

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

Approved 01/24/2023
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 01/10/2023

Time: 1:30 p.m.

Place: 421 East Dunklin Street
DOLIR Training Room 1 South
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
A. Westermann (ASW), Chief Counsel
S. Wankum (SW), Miscellaneous Professional
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 legal matters per Section 610.021(1), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:23 p.m. VC made a motion to reopen the meeting at 3:12 p.m. DM seconded the motion. The meeting reopened at 3:12 p.m.
- VC made a motion to adjourn the meeting at 3:12 p.m. The motion was seconded by DM. The meeting adjourned at 3:12 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 01/09/2023

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JANUARY 10, 2023

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=mb54954706abc2c0a5b8bb898a18e6613>

Meeting number (access code): 2465 470 1159 Meeting password: WcN2DhapP23

Join from a video system or application

Dial 24654701159@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)

[+1-650-479-3207,24654701159##](tel:+1-650-479-3207,24654701159##) 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, January 10, 2023

1:30 p.m.

I. Memorandum of Understanding

- A. Carter County – Residential
- B. Cooper County – Residential
- C. Lafayette County – Residential
- D. Madison County – Residential
- E. Morgan County – Residential
- F. Scott County – Commercial
- G. Shelby County – Residential
- H. Warren County – Residential

II. Stipulations

- A. Exhibit A., 1 – 98

III. Dismissals

- A. Exhibit B., 1 – 9

IV. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated January 4, 2023)
- C. Section Update
- D. 2022 Annual Report Recommendations and Discussion
- E. 2022 Cumulative Supplemental to the 2016 Revised Statutes of Missouri Request
- F. Assessor Education Requirement – Michael Dauphin, Non-compliant

V. Legal

- A. Section Update
- B. Request to post Job Opportunity for Legal Assistant position
- C. Request for Senior Hearing Officer training

VI. Local Assistance

- A. Section Update
- B. Letters of Concern – Bates Residential, Cape Girardeau Residential, and Dallas Residential

VII. Original Assessment

- A. Section Update
- B. 2023 Publications and Subscriptions Request

VIII. Property Tax/Legislative Items

IX. Commission Comments

X. Closed Session

- A. Legal Discussion, Section 610.021(1)

XI. Open Session

XII. Adjournment¹

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

¹ All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

Topic: Memorandum of Understanding – Carter County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Carter County based on their 2021-2022 residential sales study of 80.97%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Carter 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

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: Memorandum of Understanding – Cooper County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Cooper County based on their 2021-2022 residential sales study of 70.87%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Cooper 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

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: Memorandum of Understanding – Lafayette County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Lafayette County based on their 2021-2022 residential sales study of 71.45%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Lafayette 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

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: Memorandum of Understanding – Madison County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Madison County based on their 2021-2022 residential sales study of 84.06%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Madison 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

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: Memorandum of Understanding – Morgan County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Morgan County based on their 2021-2022 residential sales study of 72.78%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Morgan 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

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: Memorandum of Understanding – Scott County, Commercial

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Scott County based on their 2021-2022 commercial ratio study of 77.33%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Scott County based on their 2021-2022 commercial ratio study. 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: Memorandum of Understanding – Shelby County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Shelby County based on their 2021-2022 residential sales study of 79.93%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Shelby 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

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: Memorandum of Understanding – Warren County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Warren County based on their 2021-2022 residential sales study of 65.68%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Roll to make progress towards arriving at market value. VC made a motion to approve the MOU for Warren 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

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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated January 4, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated January 4, 2023. 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: 2022 Cumulative Supplemental to the 2016 Revised Statutes of Missouri Request

Motion(s)/Comments: SJ presented a request for one set of the 2022 Cumulative Supplemental to the 2016 Revised Statutes of Missouri at a cost of \$150.00. VC made a motion to approve one set of the 2022 Cumulative Supplemental to the 2016 Revised Statutes of Missouri at a cost of \$150.00. 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: Assessor Education Requirement – Michael Dauphin, Non-Compliant

