

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: 01/24/2023

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 2:30 p.m. VC made a motion to reopen the meeting at 3:29 p.m. DM seconded the motion. The meeting reopened at 3:29 p.m.
- VC made a motion to adjourn the meeting at 3:30 p.m. The motion was seconded by DM. The meeting adjourned at 3:30 p.m.

Gary Romine, Chairman

Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 01/23/2023

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, JANUARY 24, 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 24, 2023

1:30 p.m.

- I. CPI Certification**
- II. Memorandum of Understanding**
 - A. Cass County – Residential
- III. Applications for Review**
 - A. 21-10032 Anderson v. St. Louis County
 - B. 21-15914 Gianella v. St. Louis County
 - C. 21-16967 Rea v. St. Louis County
 - D. 21-18246 Hunter v. St. Louis County
 - E. 21-18457 Keuser v. St. Louis County
 - F. 21-18458 Whitener v. St. Louis County
- IV. Stipulations**
 - A. Exhibit A., 1 – 158
- V. Dismissals**
 - A. Exhibit B., 1 – 396
- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated January 10, 2023, and Closed Meeting Minutes dated January 10, 2023)
 - C. Section Update
 - D. 2022 Annual Report
 - E. 2022 Annual Report Certifications to DESE and DOR
 - F. Annual Section Requests
 - G. Michael Dauphin – Request to Approve McKissock Course
- VII. Legal**
 - A. Section Update
 - B. Request for Annual Lawyer’s Weekly Subscription
- VIII. Local Assistance**
 - A. Section Update
 - B. Letter of Concern – Hickory County Residential
- IX. Original Assessment**
 - A. Section Update
 - B. PowerPoint of M&A Research and References
- X. Property Tax/Legislative Items**
- XI. Commission Comments**

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: CPI Certification

Motion(s)/Comments: SJ presented the available Consumer Price Index (CPI) of 6.5% to be certified per Section 137.073.4(1), RSMo. on February 1, 2023. VC made a motion to approve the CPI of 6.5%. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Memorandum of Understanding – Cass County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Cass County based on their 2021-2022 residential sales study of 73.34%. 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 Cass 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 21-10032 Anderson v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-10032, Anderson v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-10032 Anderson v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 21-15914 Gianella v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-15914, Gianella v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-15914 Gianella v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 21-16967 Rea v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-16967, Rea v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-16967 Rea v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 21-18246 Hunter v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-18246, Hunter v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-18246 Hunter v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 21-18457 Keuser v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-18457, Keuser v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-18457 Keuser v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 21-18458 Whitener v. St. Louis County

Motion(s)/Comments: ASW presented a draft of an Application for Review Order for appeal 21-18458, Whitener v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-18458 Whitener v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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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
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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
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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 10, 2023, and Closed Meeting Minutes dated January 10, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated January 10, 2023, and Closed Meeting Minutes dated January 10, 2023. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: **Time:** **Place:**

Specific directions for the interim period:

Topic: Draft Seventy – Seventh Annual Report (2022)

Motion(s)/Comments: SJ presented the Seventy-Seventh Annual Report for year ending December 31, 2022. VC made a motion to approve the Seventy-Seventh Annual Report for year ending December 31, 2022. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: **Time:** **Place:**

Specific directions for the interim period:

Topic: 2022 Annual Report Certifications to DESE and DOR

Motion(s)/Comments: SJ presented the Seventy-Seventh Annual Report Distribution List and Certifications for Department of Elementary and Secondary Education (DESE) and Department of Revenue (DOR). VC made a motion to approve the Distribution List and the Certifications to DESE and DOR. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Annual Section Requests

Motion(s)/Comments: SJ presented the FY-2023 Manager requested items with a total estimated cost of \$10,890.54. VC made a motion to approve all items listed in the request at an estimated cost of \$10,890.54. 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
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Michael Dauphin – Request to Approve McKissock Course

Motion(s)/Comments: SJ presented a request for Michael Dauphin, St. Louis City Assessor, to attend the Land and Site Valuation course offered by McKissock. Attendance to this course will allow Mr. Dauphin to become compliant with this education certification requirements. VC made a motion to approve the Land and Site Valuation course offered by McKissock. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Request to Renew Subscription for *Missouri Lawyers Weekly*

Motion(s)/Comments: ASW presented a request to renew the subscription for the *Missouri Lawyers Weekly* in the amount of \$478.19. VC made a motion to approve the subscription for *Missouri Lawyers Weekly* in the amount of \$478.19. DM seconded the motion. This item was not listed on the posted Commission Meeting agenda 24-hours prior to the meeting as it was just received in the mail the morning of the meeting with a due date of February 1, 2023. There are no scheduled Commission Meetings prior to February 1, 2023.

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: 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: Letter of Concern – Hickory County Residential

Motion(s)/Comments: LJ presented the Letter of Concern for Hickory County for their 2021-2022 residential sales study of 86.87%.

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: PowerPoint of M&A Research and References

