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

Approved 06/27/2023 Page 1 of 1 Minutekeeper's Initials **Date:** 06/13/2023 **Time:** 1:30 p.m. Place: 421 East Dunklin Street DOLIR Training Room 1 South Webex Conference Call **Recess/Reconvene Notes: Members Present: Staff/Others Present:** Gary Romine (GR), Chairman S. Jacobs (SJ), Administrative Secretary L. Jones (LJ), Appraisal and Assessment Victor Callahan (VC), Commissioner Manager, Local Assistance S. Wankum (SW), Miscellaneous Professional Debbi McGinnis (DM), Commissioner D. Wood (DW), Legislative/Policy Analyst A. Westermann (ASW), Chief Counsel **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 1:55 p.m. VC made a motion to reopen the meeting at 2:19 p.m. DM seconded the motion. The meeting reopened at 2:19 p.m. VC made a motion to adjourn the meeting at 2:22 p.m. The motion was seconded by DM. The meeting adjourned at 2:22 p.m. Komine

# STATE TAX COMMISSION OF MISSOURI

Posted: 06/12/2023

#### NOTICE OF MEETING

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M. DATE: TUESDAY, JUNE 13, 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## 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, June 13, 2023 1:30 p.m.

# I. Memorandum of Understanding

A. Pettis County - Budget MOU

# II. Stipulations

A. Exhibit A., 1-8

## III. Dismissals

A. Exhibit B., 1 - 201

#### IV. Administration

- A. STC Calendar Update
- B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated June 6, 2023)

- C. Section Update
- D. Request to Repair State Vehicle
- E. STC Administrative Policy Manual Updates
- F. Managing a Workforce in 2024 Training Request
- G. FY-2024 STC Draft Internal Control Plan and OA/DOA and STC FY-2024 Cooperative Agreement

# V. Legal

A. Section Update

## VI. Local Assistance

- A. Section Update
- B. Request to Attend Missouri Mappers August 14-16, 2023

## VII. Property Tax/Legislative Items

#### **VIII.** Commission Comments

## IX. Closed Session

A. Legal – Section 610.021(1)

# X. Open Session

XI. Adjournment<sup>1</sup>

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to

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

Section 610.021, RSMo. 2004

Page 1	of of	6
Meeting	Date:	06/13/23

**<u>Topic:</u>** Memorandum of Understand – Pettis County, Budget

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for Pettis 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 \$122,942.76. The three year average will be computed for the 2023 budget year and every year succeeding as if the entire \$122,972.76 had actually been deposited in the assessment fund for 2023. VC made a motion to approve the Pettis County Budget MOU. DM seconded the motion.

Vote/	Action Taken:					
Gary	Romine, Chairman	Victor	Callahan, Co	mmissioner	Debbi	McGinnis, Commissioner
	Yea	$\boxtimes$	Yea		$\boxtimes$	Yea
<b>一</b>	Nay	$\sqcap$	Nay		$\sqcap$	Nay
	Abstain		Abstain			Abstain
	<b>Continue Discussion</b>	/Vote u	ıntil meeting a	t:		
	Date:	Time:	_	Place:		
Speci	fic directions for the i	nterim	period:			
Topic	: Stipulations					
Motio	on(s)/Comments: ASV	V prese	nted the Stipula	tions that were	ready f	for approval, which were listed on
		-	-		-	on Exhibit A. DM seconded the
motio	•			<u>.</u>		
<b>T</b> 7 . 4 . 1	A . 4					
	Action Taken:	<b>T</b> 70 4			D 111	M C!
	Romine, Chairman	Victor	Callahan, Co	mmissioner	Debbi	McGinnis, Commissioner
	Yea	$\bowtie$	Yea		$\bowtie$	Yea
	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	<b>Continue Discussion</b>	/Vote u	ıntil meeting a	t:		
	Date:	Time:		Place:		
Specif	fic directions for the i	nterim	period:			

**Page** 2 **of** 6

**Meeting Date:** 06/13/23

<b>Topic:</b> Dismiss	als			
			re ready for approval, which were l missals on Exhibit B. DM second	
Vote/Action Tal Gary Romine, C ⊠ Yea		or Callahan, Commissioner Yea	Debbi McGinnis, Commission	ıer
<ul><li>Yea</li><li>Nay</li><li>Abstain</li></ul>		Nay Abstain	Nay Abstain	
Date:	e Discussion/Vote Time ons for the interin			
Topic: Approva	al of Minutes			
dated June 6, 202	23. VC made a mo		s of the State Tax Commission of Nor the Meetings of the State Tax	Aissouri
Vote/Action Tal		Callahan Camminian	Dalah Maginaia Gamaiaia	
Gary Romine, C	nairman Victo	or Callahan, Commissioner	· ·	ier
Yea		Yea	Yea	
Nay	H	Nay	∐ Nay	
Abstain		Abstain	Abstain	