Motion(s)/Comments: SJ informed the Commission that Michael Dauphin, St. Louis City Assessor, has allowed his certification period to expire, effective December 31, 2022. St. Louis City has received 100% of their assessment reimbursement funding; therefore, there are no withholdings that can be applied for fiscal year 2023. Mr. Dauphin will remain in non-compliant status until he attends 32-hours of education pertaining to ad valorem property taxation. VC made a motion to send the non-compliant form letter to Michael Dauphin, St. Louis City. 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: Request to Post Job Opportunity for Legal Assistant Position

Motion(s)/Comments: ASW presented a draft job opportunity for the position of Legal Assistant due to Office of Administration, Division of Personnel’s reclassification of the previous Lead Administrative Support Assistant/Legal Coordinator position to the position of Legal Assistant. VC made a motion to approve and post the job opportunity for Legal Assistant at a salary of \$39,059, effective January 11, 2023. The position will remain open until filled and will be posted to the STC website, MOCareers, distributed to all STC team members, all county assessors, all county clerks, all county collectors, and the SHRMC distribution list. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Debbi McGinnis, Commissioner

- Yea
- Nay
- Abstain

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

Specific directions for the interim period:

Topic: Request for Senior Hearing Officer Training

Motion(s)/Comments: ASW presented a request for new Senior Hearing Officer (SHO) Gregory Allsberry to attend IAAO Courses 101 and 102, April 10-13, 2023, and May 22-25, 2023, respectively. The cost for IAAO Course 101 is \$400 and for IAAO Course 102 is \$675, total cost is \$1, 075. Both courses will be attended virtually. VC made a motion for SHO Gregory Allsberry to attend IAAO Courses 101 and 102 at a total cost of \$1,075. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

- Yea
- Nay
- Abstain

Victor Callahan, Commissioner

- Yea
- Nay
- Abstain

Debbi McGinnis, Commissioner

- Yea
- Nay
- Abstain

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

Specific directions for the interim period:

Topic: 2023 Publications and Subscriptions Request

Motion(s)/Comments: JLS presented a request regarding the calendar year 2023 publications and subscriptions at an estimated cost of \$1,549 for Original Assessment. VC made a motion to approve the 2023 publications and subscriptions at an estimated cost of \$1,549. 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.

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: 2022 Annual Report Recommendations and Discussion

Motion(s)/Comments: The Commission discussed their recommendations for the 2022 Annual Report. The Commission instructed ASW to draft a recommendation regarding the levy rollback issue as it relates to property assessment increases. The Commission also discussed the order of the recommendations. SJ provided proposed changes by ASW to Chapter I. DM suggested creating a new chapter for the annual report for the agency budget and further suggested the Chapter I proposed changes be added to the new chapter. The Commission instructed SJ to prepare the new chapter for Commission review.

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: LJ presented the Local Assistance Section Update and discussed the progress for the 2021 cycle.

Informational Meeting, No Vote Taken:

Topic: Letters of Concern – Bates Residential, Cape Girardeau Residential, and Dallas Residential

Motion(s)/Comments: LJ presented the Letters of Concern for Bates, Cape Girardeau, and Dallas counties for their 2021 residential sales studies. Bates County sales study – 86.32%, Cape Girardeau County sales study – 87.48%, and Dallas County sales study – 86.76%. This items was not provided on the agenda 24-hours prior to the meeting due to clerical error.