Motion(s)/Comments: JLS presented a PowerPoint of mergers in acquisitions in recent years for publicly traded companies.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DM provided an Executive Summary developed by the STC Solar Group regarding the assessment of solar property. DW presented the legislative update and provided the status of various bills.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10276	STL ROUND 2 REAL ESTATE A LLC	St. Louis	\$33,990	\$15,200	55.28%	2021 and 2022
2	21-11929	WILLIAMS PHILLIP and JENNIFER TE	St. Louis	\$10,340	\$9,200	11.03%	2021 and 2022
3	21-12501	JSC RENTALS LL	St. Louis	\$7,180	\$6,350	11.56%	2021 and 2022
4	21-12584	RJK MANAGEMENT LLC	St. Louis	\$13,980	\$12,750	8.80%	2021 and 2022
5	21-12633	MO IRVING INVESTMENT 1 ST LOUIS LLC	St. Louis	\$20,160	\$19,210	4.71%	2021 and 2022
6	21-12721	KEELEN PROPERTY L L C	St. Louis	\$7,140	\$5,700	20.17%	2021 and 2022
7	21-12732	CO JASON SY and LUO LAN TE	St. Louis	\$19,930	\$18,620	6.57%	2021 and 2022
8	21-12824	SUTTON ANDREW C AMY W HW	St. Louis	\$92,950	\$91,200	1.88%	2021 and 2022
9	21-12853	MARBUS REALTY LLC ETAL	St. Louis	\$4,220	\$4,050	4.03%	2021 and 2022
10	21-12859	TAILOR CHANDRAKANT C and ARUNA C TE	St. Louis	\$52,520	\$50,690	3.48%	2021 and 2022
11	21-12868	7045 ARCADIA TRUST ETAL	St. Louis	\$15,350	\$14,800	3.58%	2021 and 2022
12	21-12906	CDKS V LLC	St. Louis	\$18,110	\$16,720	7.68%	2021 and 2022
13	21-12909	6843 PLYMOUTH TRUST	St. Louis	\$20,180	\$18,300	9.32%	2021 and 2022
14	21-12920	MONA INVESTMENT LLC	St. Louis	\$19,990	\$19,360	3.15%	2021 and 2022
15	21-12922	BURNES DENNIS M	St. Louis	\$48,170	\$46,550	3.36%	2021 and 2022
16	21-12929	JADE INVESTMENT LLC	St. Louis	\$26,090	\$25,520	2.18%	2021 and 2022
17	21-12941	TILLEY CHRISTOPHER and ERIN HW	St. Louis	\$111,550	\$109,250	2.06%	2021 and 2022
18	21-12942	MILLER GREGORY L and SARAH HW	St. Louis	\$135,620	\$130,760	3.58%	2021 and 2022

19	21-12946	MOORE SELENA and INEZ	St. Louis	\$18,220	\$17,200	5.60%	2021 and 2022
20	21-12948	LONDON ENTERPRISES LLC	St. Louis	\$18,220	\$17,200	5.60%	2021 and 2022
21	21-12988	ROTHSTEIN MARK A and MARY T HW	St. Louis	\$169,100	\$155,800	7.87%	2021 and 2022
22	21-13129	ARNOLD STEPHEN M and BRENDA B TE	St. Louis	\$139,950	\$112,100	19.90%	2021 and 2022
23	21-13206	SWIFT BRYAN M and LINDSEY H HW	St. Louis	\$317,070	\$280,250	11.61%	2021 and 2022
24	21-13344	MELVIN HALPERN	St. Louis	\$120,480	\$118,470	1.67%	2021 and 2022
25	21-13466	BERNHARDT ROGER P and JANE J HW	St. Louis	\$209,000	\$155,400	25.65%	2021 and 2022
26	21-13490	LEBLANC PETER J and JULIE F HW	St. Louis	\$399,000	\$342,000	14.29%	2021 and 2022
27	21-13540	KBS HOLDING TRUST ET AL TIC	St. Louis	\$254,240	\$222,680	12.41%	2021 and 2022
28	21-13691	WASHINGTON RODERICK and STACY E HW	St. Louis	\$175,750	\$171,000	2.70%	2021 and 2022
29	21-13713	REDDY S KRISHNA and MALATHIK HW	St. Louis	\$275,500	\$256,500	6.90%	2021 and 2022
30	21-13946	WHITING RICHARD M and JEANNE L HW	St. Louis	\$788,880	\$684,000	13.29%	2021 and 2022
31	21-14079	TODARO RICHARD L and HEATHER S HW	St. Louis	\$295,560	\$260,760	11.77%	2021 and 2022
32	21-14385	PIZZAZZ HOMES LLC	St. Louis	\$71,800	\$65,610	8.62%	2021 and 2022
33	21-14394	CODESPOTI PAUL T ETAL JT	St. Louis	\$80,140	\$76,000	5.17%	2021 and 2022
34	21-14420	WINN PAT L and SHARON K HW	St. Louis	\$92,190	\$87,400	5.20%	2021 and 2022
35	21-14748	ELKOW ROBERT D LINDA H HW	St. Louis	\$85,540	\$83,580	2.29%	2021 and 2022

36	21-14830	BISCUITWALA KANU T and MEENA K TE	St. Louis	\$79,520	\$74,580	6.21%	2021 and 2022
37	21-14835	BROOKS CHRISTOPHER and ERIN HW	St. Louis	\$65,950	\$62,300	5.53%	2021 and 2022
38	21-14845	MANN SHAUNNA M ROBERT E HH TRS	St. Louis	\$60,800	\$59,850	1.56%	2021 and 2022
39	21-14849	TERRILL MARK S KIM M HW	St. Louis	\$67,580	\$61,100	9.59%	2021 and 2022
40	21-14857	HAGEMEIER KENNETH H ETAL	St. Louis	\$110,200	\$106,040	3.77%	2021 and 2022
41	21-14873	WALSH JARED and SARAH TE	St. Louis	\$138,700	\$136,140	1.85%	2021 and 2022
42	21-14878	KIRKWOOD CRESTWOOD PROPERTIES L L C	St. Louis	\$27,230	\$26,130	4.04%	2021 and 2022
43	21-14891	SATKOWSKI GEORGE and CATHERINE HW TRS	St. Louis	\$128,780	\$126,160	2.03%	2021 and 2022
44	21-14987	STRAUSER GREGORY L	St. Louis	\$130,040	\$117,610	9.56%	2021 and 2022
45	21-15030	TAYOB ANVER A and FAZILA A HW	St. Louis	\$52,250	\$49,400	5.45%	2021 and 2022
46	21-15347	MCARTHUR DIANNA L TR ETAL	St. Louis	\$113,580	\$98,800	13.01%	2021 and 2022
47	21-15469	PLATINUM REAL ESTATE HOLDINGS L L C	St. Louis	\$25,140	\$24,130	4.02%	2021 and 2022
48	21-15470	LAUMEIER REAL EST LLC	St. Louis	\$25,140	\$24,130	4.02%	2021 and 2022
49	21-15471	ARCH REAL ESTATE HOLDINGS LLC	St. Louis	\$25,250	\$24,130	4.44%	2021 and 2022
50	21-17069	James JR Murphy	St. Louis	\$25 1,100	\$247,530	1.42%	2021 and 2022
51	21-17085	John E Jr Brauch	St. Louis	\$541,500	\$494,000	8.77%	2021 and 2022
52	21-17086	Katherine A Peterson	St. Louis	\$152,000	\$149,150	1.88%	2021 and 2022

53	21-17088	Edwatd Yang	St. Louis	\$304,000	\$297,830	2.03%	2021 and 2022
54	21-17090	John Durbin	St. Louis	\$163,120	\$159,600	2.16%	2021 and 2022
55	21-17093	Allan G Curtis	St. Louis	\$175,750	\$169,140	3.76%	2021 and 2022
56	21-17097	Jason Matthew Gegg	St. Louis	\$121,750	\$119,510	1.84%	2021 and 2022
57	21-17098	Michael J Rosch	St. Louis	\$188,920	\$187,210	0.91%	2021 and 2022
58	21-17099	Robert E Ormont	St. Louis	\$187,360	\$182,460	2.62%	2021 and 2022
59	21-17105	Mark D Roberts	St. Louis	\$187,300	\$185,540	0.94%	2021 and 2022
60	21-17111	Joel Hysten	St. Louis	\$672,540	\$513,000	23.72%	2021 and 2022
61	21-17112	Darryl A Ross	St. Louis	\$346,220	\$342,000	1.22%	2021 and 2022
62	21-17113	Jan Pass	St. Louis	\$229,710	\$218,370	4.94%	2021 and 2022
63	21-17114	Gary Vicik	St. Louis	\$357,730	\$338,200	5.46%	2021 and 2022
64	21-17115	Jane P Gleason	St. Louis	\$581,320	\$559,970	3.67%	2021 and 2022
65	21-17120	Daniel Phillips	St. Louis	\$87,420	\$82,160	6.02%	2021 and 2022
66	21-17121	Daniel Phillips	St. Louis	\$89,430	\$84,170	5.88%	2021 and 2022
67	21-17122	Daniel Phillips	St. Louis	\$82,590	\$80,710	2.28%	2021 and 2022
68	21-17126	Harold E Wiese	St. Louis	\$526,890	\$399,000	24.27%	2021 and 2022
69	21-17128	Robert M Tretiak	St. Louis	\$113,660	\$104,500	8.06%	2021 and 2022
70	21-17132	Yun L Sun	St. Louis	\$77,430	\$75,160	2.93%	2021 and 2022
71	21-17158	Robert G Mills	St. Louis	\$435,200	\$408,500	6.14%	2021 and 2022
72	21-17160	PALCOR LTD	St. Louis	\$52,360	\$39,710	24.16%	2021 and 2022
73	21-17165	Lyndover Apartments LLC	St. Louis	\$104,500	\$90,250	13.64%	2021 and 2022
74	21-17166	Lyndover Apartments LLC	St. Louis	\$125,400	\$109,250	12.88%	2021 and 2022
75	21-17167	Lyndover Apartments LLC	St. Louis	\$104,500	\$90,250	13.64%	2021 and 2022
76	21-17168	Lyndover Apartments LLC	St. Louis	\$104,500	\$90,250	13.64%	2021 and 2022
77	21-17181	James W Trenary	St. Louis	\$501,980	\$475,000	5.37%	2021 and 2022
78	21-17183	Timothy A McCreery	St. Louis	\$304,000	\$294,690	3.06%	2021 and 2022
79	21-17184	Mark Lee Branstetter	St. Louis	\$380,000	\$351,500	7.50%	2021 and 2022
80	21-17189	John R Jr. Kuhlmann	St. Louis	\$129,540	\$127,470	1.60%	2021 and 2022
81	21-17194	JAMES C ROBERTS	St. Louis	\$103,550	\$99,370	4.04%	2021 and 2022
82	21-17197	Jeffrey D Marquitz	St. Louis	\$173,870	\$168,150	3.29%	2021 and 2022
83	21-17206	Perscy D Von Gontard	St. Louis	\$306,220	\$296,060	3.32%	2021 and 2022
84	21-17211	14 Squires LLC	St. Louis	\$207,180	\$116,680	43.68%	2021 and 2022
85	21-17227	Arthur Werremeyer	St. Louis	\$168,100	\$144,960	13.77%	2021 and 2022
86	21-17235	GH Adams LLC (Residential)	St. Louis	\$700,020	\$745,160	-6.45%	2021 and 2022
87	21-17235	GH Adams LLC (Commercial)	St. Louis	\$736,960	\$660,930	10.32%	2021 and 2022
88	21-17237	Rex Pearl	St. Louis	\$162,260	\$154,790	4.60%	2021 and 2022
89	21-17238	Dustin K Ward	St. Louis	\$336,070	\$314,450	6.43%	2021 and 2022
90	21-17245	Stephen Henderson Schleiffarth	St. Louis	\$174,590	\$173,410	0.68%	2021 and 2022
91	21-17250	Lauren Tonnies	St. Louis	\$90,080	\$86,830	3.61%	2021 and 2022

