

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: 09/20/2022

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

Staff/Others Present:

S. Jacobs (SJ), Administrative Secretary
D. McGinnis (DM), Appraisal and Assessment
Supervisor/Specialist
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 GR. The meeting went into closed session at 2:09 p.m. VC made a motion to reopen the meeting at 2:17 p.m. GR seconded the motion. The meeting reopened at 2:17 p.m.
- VC made a motion to adjourn the meeting at 2:18 p.m. The motion was seconded by GR. The meeting was adjourned at 2:18 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 09/19/2022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, SEPTEMBER 20, 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, 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

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. 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: Memo of Understanding – Benton County, Residential

Motion(s)/Comments: JS presented the Memo of Understanding (MOU) for Benton County based on their 2021-2022 residential sales study of 59.94%. The MOU provided steps to be completed by the Assessor for the 2023 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for Benton County based on their 2021-2022 residential sales study. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman **Victor Callahan, Commissioner**

- | | |
|---|---|
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |

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

Specific directions for the interim period:

Topic: Memo of Understanding – Cass County, Commercial

Motion(s)/Comments: JS presented the Memo of Understanding (MOU) for Cass County based on their 2021-2022 commercial appraisal study of 84.97%. The MOU provided steps to be completed by the Assessor for the 2023 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for Cass County based on their 2021-2022 commercial appraisal study. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman **Victor Callahan, Commissioner**

- | | |
|---|---|
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |

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

Specific directions for the interim period:

Topic: Memo of Understanding – Lafayette County, Commercial

Motion(s)/Comments: JS presented the Memo of Understanding (MOU) for Lafayette County based on their 2021-2022 commercial appraisal study of 79.48%. The MOU provided steps to be completed by the Assessor for the 2023 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for Lafayette County based on their 2021-2022 commercial appraisal study. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

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

Specific directions for the interim period:

Topic: Memo of Understanding – Pike County, Commercial

Motion(s)/Comments: JS presented the Memo of Understanding (MOU) for Pike County based on their 2021-2022 commercial appraisal study of 83.74%. The MOU provided steps to be completed by the Assessor for the 2023 Assessment Roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for Pike County based on their 2021-2022 commercial appraisal study. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

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

Specific directions for the interim period:

Topic: Application for Review – 21-18389 Gassoff v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-18389, Gassoff v. St. Louis County. VC made a motion to approve the draft of the Application for Review Order for appeal 21-18389, Gassoff v. St. Louis County. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> 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. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> 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. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> 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. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

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

Specific directions for the interim period:

Topic: STC Calendar Update

Motion(s)/Comments: SJ presented the STC Calendar update for the coming weeks and further discussed the December 27, 2022, scheduled Commission Meeting. VC made a motion to cancel the December 27, 2022, Commission Meeting and reschedule for January 4, 2023, for the purpose of Form 11/11A certifications.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> 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 23, 2022, September 2, 2022, and September 14, 2022, and Closed Meeting Minutes dated August 23, 2022. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated August 23, 2022, September 2, 2022, and September 14, 2022, and Closed Meeting Minutes dated August 23, 2022. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman **Victor Callahan, Commissioner**

- | | |
|---|---|
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |

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

Specific directions for the interim period:

Topic: Managing a Workforce Training Request

Motion(s)/Comments: SJ presented a request for Melina Scheperle to attend the “Managing a Workforce in 2023” training seminar on October 14, 2022, at the InterContinental Kansas City at the Plaza. This estimated cost is \$270.62 for travel as the seminar is free. VC made a motion to approve the training request for Ms. Scheperle at an estimated cost of \$270.62. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman **Victor Callahan, Commissioner**

- | | |
|---|---|
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |

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

Specific directions for the interim period:

Topic: 2022 Amended Certification of Centrally Assessed Private Car Companies Dated 09-20-2022

Motion(s)/Comments: JLS presented the Amended Certification of Centrally Assessed Private Car Companies Dated 09-20-2022. VC made a motion to approve the Amended Certification of Centrally Assessed Private Car Companies. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

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

Specific directions for the interim period:

Topic: 2022 Certification of Private Car Companies Report to DOR Dated 09-20-2022

Motion(s)/Comments: JLS presented Certification of Centrally Assessed Private Car Companies Dated 09-20-2022 (Private Car Tax Rate and Assessed Value) to the Missouri Department of Revenue. VC made a motion to approve the 2022 Certification of Centrally Assessed Private Car Companies to the Missouri Department of Revenue. GR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> 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 and STC provided answers for review. The Commission discussed the list of questions and answers. SJ will provide a final copy to everyone.

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: Letters of Concern – Barton Residential, Dade Residential, and Mercer Residential

Motion(s)/Comments: JS presented the Letters of Concern for Barton, Dade, and Mercer for their 2021-2022 residential sales studies. Barton County sales study – 85.29%, Dade County sales study – 89.18%, and Mercer County sales study – 88.92%.

Informational Meeting, No Vote Taken:

Topic: Cole Maintenance Plan - Discussion

Motion(s)/Comments: JS discussed the letter received from the Cole County Commission accompanying the county signed Assessment Maintenance Plan. The Commission instructed JS to draft a response to the letter and maintenance plan and present it at the next scheduled Commission Meeting, October 18, 2022.

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 an updated regarding the Veto and Special Session as well as the feedback received from the Governor's Office regarding the proposed N.A.D.A legislation.

Informational Meeting, No Vote Taken:

Topic: Letter from MSAA – Vehicle Valuations

Motion(s)/Comments: GR presented a letter received from the Missouri State Assessors' Association (MSAA) regarding vehicle valuations and their draft proposed legislation. GR also presented draft language regarding the N.A.D.A. statutory requirement in response to the MSAA letter. The Commission discussed the MSAA letter and proposed legislation as well as DW's proposed legislation and instructed ASW to draft a response for Commission review.

Informational Meeting, No Vote Taken:

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%