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 2023 cycle.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DM provided an update on the STC Solar Group discussion. DW presented the legislative update and provided the status of various bills.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: DM provided SJ with a township county collectors that need to have a title change to “Sample County Collector/Treasurer.” SJ provided she would ensure the titles are changes in the agency database. DM inquired about the process for emailing the Commissioners about county ratio reports. The Commission stated they want the emails for counties that would be issued a Letter of Concern or Memorandum of Understanding.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-110443	Darlene Turner	St. Louis	\$3,450	\$3,010	12.75%	2021
2	21-110776	1699-1701 South Hanley Road LLC	St. Louis	\$1,424,990	\$928,350	34.85%	2021 and 2022
3	21-110777	1699-1701 South Hanley Road LLC	St. Louis	\$319,010	\$207,650	34.91%	2021 and 2022
4	21-111106	DIF Sunset Place LLC	St. Louis	\$1,708,060	\$1,528,960	10.49%	2021 and 2022
5	21-15805	HAZEL HOSPITALITY L L C	St. Louis	\$508,800	\$417,440	17.96%	2021 and 2022
6	21-15806	BGMR HAZB W LLC	St. Louis	\$503,550	\$503,550	0.00%	2021
7	21-15806	BGMR HAZB W LLC	St. Louis	\$503,550	\$320,000	36.45%	2022
8	21-15810	DAYTON HUDSON CORPORATION	St. Louis	\$1,876,100	\$1,687,330	10.06%	2021 and 2022
9	21-15811	Target Corporation	St. Louis	\$3,190,590	\$3,072,000	3.72%	2021 and 2022
10	21-15812	TARGET STORES INC	St. Louis	\$2,758,720	\$2,536,900	8.04%	2021 and 2022
11	21-15813	Target Corporation	St. Louis	\$2,780,260	\$2,633,090	5.29%	2021 and 2022
12	21-15814	DAYTON HUDSON CORPORATION	St. Louis	\$2,281,820	\$2,217,730	2.81%	2021 and 2022
13	21-15815	GS BRENTWOOD LLC	St. Louis	\$4,204,320	\$3,742,050	11.00%	2021 and 2022
14	21-15816	Target Corporation	St. Louis	\$3,415,520	\$3,119,460	8.67%	2021 and 2022
15	21-15817	Target Corporation	St. Louis	\$2,720,800	\$2,613,980	3.93%	2021 and 2022
16	21-15818	SPIRIT MASTER FUNDING VIII LLC	St. Louis	\$2,297,540	\$1,924,510	16.24%	2021 and 2022
17	21-15819	DEPAUL PARTNERS LLC	St. Louis	\$2,260,610	\$1,965,020	13.08%	2021 and 2022
18	21-15820	GRAVOIS BLUFFS II LLC	St. Louis	\$1,911,230	\$1,757,890	8.02%	2021 and 2022
19	21-15821	THF CRESTWOOD POINT DEVELOPMENT L L C	St. Louis	\$2,091,620	\$1,832,900	12.37%	2021 and 2022
20	21-15846	Shariq and Amal Mansuri	St. Louis	\$228,000	\$209,000	8.33%	2021 and 2022
21	21-15998	Bayer Cropscience LP	St. Louis	\$8,640,000	\$8,160,000	5.56%	2021 and 2022
22	21-15999	Bayer Cropscience LP	St. Louis	\$14,400,000	\$13,600,000	5.56%	2021 and 2022
23	21-17068	Deborah L Tzinberg	St. Louis	\$229,710	\$215,650	6.12%	2021 and 2022
24	21-17070	Ed Goldberg	St. Louis	\$232,140	\$219,070	5.63%	2021 and 2022
25	21-17071	Ann Meuleman	St. Louis	\$234,650	\$221,350	5.67%	2021 and 2022
26	21-17077	Joshua Shapiro	St. Louis	\$144,130	\$126,350	12.34%	2021 and 2022
27	21-17079	OWL COURT LLC	St. Louis	\$389,240	\$342,000	12.14%	2021 and 2022
28	21-17080	Jennifer A Lindenmayer	St. Louis	\$228,000	\$210,240	7.79%	2021 and 2022
29	21-17081	Lawrence A Katuzny	St. Louis	\$77,940	\$71,250	8.58%	2021 and 2022
30	21-17082	Mark H Goran	St. Louis	\$242,250	\$212,800	12.16%	2021 and 2022
31	21-17083	Larry D Reed	St. Louis	\$228,820	\$226,270	1.11%	2021 and 2022
32	21-17089	Condow LLC	St. Louis	\$95,000	\$85,730	9.76%	2021 and 2022
33	21-17107	Edgar Aquilar	St. Louis	\$255,870	\$228,000	10.89%	2021 and 2022
34	21-17116	George T Grossberg	St. Louis	\$380,000	\$294,500	22.50%	2021 and 2022
35	21-17117	Albert S Rose	St. Louis	\$183,240	\$175,560	4.19%	2021 and 2022

36	21-17118	Frank H Schoonyoung	St. Louis	\$121,750	\$116,280	4.49%	2021 and 2022
37	21-17119	Norma Coyler	St. Louis	\$60,800	\$58,330	4.06%	2021 and 2022
38	21-17127	Gerald N Padawer	St. Louis	\$302,630	\$218,500	27.80%	2021 and 2022
39	21-17129	Roemer Properties LLC	St. Louis	\$184,890	\$137,750	25.50%	2021 and 2022
40	21-17147	ANDREW C ROBERTS	St. Louis	\$54,530	\$51,300	5.92%	2021 and 2022
41	21-17148	Korliss LLC Series C	St. Louis	\$256,500	\$237,250	7.50%	2021 and 2022
42	21-17149	Sander H II Coovert	St. Louis	\$248,390	\$218,500	12.03%	2021 and 2022
43	21-17150	David B Mueller	St. Louis	\$225,970	\$215,650	4.57%	2021 and 2022
44	21-17153	Jeffery A Mentel	St. Louis	\$289,600	\$271,380	6.29%	2021 and 2022
45	21-17157	Marjorie A Stanec	St. Louis	\$176,990	\$171,000	3.38%	2021 and 2022
46	21-17159	George John	St. Louis	\$209,000	\$190,000	9.09%	2021 and 2022
47	21-17178	Amy Von Gontard	St. Louis	\$399,000	\$393,490	1.38%	2021 and 2022
48	21-17182	Michael Bowers	St. Louis	\$192,190	\$184,280	4.12%	2021 and 2022
49	21-17186	Timothy P Dower	St. Louis	\$410,600	\$387,410	5.65%	2021 and 2022
50	21-17187	Schaffbuch Revocable Trust	St. Louis	\$58,960	\$57,780	2.00%	2021 and 2022
51	21-17191	James B Haberberger	St. Louis	\$78,340	\$75,050	4.20%	2021 and 2022
52	21-17208	Daniel Kimball	St. Louis	\$108,030	\$102,960	4.69%	2021 and 2022
53	21-17212	Jon C Haupt	St. Louis	\$256,710	\$207,700	19.09%	2021 and 2022
54	21-17213	John M Reinhardt	St. Louis	\$295,560	\$246,200	16.70%	2021 and 2022
55	21-17214	Diane D Reinhardt	St. Louis	\$57,000	\$20,310	64.37%	2021 and 2022
56	21-17218	Colonial Bancshares Inc	St. Louis	\$35,150	\$28,500	18.92%	2021 and 2022
57	21-17220	Peter Gunther	St. Louis	\$225,830	\$201,930	10.58%	2021 and 2022
58	21-17221	Bajes Dugom Nassar	St. Louis	\$99,500	\$94,410	5.12%	2021 and 2022
59	21-17222	Karen West	St. Louis	\$56,910	\$53,580	5.85%	2021 and 2022
60	21-17225	John V Jr LaBarge	St. Louis	\$140,200	\$118,750	15.30%	2021 and 2022
61	21-17229	Norma Rufkahr	St. Louis	\$223,930	\$202,830	9.42%	2021 and 2022
62	21-17236	Margaret M Montgomery	St. Louis	\$157,050	\$147,120	6.32%	2021 and 2022
63	21-17239	Ann Korte	St. Louis	\$162,360	\$142,500	12.23%	2021 and 2022
64	21-17240	Mary McGeary Lindmark	St. Louis	\$175,280	\$167,600	4.38%	2021 and 2022
65	21-17241	Kristine Kamps	St. Louis	\$90,990	\$79,990	12.09%	2021 and 2022
66	21-17244	Norman F Jr Mueller	St. Louis	\$479,750	\$285,000	40.59%	2021 and 2022
67	21-17249	Richard A Nemeth	St. Louis	\$59,530	\$54,440	8.55%	2021 and 2022
68	21-17260	Barbara L Pearl	St. Louis	\$67,430	\$65,530	2.82%	2021 and 2022
69	21-17264	Gino Dilorio	St. Louis	\$171,000	\$142,500	16.67%	2021 and 2022
70	21-17300	William S Rue	St. Louis	\$63,540	\$56,050	11.79%	2021 and 2022
71	21-17306	Anthony Lupo	St. Louis	\$80,750	\$71,250	11.76%	2021 and 2022
72	21-17317	Elizabeth Baisch	St. Louis	\$22,800	\$1,670	92.68%	2021 and 2022
73	21-17333	Matthew Casalone	St. Louis	\$100,450	\$97,680	2.76%	2021 and 2022
74	21-17337	FAIRVIEW HEIGHTS ASSOCIATES LP	St. Louis	\$5,700	\$3,230	43.33%	2021 and 2022
75	21-17338	FAIRVIEW HEIGHTS ASSOCIATES LP	St. Louis	\$21,090	\$3,230	84.68%	2021 and 2022
76	21-17339	FAIRVIEW HEIGHTS ASSOCIATES LP	St. Louis	\$9,880	\$5,700	42.31%	2021 and 2022
77	21-17464	Slab Real Estate LLC	St. Louis	\$31,270	\$24,700	21.01%	2021 and 2022
78	21-17475	MC2S LLC	St. Louis	\$13,300	\$9,500	28.57%	2021 and 2022
79	21-17483	WREN CAPITAL GROUP LLC	St. Louis	\$14,900	\$13,300	10.74%	2021 and 2022
80	21-17488	Birch Property LLC	St. Louis	\$19,130	\$17,100	10.61%	2021 and 2022