92	21-17259	TEN FIVE TWENTY LLC	St. Louis	\$5,990	\$4,750	20.70%	2021 and 2022
93	21-17274	Susan Miller	St. Louis	\$145,310	\$143,700	1.11%	2021 and 2022
94	21-17275	Donald Fluchel	St. Louis	\$108,490	\$106,210	2.10%	2021 and 2022
95	21-17302	Paul Young	St. Louis	\$54,170	\$40,870	24.55%	2021 and 2022
96	21-17303	Paul Young	St. Louis	\$39,480	\$26,180	33.69%	2021 and 2022
97	21-17307	Thomas O'Connor	St. Louis	\$131,100	\$129,200	1.45%	2021 and 2022
98	21-17313	Shawn Travers	St. Louis	\$50,350	\$48,260	4.15%	2021 and 2022
99	21-17324	Kevin J Brennan	St. Louis	\$59,130	\$45,600	22.88%	2021 and 2022
100	21-17325	Brian Koch	St. Louis	\$88,540	\$87,310	1.39%	2021 and 2022
101	21-17330	Marcy A Evitts	St. Louis	\$84,720	\$80,560	4.91%	2021 and 2022
102	21-17358	David Molner	St. Louis	\$27,360	\$24,700	9.72%	2021 and 2022
103	21-17363	MC2S LLC	St. Louis	\$12,600	\$9,500	24.60%	2021 and 2022
104	21-17364	MC2S LLC	St. Louis	\$10,640	\$9,500	10.71%	2021 and 2022
105	21-17367	MC2S LLC	St. Louis	\$10,450	\$9,500	9.09%	2021 and 2022
106	21-17369	R2R Investments LLC	St. Louis	\$19,100	\$18,430	3.51%	2021 and 2022
107	21-17372	MC2S LLC	St. Louis	\$13,510	\$12,540	7.18%	2021 and 2022
108	21-17376	R2R Investments LLC	St. Louis	\$16,150	\$15,770	2.35%	2021 and 2022
109	21-17388	FOUNTAINVIEW PROPERTIES LLC	St. Louis	\$11,860	\$10,090	14.92%	2021 and 2022
110	21-17389	RCL ENTERPRISES LLC	St. Louis	\$10,260	\$9,460	7.80%	2021 and 2022
111	21-17399	MC2S LLC	St. Louis	\$10,810	\$9,900	8.42%	2021 and 2022
112	21-17408	GRANDVIEW PROPERTIES LLC	St. Louis	\$7,750	\$7,430	4.13%	2021 and 2022
113	21-17413	FIVE STAR ACQUISITIONS LLC	St. Louis	\$10,940	\$10,130	7.40%	2021 and 2022
114	21-17414	MC2S LLC	St. Louis	\$8,460	\$7,700	8.98%	2021 and 2022
115	21-17420	MC2S LLC	St. Louis	\$9,500	\$8,990	5.37%	2021 and 2022
116	21-17423	RCL ENTERPRISES LLC	St. Louis	\$7,430	\$6,370	14.27%	2021 and 2022
117	21-17424	MC2S LLC	St. Louis	\$12,540	\$11,740	6.38%	2021 and 2022
118	21-17428	Lanpar Corp	St. Louis	\$11,650	\$10,260	11.93%	2021 and 2022
119	21-17429	Tri Star Acquisition LLC	St. Louis	\$9,690	\$8,170	15.69%	2021 and 2022
120	21-17431	Lanpar Corp	St. Louis	\$11,020	\$10,600	3.81%	2021 and 2022
121	21-17435	WREN CAPITAL GROUP LLC	St. Louis	\$8,550	\$8,270	3.27%	2021 and 2022
122	21-17437	MC2S LLC	St. Louis	\$11,290	\$11,020	2.39%	2021 and 2022
123	21-17441	FOUNTAINVIEW PROPERTIES LLC	St. Louis	\$8,570	\$6,840	20.19%	2021 and 2022
124	21-17444	WREN CAPITAL GROUP LLC	St. Louis	\$12,260	\$11,910	2.85%	2021 and 2022
125	21-17455	Lanpar Corp	St. Louis	\$11,840	\$10,530	11.06%	2021 and 2022
126	21-17456	FIVE STAR ACQUISITIONS LLC	St. Louis	\$10,660	\$9,940	6.75%	2021 and 2022

127	21-17457	FIVE STAR ACQUISITIONS LLC	St. Louis	\$11,500	\$10,430	9.30%	2021 and 2022
128	21-17458	FOUNTAINVIEW PROPERTIES LLC	St. Louis	\$10,560	\$10,070	4.64%	2021 and 2022
129	21-17460	Moulton Family Limited Partnership	St. Louis	\$231,460	\$221,540	4.29%	2021 and 2022
130	21-17461	Moulton Family Limited Partnership	St. Louis	\$441,920	\$422,940	4.29%	2021 and 2022
131	21-17474	Tri Star Acquisition LLC	St. Louis	\$10,510	\$10,010	4.76%	2021 and 2022
132	21-17478	WREN CAPITAL GROUP LLC	St. Louis	\$12,520	\$11,480	8.31%	2021 and 2022
133	21-17479	SUEN BROS CORP	St. Louis	\$17,690	\$17,460	1.30%	2021 and 2022
134	21-17485	MC2S LLC	St. Louis	\$9,860	\$9,500	3.65%	2021 and 2022
135	21-17495	Birch Property LLC	St. Louis	\$12,960	\$12,070	6.87%	2021 and 2022
136	21-17526	Birch Property LLC	St. Louis	\$13,810	\$13,640	1.23%	2021 and 2022
137	21-17542	SUEN BROS CORP	St. Louis	\$21,620	\$20,750	4.02%	2021 and 2022
138	21-17543	SUEN BROS CORP	St. Louis	\$21,570	\$20,690	4.08%	2021 and 2022
139	21-17557	Birch Property LLC	St. Louis	\$14,900	\$12,640	15.17%	2021 and 2022
140	21-17558	Birch Property LLC	St. Louis	\$15,560	\$14,950	3.92%	2021 and 2022
141	21-17563	John Schaper	St. Louis	\$79,860	\$79,230	0.79%	2021 and 2022
142	21-17624	CAROL TRAVERS	St. Louis	\$99,710	\$92,660	7.07%	2021 and 2022
143	21-17641	Audet Trust Agreement	St. Louis	\$96,810	\$93,100	3.83%	2021 and 2022
144	21-17650	Brice Smith	St. Louis	\$141,970	\$129,200	8.99%	2021 and 2022
145	21-17695	James Eichenlaub	St. Louis	\$92,760	\$86,890	6.33%	2021 and 2022
146	21-17710	Mark Benz	St. Louis	\$110,350	\$108,700	1.50%	2021 and 2022
147	21-17760	Wayne C Bircher	St. Louis	\$81,230	\$79,950	1.58%	2021 and 2022
148	21-18230	William P Donkervoet	St Louis	\$1520	\$720	52.63%	2021 and 2022
149	22-30009	Bayer Crop Science LP	Jackson	\$19,706,280	\$19,071,236	3.22%	2022
150	22-30019	DB Commercial Realty LLC (parcel/locator number 36-930-11-08-00-0-00-000)	Jackson	\$168,000	\$86,400	48.57%	2022
151	22-30019	DB Commercial Realty LLC (parcel/locator number 36-930-11-09-00-0-00-000)	Jackson	\$270,080	\$137,600	49.05%	2022
152	22-30030	Linda Jean Chubbuck	Jackson	\$35,530	\$95	99.73%	2022
153	22-30031	Linda Jean Chubbuck	Jackson	\$30,020	\$95	99.68%	2022
154	22-30060	APEX Management Systems Inc	Jackson	\$48,000	\$32,000	33.33%	2022
155	22-30061	APEX Management Systems Inc	Jackson	\$54,400	\$38,400	29.41%	2022
156	22-32503	Thomas and Amy Stancy	St Charles	\$3,958	\$3,356	15.21%	2022
157	22-32504	Thomas and Amy Stancy	St Charles	\$627	\$100	84.05%	2022
158	22-32505	Thomas and Amy Stancy	St Charles	\$607	\$100	83.53%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10364	Pch Mantilla Llc	St Louis
2	21-10584	St Charles Properties Llc	St Louis
3	21-10592	Property Management Partners Llc	St Louis
4	21-10718	Access It Properties Llc	St Louis
5	21-10828	Mars Properties Lc	St Louis
6	21-10974	Morse Thomas D	St Louis
7	21-11336	Access It Properties Llc	St Louis
8	21-11355	Bnc Management Company Llc	St Louis
9	21-11363	Huynh Tuong C My Uyen	St Louis
10	21-11402	Realvest Fund I Llc	St Louis
11	21-11887	Mitchell Homes Inc	St Louis
12	21-11893	Stl Round 2 Real Estate A Llc	St Louis
13	21-11900	7844 Atherstone Llc	St Louis
14	21-11904	Cathedral I Llc	St Louis
15	21-11906	Bht Llc	St Louis
16	21-11907	St Louis Rental Properties Llc	St Louis
17	21-11909	Pinnacle Real Estate Properties No 1 Llc	St Louis
18	21-11916	Glu Llc	St Louis
19	21-11917	Silver Mine Investments Llc	St Louis
20	21-11918	Redmonds Properties Llc	St Louis
21	21-11921	St Louis Rental Properties Llc Series	St Louis
22	21-11922	Bella Rentals Llc	St Louis
23	21-12296	Snowhill Associates Llc	St Louis
24	21-12553	Gunn Patricia L	St Louis
25	21-12572	Fridman Sergey	St Louis
26	21-12621	Chen Aidan Tian Chen	St Louis
27	21-12634	Dixon Joann Trust	St Louis
28	21-12638	Richert Ryan L	St Louis
29	21-12639	Dac Associates Enterprises Llc	St Louis
30	21-12642	Bnc Management Company Llc	St Louis
31	21-12710	Hta Llc	St Louis
32	21-12725	Jade Investment Llc	St Louis
33	21-12728	82Nd Blvd Llc	St Louis
34	21-12729	Equity Trust Co	St Louis
35	21-12736	Heavy Duty Properties Llc	St Louis
36	21-12738	10260 St Dennis Llc	St Louis
37	21-12760	Reed Charles Steven Revocable Living Trust The	St Louis
38	21-12875	Dibrumo Investments Llc	St Louis
39	21-12876	Guo Xiumei	St Louis
40	21-12877	Tt Investments Llc	St Louis
41	21-12878	Equity Trust Co	St Louis
42	21-12879	Mona Investment Llc	St Louis