Place:

**Continue Discussion/Vote until meeting at:** 

Specific directions for the interim period:

Time:

Date:

**Page** 3 **of** 6 **Meeting Date:** 06/13/23

**Topic:** Request to Repair State Vehicle

Motion(s)/Comments: SJ presented a request to repair the state vehicle assigned to Kara Buckallew that suffered hail damage from a storm that occurred on May 6, 2023. The vehicle assigned to Ms. Buckallew is a 2020 Chevrolet Malibu, VIN ending in 112272, license plate 31-0005M, the current mileage is 42,323. SJ recommended the estimate \$1,644.30 provided by Joe Machens Body and Paint through Office of Administration/ Vehicle Maintenance Shop. SJ further recommended that an OA pool vehicle be reserved for Ms. Buckallew to utilize while the repairs are being completed on her vehicle. VC made a motion to approve the estimate recommended by SJ and for Ms. Buckallew to utilize an OA pool vehicle while the vehicle was in the shop. DM seconded the motion.

Vote/A	Action Taken:				
Gary 1	Romine, Chairman	Victor Callahan, Con	mmissioner	Debbi	McGinnis, Commissioner
$\boxtimes$	Yea	<b>Yea</b>		$\boxtimes$	Yea
Ħ	Nay	Nay		Ħ	Nay
Ħ	Abstain	Abstain		Ħ	Abstain
	Abstani	Abstani			Abstani
	Continuo Discussion	/Vote until meeting a	4.		
G •6	Date:	Time:	Place:		
Specif	ic directions for the in	nterim period:			
Topic:	STC Administrative	Policy Manual Update	es		
<b>Motio</b>	n(s)/Comments: SJ p	resented proposed STC	C Administrativ	e Policy	y Manual updates for policies 1.05,
2.22, 2	2.34, and 3.05. SJ prov	rided that Chief Counse	el Amy S. Wes	termann	had reviewed all of the proposed
			•		Policy Manual updates for policies
		fective July 1, 2023. D			• • •
1.00, 2		.com/o bary 1, 2020. D	in seconded u	ie mono	
Vote	Action Taken:				
	Romine, Chairman	Victor Callahan, Con	mmissioner	Dobbi	McGinnis, Commissioner
Gary I	Yea	Yea Yea	IIIIIIISSIOIIEI	Denni	Yea
$\bowtie$		=		$\vdash$	
$\vdash$	Nay	Nay		$\vdash$	Nay
	Abstain	Abstain			Abstain
	<b>Continue Discussion</b>	/Vote until meeting a	t:		
	Date:	Time:	Place:		
<b>Specif</b>	ic directions for the in	nterim period:			
-		•			

Page 4 of 6

**Meeting Date:** 06/13/23

**Topic:** Managing a Workforce in 2024 Training Request

<u>Motion(s)/Comments</u>: SJ presented a request for Melina Scheperle to attend the "Managing a Workforce in 2024" training seminar on October 13, 2023, at the Embassy Suites by Hilton Kansas City Plaza. The estimated cost is \$393.82 for travel as the seminar is free. VC made a motion to approve the training request for Ms. Scheperle at an estimated cost of \$393.82. DM seconded the motion.

Vote/A	Action Taken:					
Gary 1	Romine, Chairman	Victor	Callahan, Co	mmissioner	Debbi	McGinnis, Commissioner
	Yea	$\boxtimes$	Yea			Yea
$\Box$	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	<b>Continue Discussion</b>	/Vote u	ntil meeting a	t:		
_	Date:	Time:	G	Place:		
Specif	ic directions for the in		period:			
•		,	•			
Tonic	FY-2024 STC Draft	Interna	l Control Plan	and OA/DOA	and STC	C FY-2024 Cooperative Agreemen
1 opic.	11 2021 DIC DIGIT	moma			and DTC	21 1 2021 Cooperative rigicemen
Motion	n(s)/Comments: SI n	recenter	the draft EV-	2024 Internal C	ontrol I	Plan and the FY-2024 Cooperative
						nade a motion to approve the FY-
_				_		
2024 I	nternal Control Plan ar	10 F Y -2	024 Cooperativ	e Agreement.	DM se	conded the motion.
<b>T</b> 7						
	Action Taken:		~ ~			
	Romine, Chairman	Victor	Callahan, Co	mmissioner	Debbi	McGinnis, Commissioner
$\boxtimes$	Yea	$\boxtimes$	Yea		$\boxtimes$	Yea
	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	<b>Continue Discussion</b>	/Vote u	ntil meeting a	t:		
	Date:	Time:	8	Place:		
Specif	ic directions for the i		neriod:			

**Page** 5 **of** 6 **Meeting Date:** 06/13/23

**Topic:** Request to Attend Missouri Mappers August 14-16, 2023

Motion(s)/Comments: LJ presented a request to attend the Missouri Mappers Association Annual Conference, August 14-16, 2023, in Camdenton. The estimated cost to attend the conference is \$600.00, this includes conference registration and travel. VC made a motion to approve the attendance of LJ to the Missouri Mappers Conference, August 14-16, 2023, at an estimated cost of \$600.00. DM seconded the motion.

	Action Taken: Romine, Chairman Yea Nay Abstain	Victor	Callahan, Com Yea Nay Abstain	nmissioner	Debbi	McGinnis, Commissioner Yea Nay Abstain
☐ Specif	Continue Discussion Date: ic directions for the in	Time:	]	Place:		
Topic:	Legal, Application f	or Revie	ew – 19-62000 e	t al Doe Run	v. Iron (	County
al, Doe		DM ma	de a motion to a	pprove the dra	aft Appl	for Review for appeal 19-62000 et ication for Review Order for
	Action Taken: Romine, Chairman Yea Nay Abstain	Victor	Callahan, Com Yea Nay Abstain	nmissioner	<b>Debbi</b>	McGinnis, Commissioner Yea Nay Abstain
Specif	Continue Discussion Date: ic directions for the in	Time:	]	Place:		
Topic:	Legal, Application f	or Revie	ew – 19-82500 e	t al Doe Run	v. Reyn	olds County
al, Doe		nty. Di	M made a motion	n to approve tl	he draft	for Review for appeal 19-82500 et Application for Review Order for otion.
	Action Taken: Romine, Chairman Yea Nay Abstain	Victor	Callahan, Com Yea Nay Abstain	nmissioner	<b>Debbi</b>	McGinnis, Commissioner Yea Nay Abstain
	<b>Continue Discussion</b>		_			
Specif	Date: ic directions for the in	Time: nterim <sub>l</sub>		Place:		

Page 6 of 6

**Meeting Date:** 06/13/23

<u>Topic:</u> Legal, Application for Review – 20-78002 Rolla Alumni Chapter of Beta Sigma Psi v. Phelps County

<u>Motion(s)/Comments</u>: The Commission discussed the draft Application for Review for appeal 20-78002 Rolla Alumni Chapter of Beta Sigma Psi v. Phelps County. DM made a motion to approve the draft Application for Review Order for appeal 20-78002 Rolla Alumni Chapter of Beta Sigma Psi v. Phelps County. VC seconded the motion.

Vote/	'Action Taken:				
Gary	Romine, Chairman	Victor Callahan, C	ommissioner	Debbi	McGinnis, Commissioner
	Yea	⊠ Yea			Yea
	Nay	■ Nay			Nay
	Abstain	Abstain			Abstain
	Continue Discussion	n/Vote until meeting	at:		
	Date:	Time:	Place:		
Speci	fic directions for the	interim period:			

Page 1 of 1

**Meeting Date:** 06/13/23

**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

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

# **Informational Meeting, No Vote Taken:**

**Topic:** Legal Section Update

<u>Motion(s)/Comments:</u> 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 and 2023 cycle.

# **Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

<u>Motion(s)/Comments:</u> DW provided that he has created notes to aid in the transition to the new Legislative/Policy Analyst.

#### **Informational Meeting, No Vote Taken:**

# Exhibit A. Stipulations

		N		Current Assd	Stipulated		
#	Appeal Number	Name	County	Value	Assd Value	Diff	Tax Years
		Taylor Jack					
		Revocable					2021-
1	21-16406	Living Trust	St. Louis	\$479,780	\$360,000	24.97%	2022
		Jamestown					
		Shopping					
		Center, LLC					
		(classification					
		change from					
		commercial					2021-
2	21-17877	to residential)	St. Louis	\$256,000	\$152,000	40.63%	2022
		12111					
		Prichard					2021-
3	21-17880	Farm LLC	St. Louis	\$813,950	\$759,070	6.74%	2022
		Beck					2021-
4	21-17881	Millwell LLC	St. Louis	\$496,000	\$480,000	3.23%	2022
		Beck					
		Craigshire					2021-
5	21-17883	LLC	St. Louis	\$402,240	\$376,000	6.52%	2022
		Kimberly	City of				
6	22-20017	Renee Carr	St. Louis	\$5,850	\$4,000	31.62%	2022
		Scott C	City of	\$12,070	\$0.944		
7	22-20020	Jenkins	St. Louis	\$12,070	\$9,844	18.44%	2022
		Lauren	City of				
8	22-20044	Campa	St. Louis	\$21,760	\$21,040	3.31%	2022

Exhibit B. Dismissals

1	21-13985	Frontenac Meadows Llc	St. Louis
2	21-13983	Makela Family Trust	St. Louis
3	21-13994	Parikh Sharad P Smita Parikh	St. Louis St. Louis
4	21-14004	Hashemi Mohammad J Nahid Hashemi	St. Louis
5	21-14022	Mayes Gary Harriet Davis	St. Louis
6	21-14029	Bartlett Douglas C Carolyn A Tr	St. Louis
7	21-14031	Lemon Eric V Theresa Lemon	St. Louis
8	21-14072	Ortbals James S Trustee Etal	St. Louis
9	21-14084		St. Louis
10	21-14113	Tschopp Robert Iv Emily Tschopp Andrews Real Estate Enterprises No 4 Llc	
11	21-14117		St. Louis St. Louis
12	21-14117	Shi Hongzheng Muddasani Narsimha Padmini Muddasani	
			St. Louis
13	21-14139	Kent Randy	St. Louis
14	21-14155	Aldan Investments Inc Aldan Investments Inc	St. Louis
15	21-14270	Marx Kenneth F Trust Etal	St. Louis
16	21-14276	Bippen Daniel F Lisa A Qualified Joint	St. Louis
17	21-14293	Boehm Thomas H Trustee	St. Louis
18	21-14295	Ko Han	St. Louis
19	21-14305	Mcarthur John S Trustee	St. Louis
20	21-14316	Khojasteh Saaid	St. Louis
21	21-14317	Georges Helen Revocable Living Trust	St. Louis
22	21-14339	Jt Harwood Llc	St. Louis
23	21-14352	Dawson Richard M Julie Dawson	St. Louis
24	21-14362	Wren Living Trust	St. Louis
25	21-14363	Fenno Michele W	St. Louis
26	21-14422	Brown Paul S Lisa Brown	St. Louis
27	21-14425	Jordan Bradley W Mary Jordan	St. Louis
28	21-14472	Mazzarella Living Trust	St. Louis
29	21-14476	Gluck Krista William Gluck	St. Louis
30	21-14495	Luckhaupt Jane	St. Louis
31	21-14843	Oberco L C	St. Louis
32	21-10305	Mary Ann Peacock Irrevocable Trust	St. Louis
33	21-10334	Smart Senior Living Llc	St. Louis
34	21-10342	Smart Senior Living Llc	St. Louis
35	21-10391	Property Acquisition Holdings Llc	St. Louis
36	21-10466	Ladnar Ii Llc	St. Louis
37	21-10467	Wap Holdings Llc	St. Louis
38	21-10478	Wap Holdings Llc	St. Louis
39	21-10502	Clines Michael Pearlie Clines	St. Louis
40	21-10544	G F Group Llc	St. Louis
41	21-10610	Access It Properties Llc	St. Louis
42	21-10611	Jeffrey Houseman Llc	St. Louis
43	21-10678	Property Acquisition Holdings Llc	St. Louis

44	21-10680	Hoog Enterprise Llc	St. Louis
45	21-10682	Hoog Enterprise Llc	St. Louis
46	21-10774	Palmer Michael V	St. Louis
47	21-10858	White Richard W Sandra White	St. Louis
48	21-11005	St Louis Rental Properties Llc Series	St. Louis
49	21-11106	Realvest Fund I Llc	St. Louis
50	21-11109	Bht Llc Et Al	St. Louis
51	21-11114	Keelen Property Llc	St. Louis
52	21-11328	Bht Llc	St. Louis
53	21-11539	Nac Properties Llc	St. Louis
54	21-11568	Palmer Michael V	St. Louis
55	21-11570	Maddog Investments Llc	St. Louis
56	21-11573	Palmer Michael V	St. Louis
57	21-11640	Buchheit Kent J	St. Louis
58	21-11643	Keelen Property Llc	St. Louis
59	21-11655	Keelen Property Llc	St. Louis
60	21-11853	Blackberry Llc	St. Louis
61	21-11875	Pinnacle Real Estate Holdings Llc	St. Louis
62	21-12024	406 Investments Llc	St. Louis
63	21-12040	406 Investments Llc	St. Louis
64	21-12200	Nac Properties Llc	St. Louis
65	21-12202	Bahamas Llc	St. Louis
66	21-12204	Street Philip W Deborah Street	St. Louis
67	21-12205	Feldt Clement Carol Feldt	St. Louis
68	21-12206	Integrity Investment Management Group Ii	St. Louis
69	21-12208	Missouri Affordable Housing Llc	St. