holdings Llc	St. Louis
161	21-19065	Eise Kenneth Linda Eise	St. Louis
162	21-19408	79 Waterway Llc	St. Louis
163	21-19576	Second Patch Llc	St. Louis
164	21-110490	Jeffrey Robert McManus	St. Louis
165	21-111021	LORD PROPERTIES LLC	St. Louis
166	21-111022	LORD PROPERTIES LLC	St. Louis
167	21-111050	MARTIN, MARK M AND JULIE L	St. Louis
168	21-111051	MARTIN, MARK M AND JULIE L	St. Louis
169	21-111099	SANSON JAMES G AND KATHRYN H	St. Louis
170	21-111121	TOWN AND COUNTRY HOLDING I LLC	St. Louis
171	21-111160	WEST N B REAL ESTATE INCA CORP	St. Louis
172	21-111232	SANSONE MARY A MISSOURI QUALIFIED PERSONAL RESIDENCE TRUST	St. Louis
173	21-111240	MASON FAMILY TRUST	St. Louis
174	21-111247	SIEVEKING, JEFFREY J AND KIMBERLY S	St. Louis

175	21-111265	NEWBY NANCY SMITH REVOCABLE TRUST	St. Louis
176	21-32162	Wilshire Apartments LLC	Clay
177	21-32163	Wilshire Apartments LLC	Clay
178	22-32507	Gary R Brown	St. Charles

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	Audrain	137,965,920	-0.08%	32,439,480	0.82%	68,988,930	11.80%	30,351,610	40.20%	90,464,729	21.12%	360,210,669	10.99%
2	Cass	1,327,197,030	-0.15%	26,191,870	-3.62%	253,647,414	-7.53%	49,510,513	9.12%	325,476,187	14.31%	1,982,023,014	2.69%
3	Clark	42,532,470	-0.03%	18,751,330	0.00%	14,706,450	-0.52%	2,387,030	24.62%	35,232,840	23.36%	113,610,120	8.22%
4	Clay	3,394,861,890	-0.08%	13,672,780	-1.50%	1,199,767,547	-0.62%	317,618,026	8.76%	825,778,555	22.74%	5,751,698,798	4.72%
5	Warren	412,658,745	0.60%	17,282,144	3.76%	88,463,530	1.99%	36,937,222	32.70%	141,288,914	27.54%	696,630,555	9.28%