

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

Approved 04/04/2023  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 03/21/2023

**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  
A. Westermann (ASW), Chief Counsel  
S. Wankum (SW), Miscellaneous Professional  
D. Wood (DW), Legislative/Policy Analyst

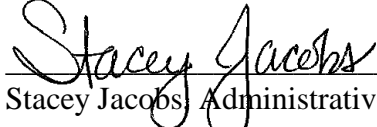
▶ **Review Minutes from Previous Meeting**

- 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 and personnel matters per Sections 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:10 p.m. VC made a motion to reopen the meeting at 2:29 p.m. DM seconded the motion. The meeting reopened at 2:29 p.m.
- ▶ VC made a motion to adjourn the meeting at 2:29 p.m. The motion was seconded by DM. The meeting adjourned at 2:29 p.m.

  
\_\_\_\_\_  
Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

Posted: 03/20/2023

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, MARCH 21, 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](https://stateofmo.webex.com)

You can also dial 173.243.2.68 and enter your meeting number.

#### **Tap to join from a mobile device (attendees only)**

[+1-650-479-3207](tel:+16504793207),[24654701159##](tel:+16504793207) Call-in toll number (US/Canada)

#### **Join by phone**

1-650-479-3207 Call-in toll number (US/Canada)

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, March 21, 2023

1:30 p.m.

- I. Memorandums of Understanding**
  - A. Jasper County – Commercial
  - B. St. Louis County – Residential
  - C. Shannon County – Residential
  - D. Pemiscot County – Budget
  
- II. 2022-2023 Maintenance Plan**
  - A. Approval – Chariton County – Signature Page
  
- III. Applications for Review**
  - A. 21-15894 Niehaus v. St. Louis County
  - B. 21-110445 Coleman v. St. Louis County
  
- IV. Stipulations**
  - A. Exhibit A., 1 – 54
  
- V. Dismissals**
  - A. Exhibit B., 1 – 243
  
- VI. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meeting of the State Tax Commission of Missouri dated March 7, 2023, and Closed Meeting Minutes dated March 7, 2023)
  - C. Section Update
  - D. 2023 BBQ Luncheon
  - E. Legal Assistant Vacancy Update to Salary
  
- VII. Legal**
  - A. Section Update
  
- VIII. Local Assistance**
  - A. Section Update
  - B. Greene County Letter of Concern
  
- IX. Original Assessment**
  - A. Section Update
  
- X. Property Tax/Legislative Items**
  
- XI. Commission Comments**
  
- XII. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Sections 610.021(3) and (13)
  
- XIII. Open Session**

## **XIV. Adjournment<sup>1</sup>**

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

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** Memorandum of Understanding – Jasper County, Commercial

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Jasper County based on their 2021-2022 commercial ratio study of 74.55%. 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 Jasper 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 – St. Louis City, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for St. Louis City based on their 2021-2022 residential sales study of 83.09%. 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 St. Louis City 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 – Shannon County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Shannon County based on their 2021-2022 residential sales study of 63.11%. 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 Shannon 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 – Pemiscot County, Budget

**Motion(s)/Comments:** LJ presented a Budget Memo of Understanding (MOU) for Pemiscot County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue account to the assessment maintenance fund for 2023 in the amount of \$75,000.00. The three year average will be computed for the 2023 budget year and every year succeeding as if the entire \$75,000.00 had actually been deposited in the assessment fund for 2023. VC made a motion to approve the Pemiscot County Budget MOU. 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:** 2022-2023 Maintenance Plan – Chariton County

**Motion(s)/Comments:** LJ distributed the 2022-2023 Assessment Maintenance Plan Agreement and Approval Letters for Chariton County. VC made a motion to approve the 2022-2023 Assessment Maintenance Plan Agreement and Approval Letter for Chariton County. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** Application for Review – 21-15894 Niehaus v. St. Louis County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 21-15894, Niehaus v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-15894, Niehaus v. St. Louis County. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** Application for Review – 21-110445 Coleman v. St. Louis County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 21-110445, Coleman v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-110445, Coleman v. St. Louis County. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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**

**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:** 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**

**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:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated March 7, 2023, and Closed Meeting Minutes dated March 7, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated March 7, 2023, and Closed Meeting Minutes dated March 7, 2023. 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 BBQ Luncheon

**Motion(s)/Comments:** SJ presented a list of dates for the 2023 BBQ Luncheon along with three catering options. The Commission discussed the dates and the options for the caterers. VC made a motion to reserve the McClung Park Outdoor Pavilion for June 14, 2023, at an estimated cost of \$75.00, have Lutz cater the luncheon at an estimated cost of \$622.00, and that the STC will purchase beverages for the luncheon. 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:** Legal Assistant Vacancy Notice Update to Salary

**Motion(s)/Comments:** SJ presented an updated Legal Assistant vacancy notice increasing the annual salary to \$42,457 due to the 8.7% COLA increase. VC made a motion to approve the updated Legal Assistant vacancy notice at an annual salary of \$42,457. 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:** 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 – Greene County, Residential

**Motion(s)/Comments:** LJ presented the Letter of Concern for Greene County based on their 2021-2022 residential sales study of 85.00%.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

**Motion(s)/Comments:** SJ provided the Original Assessment Section Update.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DW presented a 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	21-110713	S T P Properties L L C	St. Louis	\$345,730	\$294,340	14.86%	2021 and 2022
2	21-111168	Postal Properties Westport Industrial LLC	St. Louis	\$304,000	\$288,000	5.26%	2021 and 2022
3	21-12127	TRIPLE M HOLDINGS LLC	St. Louis	\$21,660	\$20,330	6.14%	2021 and 2022
4	21-13061	MACDONALD SUSAN GEORGE FIRST AMENDED	St. Louis	\$108,130	\$98,800	8.63%	2021 and 2022
5	21-13193	WOLFE DOUGLAS W and MARTHA HAWTHORNE H W	St. Louis	\$103,550	\$99,180	4.22%	2021 and 2022
6	21-13340	SMITH DAVID R TRUSTEE	St. Louis	\$126,520	\$114,000	9.90%	2021 and 2022
7	21-13609	HOLTON CARLOTAHERMANN TRUSTEE	St. Louis	\$359,200	\$321,100	10.61%	2021 and 2022
8	21-13679	LANG DAVID L TR	St. Louis	\$285,000	\$274,400	3.72%	2021 and 2022
9	21-13683	ZOROUFCHI JAFFAR and PAMELA J H W	St. Louis	\$206,190	\$201,040	2.50%	2021 and 2022
10	21-13704	ROESSLER RICHARD M	St. Louis	\$128,570	\$113,700	11.57%	2021 and 2022
11	21-13708	BLOCK MARIE REVOCABLE LIVING TRUST THE	St. Louis	\$745,750	\$728,560	2.31%	2021 and 2022
12	21-13712	SIDDIQUI FAMILY REVOCABLE LIVING TRUST	St. Louis	\$162,720	\$146,410	10.02%	2021 and 2022
13	21-13737	PATTERSON DUANE A and JOYCE G H W TRS	St. Louis	\$86,010	\$81,280	5.50%	2021 and 2022
14	21-13748	MACALADY FRANCIS L SR REVOCABLE LIVING	St. Louis	\$57,930	\$54,630	5.70%	2021 and 2022
15	21-13772	CLEVINGER BRIAN L VICKI A H W	St. Louis	\$142,880	\$132,240	7.45%	2021 and 2022
16	21-13783	MAUE MICHELE M and NASH GEOFFREY S LIVING	St. Louis	\$127,700	\$123,820	3.04%	2021 and 2022
17	21-13826	SAEGER JEFFREY D and KATHI J H W	St. Louis	\$120,760	\$113,320	6.16%	2021 and 2022
18	21-13839	K and G RENTAL PROPERTIES LLC	St. Louis	\$57,230	\$49,650	13.24%	2021 and 2022

19	21-14466	MAZZARELLA LIVING TRUST THE	St. Louis	\$19,000	\$13,300	30.00%	2021 and 2022
20	21-14665	BLAN CORPORATION	St. Louis	\$65,130	\$10,260	84.25%	2021 and 2022
21	21-14952	BIRKE DANIEL M and CAROL A H W TRUSTEES	St. Louis	\$38,000	\$2,340	93.84%	2021 and 2022
22	21-15011	BEATTY GEORGE F and MARY CAROLYN H W	St. Louis	\$117,310	\$113,050	3.63%	2021 and 2022
23	21-15035	RIGBY JAMES B and BARBARA L H W	St. Louis	\$87,840	\$85,040	3.19%	2021 and 2022
24	21-15037	MUHLENBRUCH DAVID C CAROL J H W	St. Louis	\$76,870	\$73,760	4.05%	2021 and 2022
25	21-15380	CHLANDA WILLIAM GARY	St. Louis	\$10,490	\$8,170	22.12%	2021 and 2022
26	21-15923	Estate of Dennis Allen	St. Louis	\$19,700	\$14,250	27.66%	2021 and 2022
27	21-15924	Alex Forster	St. Louis	\$27,550	\$19,000	31.03%	2021 and 2022
28	21-15925	Estate of Gerald Dawson	St. Louis	\$46,550	\$42,370	8.98%	2021 and 2022
29	21-15926	Michael Ihmoud Trust 1 (reclassified from Residential to Agricultural)	St. Louis	\$15,930	\$4,200	73.63%	2021 and 2022
30	21-15927	Mohamed Ihmoud	St. Louis	\$10,390	\$9,500	8.57%	2021 and 2022
31	21-15929	3M Real Estate LLC (reclassified from Residential to Agricultural)	St. Louis	\$3,720	\$20	99.46%	2021
32	21-15930	3M Real Estate LLC (reclassified from Residential to Agricultural)	St. Louis	\$3,650	\$20	99.45%	2021
33	21-15931	Mohamed Ihmoud (reclassified from Residential to Agricultural)	St. Louis	\$10,720	\$310	97.11%	2021
34	21-15932	Michael Ihmoud Trust 2 (reclassified from Residential to Agricultural)	St. Louis	\$10,700	\$310	97.10%	2021
35	21-15934	Mohamed Ihmoud (reclassified from Residential to Agricultural)	St. Louis	\$11,290	\$350	96.90%	2021

36	21-15936	Stephanie S Burns Trust	St. Louis	\$79,210	\$71,250	10.05%	2021 and 2022
37	21-17832	Cornerstone Industrial Fund I LLC	St. Louis	\$903,970	\$857,600	5.13%	2021 and 2022
38	21-17851	Metro Court LLC	St. Louis	\$758,780	\$681,150	8.98%	2021 and 2022
39	21-17853	Saint Louis Properties II LLC	St. Louis	\$790,780	\$718,240	9.17%	2021 and 2022
40	21-17855	Crow Lackland #1 LLC	St. Louis	\$646,430	\$527,900	18.34%	2021 and 2022
41	21-17859	MDC Weldon LLC	St. Louis	\$342,560	\$288,000	15.93%	2021 and 2022
42	21-17860	MDC Congressional LLC	St. Louis	\$991,870	\$771,740	22.19%	2021 and 2022
43	21-17862	KreskoMaune LLC	St. Louis	\$677,020	\$585,890	13.46%	2021 and 2022
44	21-17863	MDC Onyx LLC	St. Louis	\$1,058,020	\$960,000	9.26%	2021 and 2022
45	22-10539	Donald Matthew Vierling	St. Louis	\$21,080	\$20,150	4.41%	2022
46	22-10542	Karen M Gregory	St. Louis	\$10,910	\$10,670	2.20%	2022
47	22-10592	Howard L Weisel	St. Louis	\$14,260	\$13,870	2.73%	2022
48	22-10593	William Dahm	St. Louis	\$470	\$450	4.26%	2022
49	22-10594	Nancy Koors	St. Louis	\$15,920	\$12,880	19.10%	2022
50	22-30066	Shahbaz Enterprises LLC	Jackson	\$43,840	\$25,600	41.61%	2022
51	22-30067	Shahbaz Enterprises LLC	Jackson	\$115,632	\$67,200	41.88%	2022
52	22-30068	Shahbaz Enterprises LLC	Jackson	\$146,516	\$86,400	41.03%	2022
53	22-30069	Shahbaz Enterprises LLC	Jackson	\$82,240	\$48,000	41.63%	2022
54	22-30070	Shahbaz Enterprises LLC	Jackson	\$12,351	\$12,800	-3.64%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-110520	Frontenac Investors Inc Frontenac Bank	St. Louis
2	21-110523	1977 Properties L L C Etal	St. Louis
3	21-110526	Hillyard Sales Company Eastern	St. Louis
4	21-110527	J D Street and Company Inc	St. Louis
5	21-110529	West Five Ltd Mckee Realty co	St. Louis
6	21-110533	Gerst Development A Partnership	St. Louis
7	21-110541	Construction Investment Company	St. Louis
8	21-110545	Electro Credit Union	St. Louis
9	21-110546	Electro Savings Credit Union	St. Louis
10	21-110553	White Castle System Inc	St. Louis
11	21-110559	White Castle System Inc	St. Louis
12	21-110560	Holloway Ronald S Trustee Etal White Castle System Inc	St. Louis
13	21-110562	Huston Penny L	St. Louis
14	21-110567	Fs Holding Company	St. Louis
15	21-110568	Fs Holding Company	St. Louis
16	21-110575	Commercial Bank	St. Louis
17	21-110586	London Investment Company	St. Louis
18	21-110587	Jefferson Bankand Trust Company	St. Louis
19	21-110588	Jefferson Bankand Trust Company	St. Louis
20	21-110589	Jefferson Bankand Trust Company	St. Louis
21	21-110590	Northrup Investment Company Inc	St. Louis
22	21-110598	Kennelwood Villages Inc	St. Louis
23	21-110605	8282 Forsyth Llc	St. Louis
24	21-110606	211 W Lockwoodllc	St. Louis
25	21-110617	Crest Development Co A Mocorp	St. Louis
26	21-110628	Realty Income Properties 17 Llc	St. Louis
27	21-110629	Heitz Robert J Living Trust	St. Louis
28	21-110630	Arsenal Creditunion - Dmaac	St. Louis
29	21-110652	Missouri American Water	St. Louis
30	21-110653	Missouri American Water	St. Louis
31	21-110656	Agm North Warson Llc	St. Louis
32	21-110671	Cuccio Holdings Llc	St. Louis
33	21-110689	Blf L L C A Missouri Limited Liability C	St. Louis
34	21-110694	Rhodes Development Llc	St. Louis
35	21-110695	Rhodes Development	St. Louis
36	21-110697	Tvt Llc	St. Louis
37	21-110698	Express Enterprises Llc	St. Louis
38	21-110701	Manufacturers Supplies Company	St. Louis
39	21-110705	United Food and Commercial Workers Union L	St. Louis
40	21-110706	Gross Holdingsinc	St. Louis

41	21-110731	Arc Cafehld001 Llc	St. Louis
42	21-110736	Johnny Londoff Chevrolet Inc	St. Louis
43	21-110744	Bandg Investments Brandle Llc	St. Louis
44	21-110747	Fenix Realty Company	St. Louis
45	21-110752	L J S Inc	St. Louis
46	21-110755	Hartwig Investments Llc	St. Louis
47	21-110756	Hartwig Investments Llc	St. Louis
48	21-110757	Cwa Local 6300 Building Corporation	St. Louis
49	21-110759	Ward Property Management Llc	St. Louis
50	21-110760	Midamerica Hotels Corporation	St. Louis
51	21-110762	Midamerica Hotel Corporation	St. Louis
52	21-110763	Midamerica Hotel Corporation	St. Louis
53	21-110764	Midamerica Hotel Corporation	St. Louis
54	21-110765	Midamerica Hotel Corporation	St. Louis
55	21-110766	Midamerica Hotel Corporation	St. Louis
56	21-110769	Drury James L Trustee Etal	St. Louis
57	21-110793	Trsre Olive Llc	St. Louis
58	21-110795	Offshore Technologies Llc	St. Louis
59	21-110796	Farmers and Merchants Bank	St. Louis
60	21-110798	Riva Ridge Properties L L C	St. Louis
61	21-110800	G A Propertiesllc	St. Louis
62	21-110801	G A Propertiesllc	St. Louis
63	21-110803	Mkml Properties Llc	St. Louis
64	21-110804	Mkml Properties Llc	St. Louis
65	21-110817	Janet Mcafee Inc	St. Louis
66	21-110820	Firm Holdings Ii Llc	St. Louis
67	21-110828	Williamsburg Enterprises Llc A Missouri	St. Louis
68	21-110832	J P Lewis Properties Llc	St. Louis
69	21-110835	M and K Investments L L C	St. Louis
70	21-110841	Landvatter Ready Mix Inc	St. Louis
71	21-110842	Dennis Denis J Jr Trustee Etal	St. Louis
72	21-110843	Jc Southport L L C	St. Louis
73	21-110844	Argonne Development L L C	St. Louis
74	21-110851	Craig Road Partners Llc	St. Louis
75	21-110852	Psl Squared Inc A Corporation	St. Louis
76	21-110853	Carder Properties Llc	St. Louis
77	21-110861	Schmick Properties Llc	St. Louis
78	21-110865	Roton Productsinc	St. Louis
79	21-110870	Dsjs #1 Llc	St. Louis
80	21-110871	Multack Bldg L L C The	St. Louis
81	21-110883	Vogel Investment Group Llc	St. Louis
82	21-110911	Mje L L C	St. Louis
83	21-110913	Mje L L C	St. Louis
84	21-110919	Gravois Home Savings and Loan Assn The	St. Louis
85	21-110920	Gravois Home Savings and Loan Assn The	St. Louis



86	21-110921	Gravois Home Savings and Loan Assn The	St. Louis
87	21-110923	Heartland Bank	St. Louis
88	21-110924	Scott Realty Holdings Llc	St. Louis
89	21-110925	Scott Realty Holdings Llc	St. Louis
90	21-110998	Sappington Plaza L L C	St. Louis
91	21-111010	St John Investment Partners Llc	St. Louis
92	21-111024	Don Ganim Investments Llc	St. Louis
93	21-111041	Ferguson Missouri Holdings Llc	St. Louis
94	21-111044	Neighbors Credit Union	St. Louis
95	21-111055	Studt Office L C	St. Louis
96	21-111059	Ortmann Overland Home	St. Louis
97	21-111060	Ortmann Overland Home	St. Louis
98	21-111064	Katsam Cassens Llc	St. Louis
99	21-111093	M R Holdings Llc	St. Louis
100	21-111100	Galloway Properties Inc	St. Louis
101	21-111109	Bommarito Group Llc	St. Louis
102	21-111110	American Eagle Credit Union	St. Louis
103	21-111111	American Eagle Credit Union	St. Louis
104	21-111112	American Eagle Credit Union	St. Louis
105	21-111128	Ppm Baur Llc	St. Louis
106	21-111142	As Ventures Romiss Llc	St. Louis
107	21-111143	Niezing Jan R Ursula F H w	St. Louis
108	21-111144	Niezing Jan R Ursula F H w	St. Louis
109	21-111145	Kamp Noles L L C	St. Louis
110	21-111161	C and S Properties Llc	St. Louis
111	21-111165	Westpointe Group L L C	St. Louis
112	21-111167	Postal Properties Hanley Indust L L C	St. Louis
113	21-111179	K H Holdings Llc	St. Louis
114	21-111184	Lindbergh Lincoln Associates L L C Thomas P Jackman	St. Louis
115	21-111185	201 N Central Llc	St. Louis
116	21-111192	Cancila Family Real Estate Llc	St. Louis
117	21-111194	Wolff Partnership Llc	St. Louis
118	21-111200	Integrated Facility Services Inc	St. Louis
119	21-111214	Metzler Property L L C	St. Louis
120	21-111215	Spirit Corporate Center Three L L C	St. Louis
121	21-111220	Laclair Warehouse One L lc	St. Louis
122	21-111226	Seven Streams Properties Llc	St. Louis
123	21-111239	Esslinger Carol L Trustee	St. Louis
124	21-111249	Family Video Movie Club	St. Louis
125	21-111250	Family Video Movie Club	St. Louis
126	21-111251	Family Video Movie Club	St. Louis
127	21-111252	Keith Hoogland Limited Partnership	St. Louis
128	21-111262	R and L Development L L C A Mo Limited Lia	St. Louis

