

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

Approved 11/15/2022
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 11/02/2022

Time: 1:30 p.m.

Place: 421 East Dunklin Street
Webex Conference Call

Recess/Reconvene Notes:

▶ **Members Present:**

- Gary Romine (GR), Chairman
- Victor Callahan (VC), Commissioner
- Debbi McGinnis (DM), Commissioner

Staff/Others Present:

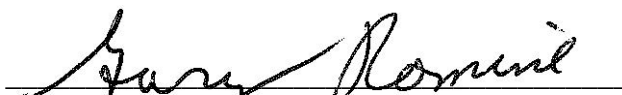
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
J. Smith (JLS), Appraisal and Assessment
Manager, Original Assessment
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel
D. Wood (DW), Legislative/Policy Analyst

▶ **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 2:01 p.m. VC made a motion to reopen the meeting at 2:43 p.m. DM seconded the motion. The meeting reopened at 2:43 p.m.
- ▶ VC made a motion to adjourn the meeting at 2:43 p.m. The motion was seconded by DM. The meeting adjourned at 2:43 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 11/01/2022

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: WEDNESDAY, NOVEMBER 2, 2022

PLACE: OFFICE OF THE STATE TAX COMMISSION
421 East Dunklin Street
Jefferson City, MO 65101
and
WEBEX MEETING/CONFERENCE CALL

WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=m24d16424d48640f1a7b954c314d24ba9>

Meeting number (access code): 2450 517 0838 Meeting password: CPenpjD5r23

Join from a video system or application

Dial 24505170838@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),[24505170838##](tel:+1-650-479-3207) 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

Wednesday, November 2, 2022

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Monroe County – Residential

- II. Applications for Review**
 - A. 21-16910 Mullen v. St. Louis County

- III. Stipulations**
 - A. Exhibit A., 1 – 24

- IV. Dismissals**
 - A. Exhibit B., 1 – 58

- V. Form 11s**
 - A. Exhibit C., 1 – 13

- VI. Form 11s Amended**
 - A. Exhibit D., 1 – 4

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

- VIII. Form 11As Amended**
 - A. Exhibit F., 1 – 4

- IX. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated October 18, 2022, and October 25, 2022, and Closed Meeting Minutes dated October 18, 2022, and October 25, 2022)
 - C. Section Update
 - D. STC Administrative Policy Manual Updates
 - E. 2023 IAAO Memberships

- X. Legal**
 - A. Section Update
 - B. NADA Discussion

- XI. Local Assistance**
 - A. Section Update
 - B. Letters of Concern – Caldwell Residential, Cedar Residential, and Perry Residential

- XII. Original Assessment**
 - A. Section Update

- XIII. Property Tax/Legislative Items**

XIV. Commission Comments

XV. Closed Session

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

XVI. Open Session

XVII. 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: Memorandum of Understanding – Monroe County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Monroe County based on their 2021-2022 residential sales study of 80.92%. 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 Monroe County based on their 2021-2022 residential sales study. DM seconded the motion.

Vote/Action Taken:

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

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

Specific directions for the interim period:

Topic: Applications for Review – 21-16910 Mullen v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-16910, Mullen v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-16910 Mullen v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

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

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<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. 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 11s Amended

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

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

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<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 11As Amended

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

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<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 October 18, 2022, and October 25, 2022, and Closed Meeting Minutes dated October 18, 2022, and October 25, 2022. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated October 18, 2022, and October 25, 2022, and Closed Meeting Minutes from October 18, 2022, and October 25, 2022. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<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 Administrative Policy Manual Updates

Motion(s)/Comments: SJ presented proposed STC Administrative Policy Manual Updates for policies 1.05, 2.22, 2.23, and 3.05. SJ provided the Chief Counsel Amy S. Westermann had reviewed all of the proposed policy revision. VC made a motion to approve the STC Administrative Policy Manual updates for policies 1.05, 2.22, 2.23, and 3.05, effective December 1, 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: 2023 IAAO Memberships

Motion(s)/Comments: SJ presented the Commission with a request to renew IAAO Memberships for the 2023 calendar year for Jeff Smith, Appraisal and Assessment Manager for Original Assessment and Amy S. Westermann, Chief Counsel. The request also recommended that Peter Chari, Appraisal and Assessment Specialist, Stacey Cowan, Appraisal and Assessment Specialist, and Larry Jones, Appraisal and Assessment Manager for Local Assistance obtain a membership for 2023, but not to renew Jeff Schmidt, previous Appraisal and Assessment Manager for Local Assistance who has retired. The cost for this request is a total of \$960.00. JLS provided that memberships for Peter Chari and Stacey Cowan are not required to obtain IAAO Certification; therefore, he requested their memberships be removed from the request. VC made a motion to approve 2023 IAAO memberships for Larry Jones, Jeff Smith, and Amy S. Westermann at a cost of \$640.00. 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: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks. SJ also discussed the 2023 Commission Meeting schedule and the Commission provided the following meetings would be cancelled, February 21, 2023, May 30, 2023, September 5, 2023, and December 26, 2023. The Commission stated if a Manager would have a need arise they could request a meeting.

Informational Meeting, No Vote Taken:

Topic: Administration Section Update

Motion(s)/Comments: SJ presented the Administration Section Update and discussed the section progress and projects.

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: ASW presented the Legal Section Update regarding the status of various projects, goals, and schedules for the Senior Hearing Officers for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: NADA Discussion

Motion(s)/Comments: ASW presented a memo regarding the NADA Guide pursuant to Section 137.115.9, RSMo. The Commission discussed the memo and provided that sufficient guidance has been provided to the county assessors.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

Motion(s)/Comments: LJ presented the Local Assistance Update and discussed the progress for the 2021 cycle.

Informational Meeting, No Vote Taken:

Topic: Letters of Concern – Caldwell Residential, Cedar Residential, and Perry Residential

Motion(s)/Comments: LJ presented the Letters of Concern for Caldwell, Cedar, and Perry counties for their 2021-2022 residential sales studies. Caldwell County sales study – 86.16%, Cedar County sales study – 86.35%, and Perry County sales study – 87.09%.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

Motion(s)/Comments: JLS presented the Original Assessment Section Update and discussed the progress for the 2022 cycle.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DW provided the Governor's Office has approved the legislative proposals and that he has a meeting with Representative Brad Hudson regarding the clean-up bill on November 9, 2022.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: DM provided she would like to send an email to STC team members encouraging participation of the Quarterly Pulse Survey (QPS) for the Commission to review the feedback. The Commissioners agreed they would send an email to STC team members encouraging QPS participation.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10022	Steven J Gamel	St. Louis	\$35,930	\$32,680	9.05%	2021-2022
2	21-15684	Karen Roodman Roodman Karen S Trustee	St. Louis	\$374,210	\$321,610	14.06%	2021-2022
3	21-15687	Scott Brandt	St. Louis	\$84,820	\$73,910	12.86%	2021-2022
4	21-15699	Nicholas Potter	St. Louis	\$257,470	\$226,460	12.04%	2021-2022
5	21-15706	Edward M Potter	St. Louis	\$193,990	\$166,230	14.31%	2021-2022
6	21-15708	Sandra Rosen	St. Louis	\$59,380	\$53,680	9.60%	2021-2022
7	21-16178	HELLENIC INVESTMENT GROUP LLC	St. Louis	\$343,230	\$147,200	57.11%	2021-2022
8	21-16910	Micheal E Mullen	St. Louis	\$68,130	\$56,720	16.75%	2021-2022
9	21-18322	MEADOWBROOK COUNTRY CLUB	St. Louis	\$1,057,710	\$342,040	67.66%	2021-2022
10	21-18323	MEADOWBROOK COUNTRY CLUB	St. Louis	\$1,575,860	\$509,540	67.67%	2021-2022
11	21-18324	MEADOWBROOK COUNTRY CLUB	St. Louis	\$1,626,780	\$525,920	67.67%	2021-2022
12	21-18325	Sunset Country Club A Missouri Corp Art Wagner	St. Louis	\$2,126,210	\$835,810	60.69%	2021-2022
13	21-18326	Sunset Country Club Inc	St. Louis	\$1,331,750	\$523,450	60.69%	2021-2022
14	21-18327	Sunset Country Club Inc	St. Louis	\$70,360	\$27,740	60.57%	2021-2022
15	21-18368	Deutsch Geraldine Trustee Etal	St. Louis	\$381,120	\$320,000	16.04%	2021-2022
16	21-18369	Deutsch Geraldine Trustee Etal	St. Louis	\$113,500	\$96,420	15.05%	2021-2022
17	21-18371	Gerstner Real Estate	St. Louis	\$504,000	\$480,000	4.76%	2021-2022
18	21-18372	Kimberly LC	St. Louis	\$776,220	\$736,000	5.18%	2021-2022
19	21-110452	LIMERICK TBB LLC	St. Louis	\$141,120	\$104,000	26.30%	2021-2022