43	21-12883	Mo Irving Investment 4 St Louis Llc	St Louis
44	21-12885	C Sedlak Properties Llc	St Louis
45	21-12896	Bht Llc	St Louis
46	21-12907	Bht Llc	St Louis
47	21-12908	Melguo Xiu	St Louis
48	21-12913	Mct Ncp Properties Llc	St Louis
49	21-12914	Friedman Julie E	St Louis
50	21-12918	Ocean 19 Llc	St Louis
51	21-12919	Bgpt Delaware Llc	St Louis
52	21-12924	Nguyen Nhan T	St Louis
53	21-12927	North County Properties Llc	St Louis
54	21-12930	Aldan Investments Inc	St Louis
55	21-12933	Agpt Delaware Llc	St Louis
56	21-12934	Schlaefli Claus	St Louis
57	21-12943	Reynolds Kent K Eloise Reynolds	St Louis
58	21-12947	London Enterprises Llc	St Louis
59	21-13180	Rek 7965 Llc	St Louis
60	21-14392	Spencer John L Revocable Living Trust	St Louis
61	21-14395	Jost John J Jo Ann Jost	St Louis
62	21-14403	Wallace Scott Kathy Wallace	St Louis
63	21-14408	Prasse Herbert F Jr Ellen P Tr	St Louis
64	21-14409	3 Ridges Holdings Llc	St Louis
65	21-14412	Rogers Charles N Jeanne Rogers	St Louis
66	21-14626	Wapelhorst William R	St Louis
67	21-14707	Carr John Stephen Kathy Carr	St Louis
68	21-14730	Steiner Walter A Jr Carol J Revocable	St Louis
69	21-14818	509 Joyce Llc	St Louis
70	21-14821	Lickerman David Stephanie Joint Living	St Louis
71	21-14827	Ohern Lisa A	St Louis
72	21-14868	Shreves Family Limited Partnership	St Louis
73	21-14874	Plyler Theodore J Laura Plyler	St Louis
74	21-14883	Reilly Michael E	St Louis
75	21-14895	Marden Mathew	St Louis
76	21-14897	Turek Christine M Living Trust	St Louis
77	21-14940	Sl Real Estate Llc	St Louis
78	21-14975	Clark Timothy Mary Jo Clark	St Louis
79	21-15031	Esposito Austin Kathryn Esposito	St Louis
80	21-15042	Everding Stephen R	St Louis
81	21-15044	Wood Lowell K	St Louis
82	21-15060	Cab Llc	St Louis
83	21-15214	Cornelius James D Athena Cornelius	St Louis
84	21-15215	Cornwell Joyce Revocable Trust	St Louis
85	21-15229	Lashley Douglas T Jean Lashley	St Louis
86	21-15274	Hook Larry	St Louis

87	21-15289	Jindela Joseph C Sheila Jindela	St Louis
88	21-15292	Rakey Family Legacy Trust	St Louis
89	21-15442	Crites Kathleen M David Crites	St Louis
90	21-15522	Maurer Eugene J Lisa Maurer	St Louis
91	21-15949	Seibert Properties LLC	St Louis
92	21-15958	Elking Properties LLC	St Louis
93	21-15959	Scott Elking	St Louis
94	21-15961	Scott Elking	St Louis
95	21-15963	Elking Properties LLC	St Louis
96	21-15967	Amerco Real Estate Co	St Louis
97	21-16873	Millennial Holdings Property Trust	St Louis
98	21-16874	Milton 11200 West Florissant Avenue LLC	St Louis
99	21-16875	Millennial Holdings Property Trust	St Louis
100	21-16876	Milton 11200 West Florissant Avenue LLC	St Louis
101	21-16971	BW Realty Group	St Louis
102	21-16974	Escrow Realty LLC	St Louis
103	21-16975	Escrow Realty LLC	St Louis
104	21-16976	Escrow Realty LLC	St Louis
105	21-16977	Escrow Realty LLC	St Louis
106	21-16978	Escrow Realty LLC	St Louis
107	21-16979	Escrow Realty LLC	St Louis
108	21-16980	Escrow Realty LLC	St Louis
109	21-16983	R2R Investments LLC	St Louis
110	21-16991	Ranger 2 LLC	St Louis
111	21-16992	Ranger 2 LLC	St Louis
112	21-16993	Ranger 2 LLC	St Louis
113	21-16994	Ranger 2 LLC	St Louis
114	21-16995	Ranger 2 LLC	St Louis
115	21-16996	Ranger 2 LLC	St Louis
116	21-16997	Ranger 2 LLC	St Louis
117	21-16998	Ranger 2 LLC	St Louis
118	21-16999	Ranger 2 LLC	St Louis
119	21-17000	Ranger 2 LLC	St Louis
120	21-17001	Sea Dream LLC	St Louis
121	21-17004	Birch Property LLC	St Louis
122	21-17005	Escrow Realty LLC	St Louis
123	21-17006	Escrow Realty LLC	St Louis
124	21-17007	Birch Property LLC	St Louis
125	21-17008	Escrow Realty LLC	St Louis
126	21-17009	STL APARTMENT GROUP LLC	St Louis
127	21-17010	STL APARTMENT GROUP LLC	St Louis
128	21-17011	Birch Property LLC	St Louis
129	21-17012	Slab Real Estate LLC	St Louis
130	21-17013	Normandale Properties	St Louis
131	21-17014	SUEN BROS CORP	St Louis
132	21-17019	Westport Edge LLC	St Louis
133	21-17020	Westport Edge LLC	St Louis

134	21-17028	Slab Real Estate LLC	St Louis
135	21-17033	WESTPARK APARTMENTS ADDITION LLC	St Louis
136	21-17034	WESTPARK APARTMENTS LLC	St Louis
137	21-17035	WESTPARK APARTMENTS LLC	St Louis
138	21-17042	Ravi S Bhoothanath	St Louis
139	21-17043	Seal Real Estate	St Louis
140	21-17044	Michael Lander	St Louis
141	21-17045	Michael Lander	St Louis
142	21-17046	CONOCOPHILLIPSCOMPANY	St Louis
143	21-17047	Briscoe Place LLC	St Louis
144	21-17048	Stephen D Varwig	St Louis
145	21-17049	Marilyn P Young	St Louis
146	21-17053	Christos Athanasiadis	St Louis
147	21-17054	Richard W Reiche	St Louis
148	21-17061	James E Dearing	St Louis
149	21-17062	JC ROBERTS	St Louis
150	21-17063	NEW HAMPSHIRE REALTY LLC	St Louis
151	21-17064	NEW HAMPSHIRE REALTY LLC	St Louis
152	21-17065	CLAUDIA R JOYCE	St Louis
153	21-17066	6250 Clemens LLC	St Louis
154	21-17067	6312 Cates Avenue LLC	St Louis
155	21-17073	JOHN G JOYCE	St Louis
156	21-17074	Joyce	St Louis
157	21-17078	7551 DELMAR LLC	St Louis
158	21-17084	Charles F Garvin	St Louis
159	21-17091	Andrew G Smith	St Louis
160	21-17092	James Shekelton	St Louis
161	21-17108	7512 Cromwell LLC	St Louis
162	21-17109	RENT LEASE LLC	St Louis
163	21-17130	Kenneth S Skaggs	St Louis
164	21-17134	JAMES C ROBERTS	St Louis
165	21-17135	ANDREW C ROBERTS	St Louis
166	21-17136	JAMES C ROBERTS	St Louis
167	21-17137	JAMES C ROBERTS	St Louis
168	21-17139	Glen Forest LLC	St Louis
169	21-17140	Glen Forest LLC	St Louis
170	21-17141	Glen Forest LLC	St Louis
171	21-17142	Glen Forest LLC	St Louis
172	21-17144	Glen Forest LLC	St Louis
173	21-17145	Glen Forest LLC	St Louis
174	21-17146	Glen Forest LLC	St Louis
175	21-17151	Robert B Mueller	St Louis
176	21-17161	EQUITY REALTY LLC	St Louis
177	21-17162	JAMES C ROBERTS	St Louis
178	21-17163	SOUTH BIG BEND APARTMENTS LLC	St Louis
179	21-17164	LYNDOVER GARDEN APARTMENTS LLC	St Louis
180	21-17170	BELLEVUE APARTMENTS LLC	St Louis
181	21-17171	BELLEVUE APARTMENTS LLC	St Louis