129	21-111263	R and L Development L L C A Mo Limited Lia	St. Louis
130	21-111264	R and L Development L L C A Mo Limited Lia	St. Louis
131	21-111268	Loehr Investments Inc	St. Louis
132	21-111269	Burtelow Angela M Trustee Etal	St. Louis
133	21-111270	Meglio Partners Llc	St. Louis
134	21-11362	IRBY YVETTE R	St. Louis
135	21-11905	SILVER MINE INVESTMENTS L L C	St. Louis
136	21-12136	TSB INVESTMENTS LLC	St. Louis
137	21-12421	OP HOLDINGS L L C	St. Louis
138	21-12454	AC2 LLC	St. Louis
139	21-12504	8137 SAINT CHARLES LANE LLC	St. Louis
140	21-12763	MELTON MERYL E BILL W H H	St. Louis
141	21-12771	KING ELENA A	St. Louis
142	21-12779	8927 IROQUOIS TRUST	St. Louis
143	21-12791	PREMIER PROPERTIES and REAL ESTATE LLC	St. Louis
144	21-12793	WANG SHUHUA and ZHU LEI H W	St. Louis
145	21-12808	MANOCHA PAWAN K and HUNDAL JASREET H W	St. Louis
146	21-12826	PATEL LIVING TRUST	St. Louis
147	21-12845	DESMOND PEGGY TRUSTEE	St. Louis
148	21-12898	ABandT PROPERTIES LLC	St. Louis
149	21-12940	BEISHEIM WALTER and LEONSSIA A H W	St. Louis
150	21-13005	GELLER BARBARA K TRUSTEE	St. Louis
151	21-13040	ROBERTS GREG and CINDY E QUALIFIED	St. Louis
152	21-13066	SCHENCK SCOTT and MOORE ROBERTA H W	St. Louis
153	21-13114	DIBLASI AMY E	St. Louis
154	21-13233	COOPER GERTRUDE E TRUSTEE	St. Louis
155	21-13287	ZENG KUI and YU TAO T E	St. Louis
156	21-13361	CRUZ MARY ALICE TRUSTEE	St. Louis
157	21-13376	SCHACHTER WILLARD and STEPHANIE TURNER H W	St. Louis
158	21-13380	LOOMSTEIN KAY DIANE REVOCABLE TRUST	St. Louis
159	21-13409	HU YI and NI SHUBEI H W	St. Louis
160	21-13572	FAGIN MICHAEL and CARYE H W	St. Louis
161	21-13651	STRATMEYER CHRISTOPHER	St. Louis
162	21-13694	FIXMAN ELAINE M REVOCABLE TRUST NO 1	St. Louis
163	21-13730	BROWN BARBARA REVOCABLE TRUST	St. Louis
164	21-13743	WEISSMAN RANDY L LINDA K H W	St. Louis
165	21-13752	STERNBERG FAMILY REVOCABLE TRUST	St. Louis

166	21-13759	WEISHAAR MICHAEL F and LAVERNE E H W	St. Louis
167	21-13768	RIVARD PAUL M ETAL	St. Louis
168	21-13769	SCHLAUTMAN JOHN A and PATRICIA A H W	St. Louis
169	21-13812	PATTERSON ROBERT C and ANNAMARIE H W	St. Louis
170	21-13830	SAEGER PROPERTIES L L C	St. Louis
171	21-13831	KOCH RICHARD O	St. Louis
172	21-13854	ROEHM ALFRED and MAYBELLE H W	St. Louis
173	21-13862	HONOLD JUSTIN M and JULIA W H W	St. Louis
174	21-13865	SCHRADER HAROLD A DAISY L H W TRUSTEES	St. Louis
175	21-13866	EAST SWAN PARTNERS LLC	St. Louis
176	21-13871	MILLER SANFORD J BABETTE D H W	St. Louis
177	21-13877	LITMAN CAROLE L REVOCABLE TRUST	St. Louis
178	21-13931	MAHONEY STEPHEN RICHARD	St. Louis
179	21-13997	TAYLOR JUSTIN M REVOCABLE TRUST	St. Louis
180	21-14024	BUTLER BRIAN P and LINDSEY P H W	St. Louis
181	21-14094	DIAMANT MARLENE LIVING TRUST THE	St. Louis
182	21-14095	GARRISON GAYE L TR	St. Louis
183	21-14101	LIAMSIRIWATANA VINAI PRAMSRI H W	St. Louis
184	21-14127	SMITH ROGER W and SALLY L REVOCABLE TRUST	St. Louis
185	21-14131	SCHOOLING EDWIN E CAROLYN E H W	St. Louis
186	21-14189	OP HOLDINGS L L C	St. Louis
187	21-14267	BAKER CHARLES TRUSTEE ETAL	St. Louis
188	21-14333	LEVINE MYRA I LIVING TRUST	St. Louis
189	21-14375	KRONER JOHN E and TAMMY J T E	St. Louis
190	21-14405	WRIGHT KINGSLEY O SR	St. Louis
191	21-14407	FAHEY EUGENE G and NORA E H W	St. Louis
192	21-14459	SCHOEN JAMES and SUSAN T E	St. Louis
193	21-14498	STECK DAVID W and ELIZABETH S T E ET AL	St. Louis
194	21-14503	HG CAPITAL LLC	St. Louis
195	21-14508	2845 Lindbergh Properties LLC	St. Louis
196	21-14518	BARRECA SUSAN ETAL	St. Louis
197	21-14584	MEYERS MARVIS C REVOCABLE TRUST	St. Louis
198	21-14591	NISMARK 2 LLC	St. Louis
199	21-14609	SMITH TODD P ETAL J T	St. Louis
200	21-14629	REXROAT DAVID R and SHEILA H W	St. Louis
201	21-14646	BRETZ DEREK M and LAURA L H W	St. Louis
202	21-14648	KING THOMAS E and SARAH E H W	St. Louis
203	21-14658	NOWAK JASON and HO SU WEN H W	St. Louis