81	21-17498	RCL ENTERPRISES LLC	St. Louis	\$17,120	\$13,300	22.31%	2021 and 2022
82	21-17511	SUEN BROS CORP	St. Louis	\$20,900	\$18,410	11.91%	2021 and 2022
83	21-17515	Front Porch Homes LLC	St. Louis	\$21,580	\$20,160	6.58%	2021 and 2022
84	21-17605	NANCY BARNIDGE	St. Louis	\$203,640	\$190,000	6.70%	2021 and 2022
85	21-17621	5G Homes LLC	St. Louis	\$31,350	\$27,550	12.12%	2021 and 2022
86	21-17622	5G Homes LLC	St. Louis	\$30,400	\$28,310	6.88%	2021 and 2022
87	21-17623	5G Homes LLC	St. Louis	\$26,790	\$24,230	9.56%	2021 and 2022
88	21-17687	Mahacek Family Trust	St. Louis	\$37,180	\$35,150	5.46%	2021 and 2022
89	21-17688	5G Homes LLC	St. Louis	\$33,930	\$32,300	4.80%	2021 and 2022
90	21-17699	Gravois Gardens LLC	St. Louis	\$28,600	\$27,170	5.00%	2021 and 2022
91	21-17711	David J Gregory	St. Louis	\$49,570	\$45,600	8.01%	2021 and 2022
92	21-17757	Bradley C Grant	St. Louis	\$69,580	\$68,400	1.70%	2021 and 2022
93	21-17766	KMB County Properties LLC	St. Louis	\$41,020	\$33,970	17.19%	2021 and 2022
94	21-17909	Chapter 100 St Louis County	St. Louis	\$9,032,480	\$7,817,820	13.45%	2021 and 2022
95	21-18191	Lkj Investments LLC	St. Louis	\$94,590	\$88,000	6.97%	2021 and 2022
96	21-30115	13000 US Highway Developers Corp	Jackson	\$1,894,080	\$1,120,000	40.87%	2021 and 2022
97	21-30116	JNUPS1 LLC	Jackson	\$1,920,000	\$1,120,000	41.67%	2021 and 2022
98	21-30117	EXCHANGERIGHT NET LEASED PORTFOLIO15 DS	Jackson	\$1,341,120	\$960,000	28.42%	2021 and 2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-15626	LCP FORSYTH BLVD PROPERTY OWNER LLC LINGERFELT COMMONWEALTH PARTNERS LLC	St. Louis
2	21-15627	LCP FORSYTH BLVD PROPERTY OWNER LLC LINGERFELT COMMONWEALTH PARTNERS LLC	St. Louis
3	21-15804	HAZEL HOSPITALITY LLC	St. Louis
4	21-17910	ARC ESBKYMO001 LLC	St. Louis
5	21-17911	ARC ESBKYMO001 LLC ATTN: PM DEPT 3660	St. Louis
6	22-57002	Barnett	Franklin
7	22-57003	Vogel	Franklin
8	22-57004	Perkins	Franklin
9	22-84024	Reeves	St. Francois