182	21-17172	ROSELAND TERRACE APARTMENTS LLC	St Louis
183	21-17173	JAMES C ROBERTS	St Louis
184	21-17193	JAMES C ROBERTS	St Louis
185	21-17210	Evelyn Enboden	St Louis
186	21-17223	Doghouse Investments LLC	St Louis
187	21-17234	Algonquin Golf Club Inc	St Louis
188	21-17243	Bruce G Wehner	St Louis
189	21-17248	ALLEN ROOFING AND SUPPLY COMPANY	St Louis
190	21-17255	Tlapek Family Trust	St Louis
191	21-17265	Elite Realty Group LLC	St Louis
192	21-17266	Elite Realty Group LLC	St Louis
193	21-17267	Elite Realty Group LLC	St Louis
194	21-17268	Elite Realty Group LLC	St Louis
195	21-17269	Elite Realty Group LLC	St Louis
196	21-17270	Elite Realty Group LLC	St Louis
197	21-17271	Elite Realty Group LLC	St Louis
198	21-17272	Elite Realty Group LLC	St Louis
199	21-17273	Elite Realty Group LLC	St Louis
200	21-17276	JAMES S LEWIS	St Louis
201	21-17283	JAMES C ROBERTS	St Louis
202	21-17284	DAILEE NEW HAMPSHIRE LLC	St Louis
203	21-17285	NEW HAMPSHIRE REALTY LLC	St Louis
204	21-17286	NEW HAMPSHIRE REALTY LLC	St Louis
205	21-17287	NEW HAMPSHIRE REALTY LLC	St Louis
206	21-17292	Dennis A White	St Louis
207	21-17301	Paul Young	St Louis
208	21-17304	Anthony Lupo	St Louis
209	21-17320	CM Casalone Properties II Inc	St Louis
210	21-17321	Rickey E Finney	St Louis
211	21-17322	David J Gregory	St Louis
212	21-17328	SM Holdings LLC	St Louis
213	21-17331	Jeffrey Evitts	St Louis
214	21-17352	304 FORDER LLC	St Louis
215	21-17355	DEVAULT PROPERTIES LLC	St Louis
216	21-17356	JJS Real Estate LLC	St Louis
217	21-17357	Molner Investments LLC	St Louis
218	21-17361	R2R Investments LLC	St Louis
219	21-17362	St. Sophia Realty LLC	St Louis
220	21-17365	MC2S LLC	St Louis
221	21-17366	GRANDVIEW PROPERTIES LLC	St Louis
222	21-17370	MC2S LLC	St Louis
223	21-17371	MC2S LLC	St Louis
224	21-17373	MC2S LLC	St Louis
225	21-17374	FOUNTAINVIEW PROPERTIES LLC	St Louis
226	21-17375	R2R Investments LLC	St Louis
227	21-17377	R2R Investments LLC	St Louis
228	21-17380	MC2S LLC	St Louis
229	21-17381	Tri Star Acquisitions LLC	St Louis

230	21-17382	1216 Esquire Dr LLC	St Louis
231	21-17383	MC2S LLC	St Louis
232	21-17390	Lanpar Corp	St Louis
233	21-17392	MC2S LLC	St Louis
234	21-17393	GRANDVIEW PROPERTIES LLC	St Louis
235	21-17394	MC2S LLC	St Louis
236	21-17395	MC2S LLC	St Louis
237	21-17396	Tri Star Acquisition LLC	St Louis
238	21-17397	MC2S LLC	St Louis
239	21-17398	MC2S LLC	St Louis
240	21-17400	RCL ENTERPRISES LLC	St Louis
241	21-17401	MC2S LLC	St Louis
242	21-17402	MC2S LLC	St Louis
243	21-17403	MC2S LLC	St Louis
244	21-17404	MC2S LLC	St Louis
245	21-17409	Tri Star Acquisition LLC	St Louis
246	21-17410	GRANDVIEW PROPERTIES LLC	St Louis
247	21-17411	Tri Star Acquisition LLC	St Louis
248	21-17412	Tri Star Acquisition LLC	St Louis
249	21-17415	MC2S LLC	St Louis
250	21-17416	Tri Star Acquisition LLC	St Louis
251	21-17417	FIVE STAR ACQUISITIONS LLC	St Louis
252	21-17418	Lanpar Corp	St Louis
253	21-17419	FOUNTAINVIEW PROPERTIES LLC	St Louis
254	21-17421	MC2S LLC	St Louis
255	21-17422	MC2S LLC	St Louis
256	21-17425	MC2S LLC	St Louis
257	21-17426	MC2S LLC	St Louis
258	21-17427	Tri Star Acquisition LLC	St Louis
259	21-17430	FIVE STAR ACQUISITIONS LLC	St Louis
260	21-17432	Lanpar Corp	St Louis
261	21-17433	Lanpar Corp	St Louis
262	21-17434	MC2S LLC	St Louis
263	21-17436	RCL ENTERPRISES LLC	St Louis
264	21-17439	MC2S LLC	St Louis
265	21-17440	MC2S LLC	St Louis
266	21-17442	MC2S LLC	St Louis
267	21-17443	MC2S LLC	St Louis
268	21-17445	MC2S LLC	St Louis
269	21-17452	GRANDVIEW PROPERTIES LLC	St Louis
270	21-17453	GRANDVIEW PROPERTIES LLC	St Louis
271	21-17454	8932 Boyce PI LLC	St Louis
272	21-17459	WREN CAPITAL GROUP LLC	St Louis
273	21-17462	Moulton Limited Partnership	St Louis
274	21-17465	Benny Suen	St Louis
275	21-17466	WREN CAPITAL GROUP LLC	St Louis
276	21-17467	WREN CAPITAL GROUP LLC	St Louis
277	21-17468	FOUNTAINVIEW PROPERTIES LLC	St Louis

278	21-17469	WREN CAPITAL GROUP LLC	St Louis
279	21-17470	WREN CAPITAL GROUP LLC	St Louis
280	21-17471	WREN CAPITAL GROUP LLC	St Louis
281	21-17472	Tri Star Acquisition LLC	St Louis
282	21-17473	Lanpar Corp	St Louis
283	21-17477	Benny Suen	St Louis
284	21-17480	Sea Dream LLC	St Louis
285	21-17481	RCL ENTERPRISES LLC	St Louis
286	21-17482	GRANDVIEW PROPERTIES LLC	St Louis
287	21-17487	GRANDVIEW PROPERTIES LLC	St Louis
288	21-17490	SUEN BROS CORP	St Louis
289	21-17491	RCL ENTERPRISES LLC	St Louis
290	21-17492	SUEN BROS CORP	St Louis
291	21-17493	Cuong Chi Lam	St Louis
292	21-17496	GRANDVIEW PROPERTIES LLC	St Louis
293	21-17497	Front Porch Homes LLC	St Louis
294	21-17502	RCL ENTERPRISES LLC	St Louis
295	21-17506	Elite Properties Investments LLC	St Louis
296	21-17510	Tran M Truong	St Louis
297	21-17513	GRANDVIEW PROPERTIES LLC	St Louis
298	21-17524	JB National LLC	St Louis
299	21-17525	JB National LLC	St Louis
300	21-17527	JB National LLC	St Louis
301	21-17528	Atherton Realty III LLC Roberts Realty	St Louis
302	21-17529	ATHERTON REALTY I LLC	St Louis
303	21-17530	ATHERTON REALTY III LLC	St Louis
304	21-17531	ATHERTON REALTY II LLC	St Louis
305	21-17532	ATHERTON REALTY I LLC	St Louis
306	21-17533	ATHERTON REALTY II LLC	St Louis
307	21-17534	FOUNTAINVIEW PROPERTIES LLC	St Louis
308	21-17535	ATHERTON REALTY I LLC	St Louis
309	21-17536	ATHERTON REALTY III LLC	St Louis
310	21-17537	ATHERTON REALTY I LLC	St Louis
311	21-17538	ATHERTON REALTY I LLC	St Louis
312	21-17559	Birch Property LLC	St Louis
313	21-17560	5G Homes LLC	St Louis
314	21-17561	Birch Property LLC	St Louis
315	21-17562	JB National LLC	St Louis
316	21-17567	Rohra Family Rev Living Trust	St Louis
317	21-17578	6605 KINGSBURY LLC	St Louis
318	21-17579	6623 KINGSBURY LLC	St Louis
319	21-17580	JC ROBERTS	St Louis
320	21-17581	NEW HAMPSHIRE REALTY LLC	St Louis
321	21-17582	Birch Property LLC	St Louis
322	21-17584	COLLEEN W COOK	St Louis
323	21-17585	6655 KINGSBURY LLC	St Louis
324	21-17586	517 KINGSLAND LLC	St Louis
325	21-17587	6829 KINGSBURY LLC	St Louis

326	21-17588	Theodore Dearing	St Louis
327	21-17589	Peter J Mueller	St Louis
328	21-17596	Ginsberg Melman Real Estate Partners	St Louis
329	21-17597	7539 BYRON LLC	St Louis
330	21-17599	Keiko Hirose	St Louis
331	21-17600	Wendy Hershey	St Louis
332	21-17604	JAMES C ROBERTS	St Louis
333	21-17611	WERNER J KUGLER	St Louis
334	21-17612	Guoyu Ling	St Louis
335	21-17613	Michael Grewe	St Louis
336	21-17615	EQUITY REALTY LLC	St Louis
337	21-17616	EQUITY REALTY LLC	St Louis
338	21-17620	5G Homes LLC	St Louis
339	21-17627	Claymoor LLC	St Louis
340	21-17630	Algonquin Golf Club Inc	St Louis
341	21-17637	Brian J. Haberberger	St Louis
342	21-17639	Murdoch Garden Apartments LLC	St Louis
343	21-17640	Mary Patricia Boever	St Louis
344	21-17642	Algonquin Golf Club Inc	St Louis
345	21-17646	Algonquin Golf Club Inc	St Louis
346	21-17648	Algonquin Golf Club Inc	St Louis
347	21-17655	Moulton Limited Partnership	St Louis
348	21-17656	Moulton Limited Partnership LP	St Louis
349	21-17661	CEDAR CREEK LODGE APARTMENT HOMES LLC	St Louis
350	21-17662	CEDAR CREEK LODGE APARTMENT HOMES LLC	St Louis
351	21-17664	JOHN G JOYCE	St Louis
352	21-17666	Hampton Kepalt LLC	St Louis
353	21-17674	BIG BEND APARTMENTS LLC	St Louis
354	21-17675	BIG BEND APARTMENTS LLC	St Louis
355	21-17679	Ravi S Bhoothanath	St Louis
356	21-17685	CEDAR CREEK LODGE APARTMENT HOMES LLC	St Louis
357	21-17686	William Grant	St Louis
358	21-17698	Donna Ackman	St Louis
359	21-17700	Anthony Lupo	St Louis
360	21-17701	D E Green Family LP	St Louis
361	21-17716	427 Kingston Dr LLC	St Louis
362	21-17717	Elite Properties Investment LLC	St Louis
363	21-17738	Swiss Chalet LLC	St Louis
364	21-17739	315 Summit LLC	St Louis
365	21-17747	315 Summit LLC	St Louis
366	21-17761	Maurer Family Trust	St Louis
367	21-17763	Wolter Leonard	St Louis
368	21-17764	Kevin J Brennan	St Louis
369	21-17765	Scott Arendt	St Louis
370	21-17767	Gerald Michel	St Louis
371	21-18308	Bava Gerald J Etal	St Louis
372	21-18309	Crancer Ralph E III Robyn R HW JT	St Louis
373	21-18310	Dieberg Five L P A DE LTD PTNSP	St Louis

374	21-18311	Walnut Orchard LLC	St Louis
375	21-18312	Padousis Laura Dieberg Trustee	St Louis
376	21-18313	Dierberg Five L P A De LTD Ptosp	St Louis
377	21-18314	GSME LLC	St Louis
378	21-18315	Fritz William R and Beverly HW	St Louis
379	21-18316	Kotovskyy John R and Elaine L HW Trustees	St Louis
380	21-18317	NYGAARD PARTNERS L P A GEORGIA LIMITED P	St Louis
381	21-18318	LJPP LLC	St Louis
382	21-18319	LJPP LLC	St Louis
383	21-18320	LJPP LLC	St Louis
384	21-18321	Wild Turkey Lane Lot 8 LLC	St Louis
385	21-18442	EZ Storage Kirkwood LLC	St Louis
386	21-18443	EZ Storage Kirkwood LLC	St Louis
387	21-18444	EZ Storage Kirkwood LLC	St Louis
388	21-18447	EZ Storage STLCO LLC	St Louis
389	22-34000	David and Fatima Coonrod	Jefferson
390	22-34002	New Frontier Material LLC Alpha	Jefferson
391	22-34003	New Frontier Material LLC Alpha	Jefferson
392	22-34004	New Frontier Material LLC Alpha	Jefferson
393	22-53000	Donna Marquart	Crawford
394	22-66000	Berkley Real Estate LLC	Lincoln
395	22-66001	Quail Run MHC LLC	Lincoln
396	22-84022	Courtney White	St Francois