204	21-14734	HOFFMAN ALAN B and JEAN A T E	St. Louis
205	21-14738	HAGAN MICHAEL L and MARILYN K H W TRS	St. Louis
206	21-14751	DREYER MELISSA A and STEPHEN W H H TRS	St. Louis
207	21-14752	RUSSELL SHANE M and AMORETTE D H W TRS	St. Louis
208	21-14790	HUBBARD LAN LACY and JOEL D W H	St. Louis
209	21-14833	LEMON JAMES M MIMI E H W	St. Louis
210	21-14862	JOREN HOLDINGS LLC	St. Louis
211	21-14863	WILLIAMSON FREDERICK H and DONNA D H W	St. Louis
212	21-14922	BECKER CAROLYN A LIVING TRUST	St. Louis
213	21-14946	KNABE PROPERTIES LLC	St. Louis
214	21-14959	BARRETT PATRICK J and CRISTA H W	St. Louis
215	21-14979	GROSSL FAMILY JOINT REVOCABLE TRUST C O	St. Louis
216	21-14997	DETERS DONALD L and KATHLEEN A H W	St. Louis
217	21-14999	IOVINO STEPHEN A and JENNIFER M T E	St. Louis
218	21-15013	TERSCHLUSE MARK G	St. Louis
219	21-15036	EVERDING WILLIAM R	St. Louis
220	21-15081	SPOONER ROBERT W ANN E H W	St. Louis
221	21-15108	THARENOS DAVID A and ANN E H W	St. Louis
222	21-15197	LIEBER LIVING TRUST	St. Louis
223	21-15204	HOTZ EDWARD C and PATRICIA J H W TRUSTEES	St. Louis
224	21-15205	SNYDER JEROME E LINDA J H W TRUSTEES	St. Louis
225	21-15207	TEDONI RICHARD C and JANICE E TRUSTEES	St. Louis
226	21-15208	BERGEL ROBERT W TRS	St. Louis
227	21-15213	KAUSCH JEROLD L JR	St. Louis
228	21-15285	NORBERG JAMES P	St. Louis
229	21-15287	PIOTROWSKI CHARLES W	St. Louis
230	21-15372	OTTO RAY J and CARLA REVOCABLE LIVING	St. Louis
231	21-15457	PIGAGO DAVID M	St. Louis
232	21-15483	WEBER JODI	St. Louis
233	21-15496	ALT MARK E and KRISTIN L REVOCABLE TRUST	St. Louis
234	21-15557	OTTOLINE MICHAEL J	St. Louis
235	21-15563	HANNAH AMY G REVOCABLE TRUST	St. Louis
236	21-15576	STEINER KAREN L	St. Louis
237	21-15590	ALTMANN RALPH E JANET L H W	St. Louis
238	21-17781	Quik Trip Corporation	St. Louis
239	21-19351	COCO ANTHONY J and JILL A H W	St. Louis
240	22-10485	Charles Albert Jr	St. Louis
241	22-10522	James Thoenen	St. Louis

242	22-79140	Green Barry LLC	Platte
243	22-79141	Green Barry LLC	Platte