20	21-111133	Holtzman Douglas S and Sabina Hw	St. Louis	\$1,048,400	\$700,150	33.22%	2021-2022
21	22-20000	MTP-909 Chestnut Propco LLC	St. Louis City	\$2,944,000	\$2,080,000	29.35%	2022
22	22-32501	CLINT AND LAUREN EARNEST	St. Charles	\$91,393	\$87,590	4.16%	2022
23	22-79064	Melaleuca Inc (Agricultural)	Platte	\$11,820	\$11,820	0.00%	2022
24	22-79064	Melaleuca Inc (Commercial)	Platte	\$7,572,210	\$6,656,480	12.09%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10232	KAHELA HOSPITALITY LLC	St. Louis
2	21-15943	Xing Wang	St. Louis
3	21-15944	Erwin P Stupp III	St. Louis
4	21-15946	Scott Vogt	St. Louis
5	21-15947	Weldon Roy	St. Louis
6	21-15950	Angela J Mcmanus	St. Louis
7	21-15951	Jack Lasky	St. Louis
8	21-15953	Ronald Ellersick	St. Louis
9	21-15954	Justin Brooks	St. Louis
10	21-15964	Mary Ann Wehrle	St. Louis
11	21-15965	Elizabeth Rossow	St. Louis
12	21-16251	Westport Investment Groupllc	St. Louis
13	21-16252	Wpp Lc	St. Louis
14	21-16331	WATERFRONT CREVE MO LLC	St. Louis
15	21-16704	ERIC MCCALLISTER	St. Louis
16	21-16706	GREAT ONE LLC	St. Louis
17	21-16710	JARIE PROPERTIES LLC	St. Louis
18	21-16713	JARIE PROPERTIES LLC	St. Louis
19	21-16720	RYCO PROPERTIES LLC	St. Louis
20	21-16721	RYCO PROPERTIES LLC	St. Louis
21	21-16722	RYCO PROPERTIES LLC	St. Louis
22	21-16723	RYCO PROPERTIES LLC	St. Louis
23	21-16724	RYCO PROPERTIES LLC	St. Louis
24	21-16741	RFP PROPERTIES LLC	St. Louis
25	21-16744	ARTHUR J. MCMANUS	St. Louis
26	21-16750	CATHY JEAN ROTHSTEIN	St. Louis
27	21-16761	Frank Charles Revocable Living Trust	St. Louis
28	21-16778	JCR INC	St. Louis
29	21-16785	Rosemary Cooper	St. Louis
30	21-16786	Mahay Family Trust	St. Louis
31	21-16813	JO ANN WACHTER	St. Louis
32	21-16814	JARIE PROPERTIES LLC	St. Louis
33	21-16826	Western Continental Investments LLC	St. Louis
34	21-16834	DANIEL SLAVIN LLC	St. Louis
35	21-16843	Westport Investment Group LLC	St. Louis
36	21-17916	ANKIT PATEL	St. Louis
37	21-17918	BEN ABE L L C	St. Louis
38	21-17919	ALEXANDRA HAMMACK	St. Louis
39	21-17922	HALTENHOF DONALD F PAULA M HW	St. Louis

40	21-17927	ACKERMANN PATRICIA S AND GARY A TE	St. Louis
41	21-17928	SOFFER DONALD G TRUSTEE	St. Louis
42	21-17932	PRUELLAGE JOHN K TRUSTEE	St. Louis
43	21-17934	SOFFER MARY ELISABETH P REVOCABLE TRUST	St. Louis
45	21-17936	HAMMACK MICHAEL AND MARY BETH HW	St. Louis
44	21-17938	NEWELL MARIELLE E REVOCABLE TRUST THE	St. Louis
46	21-17942	BAJWA CURRAN AND LAUREN HW	St. Louis
47	21-17952	RAYMOND J MUNGENAST	St. Louis
48	21-17954	RAINERI PETER AND JUNE HW TRUSTEES	St. Louis
49	21-18365	ARCH ENERGY LCA MO LTD	St. Louis
50	21-18379	RJCA LLC	St. Louis
51	21-18383	WALLIS PETROLEUM LC	St. Louis
52	21-19828	West Port Investment Group Llc	St. Louis
53	21-19829	Wpp Llc	St. Louis
54	21-19830	Wpp Llc	St. Louis
55	21-19832	Wpp Llc	St. Louis
56	21-19833	Wpp Llc	St. Louis
57	21-19834	Wpp Llc	St. Louis
58	21-19835	Wpp Llc	St. Louis

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	Caldwell	63,086,130	0.22%	14,424,090	0.23%	12,166,920	1.29%	3,105,810	-0.38%	37,825,220	22.86%	130,608,170	8.09%
2	Camden	1,190,336,550	0.41%	13,671,250	2.97%	217,302,750	-0.41%	32,662,960	2.91%	375,192,470	15.37%	1,829,165,980	3.92%
3	Cooper	115,907,180	0.99%	15,791,910	0.46%	48,945,931	0.34%	10,406,063	0.33%	67,028,002	25.17%	258,079,086	7.59%
4	DeKalb	56,068,290	-0.06%	13,958,650	-0.17%	93,056,550	0.57%	5,532,950	12.89%	46,137,426	19.52%	214,753,866	8.67%
5	Grundy	47,259,450	-0.04%	13,588,050	0.15%	16,517,360	0.53%	6,393,051	2.31%	33,408,601	20.33%	117,166,512	7.01%
6	Knox	21,371,955	-0.48%	17,616,454	0.14%	8,147,708	-10.71%	6,802,795	96.43%	26,599,045	8.29%	80,537,957	7.45%
7	Lafayette	237,983,663	0.17%	22,766,455	-0.07%	53,974,005	4.97%	9,339,852	-0.41%	123,513,764	15.90%	447,577,739	6.02%
8	Lewis	46,442,210	-0.42%	19,379,570	-0.11%	23,736,060	-12.86%	6,903,760	-4.77%	42,987,290	17.91%	139,448,890	2.72%
9	Moniteau	107,290,820	-1.23%	12,904,320	-0.94%	25,554,340	-8.84%	8,677,754	8.71%	57,725,642	14.13%	212,152,876	3.56%
10	New Madrid	92,759,980	-0.24%	36,203,350	-0.43%	176,028,280	0.94%	39,876,748	7.81%	87,354,918	22.81%	432,223,276	5.54%
11	Ralls	95,097,980	0.31%	15,081,520	-0.46%	45,005,050	-7.01%	42,043,450	-8.85%	54,228,456	23.51%	251,456,456	2.03%
12	Vernon	112,732,290	0.18%	24,522,220	-0.05%	44,313,650	0.70%	18,716,800	6.83%	70,510,996	21.55%	270,795,956	6.45%
13	Washington	113,718,920	-0.82%	7,394,570	-0.21%	20,386,273	-2.62%	10,942,792	17.81%	63,165,125	10.92%	215,607,680	3.91%

Exhibit D. Form 11s Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11s AMENDED													
1	Crawford	187,001,837	-0.07%	8,662,790	-0.25%	62,739,545	2.78%	18,999,845	19.82%	79,867,115	23.71%	357,271,132	7.65%
2	Monroe	56,667,880	0.01%	25,433,910	-0.06%	12,535,480	1.43%	2,065,502	7.22%	42,819,254	26.84%	139,522,026	8.47%
3	Phelps	378,004,480	-0.17%	8,704,890	-0.86%	141,534,250	-1.43%	36,424,450	30.23%	132,130,921	24.29%	696,798,991	5.72%
4	Polk	212,132,540	0.30%	22,582,220	-0.11%	56,120,108	-0.62%	16,048,940	60.37%	91,019,720	18.22%	397,903,528	7.10%

Exhibit E. Form 11As

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11As													
1	Andrew	163,492,040	1.33%	17,489,780	0.28%	20,236,999	-3.46%	7,862,409	13.98%	84,461,778	23.85%	293,543,006	7.85%
2	Audrain	137,970,290	-0.08%	32,439,160	0.82%	68,983,010	11.79%	30,351,610	40.20%	90,464,729	21.12%	360,208,799	10.99%
3	Barry	285,168,541	2.17%	27,354,892	-0.23%	106,417,225	0.09%	35,846,490	-5.43%	136,918,216	19.25%	591,705,364	6.04%
4	Benton	167,061,850	0.94%	16,706,480	0.02%	41,273,820	-0.14%	4,869,646	17.52%	88,955,821	25.09%	318,867,617	7.97%
5	Buchanan	556,828,850	0.33%	15,365,380	0.42%	400,669,940	-2.53%	154,665,200	10.13%	288,787,785	19.09%	1,416,317,155	4.22%
6	Camden	1,191,280,690	0.49%	13,684,450	3.05%	217,364,480	-0.08%	32,780,710	3.28%	377,964,950	16.22%	1,833,075,280	4.14%
7	Carter	42,611,863	0.07%	3,076,020	0.33%	18,574,522	-0.61%	2,737,781	-5.19%	21,929,541	24.62%	88,929,727	6.45%
8	Chariton	48,772,700	0.07%	20,741,960	-0.12%	16,883,442	3.36%	8,789,520	43.38%	50,504,710	21.10%	145,692,332	10.47%
9	Christian	1,040,913,740	0.62%	9,290,120	-0.39%	211,624,040	1.46%	32,262,794	19.17%	306,565,301	24.70%	1,600,655,995	7.40%
10	Clark	42,531,990	-0.10%	18,754,360	0.02%	14,699,420	-0.56%	2,397,690	25.18%	35,279,990	23.53%	113,663,450	8.27%
11	Clay	3,407,711,270	0.00%	13,669,330	-1.53%	1,205,449,097	0.11%	313,045,062	7.19%	874,041,185	29.91%	5,813,915,944	5.86%
12	Dunklin	113,192,180	-0.06%	29,178,070	-0.25%	76,457,880	19.96%	18,358,081	15.70%	94,910,802	21.83%	332,097,013	11.07%
13	Henry	217,665,300	-0.33%	19,467,710	0.29%	76,183,810	-0.22%	13,728,452	-4.68%	99,422,534	25.13%	426,467,806	5.78%
14	Linn	58,216,766	0.39%	15,639,367	-0.19%	19,931,975	-4.48%	10,905,683	-4.77%	53,443,037	21.58%	158,136,828	5.93%
15	Pike	99,812,240	-0.09%	20,875,620	-0.21%	42,773,936	-4.94%	16,812,929	-3.04%	65,164,747	23.13%	245,439,472	5.79%
16	Putnam	50,505,965	-0.06%	16,714,336	0.06%	8,798,506	0.33%	4,490,260	68.57%	24,814,391	13.68%	105,323,458	5.67%
17	Ralls	95,097,980	0.31%	15,081,520	-0.46%	45,005,050	-7.01%	42,043,450	-8.85%	54,228,456	23.51%	251,456,456	2.03%
18	St. Charles	7,189,012,946	0.71%	23,578,144	0.14%	1,746,921,183	-0.69%	412,282,421	-3.21%	1,581,552,416	29.30%	10,953,347,110	4.93%
19	Scott	208,053,560	-0.10%	18,039,610	-0.17%	84,986,900	0.06%	52,638,094	7.31%	156,046,870	22.15%	519,765,034	7.41%
20	Sullivan	23,464,565	-0.19%	17,463,351	-0.03%	12,948,920	0.30%	16,245,626	5.62%	30,564,915	17.32%	100,687,377	6.00%
21	Washington	113,792,660	-0.76%	7,393,480	-0.22%	20,393,733	-2.58%	11,048,962	18.96%	64,595,318	13.43%	217,224,153	4.69%

Exhibit F. Form 11As Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11As AMENDED													
1	Barton	64,890,050	0.02%	18,981,340	-0.07%	65,952,415	-2.83%	12,094,652	15.95%	54,824,409	19.31%	216,742,866	5.28%
2	Jefferson	2,386,178,900	0.97%	9,358,400	0.75%	582,601,650	0.35%	148,046,135	7.85%	751,772,633	12.32%	3,877,957,718	4.26%
3	Mercer	19,173,409	0.10%	17,148,028	-0.02%	9,027,660	-9.03%	8,383,504	19.12%	25,450,888	14.99%	79,183,489	8.81%
4	Polk	212,085,830	0.28%	22,582,220	-0.11%	56,120,108	-0.62%	16,048,940	60.37%	91,019,720	18.22%	397,856,818	7.09%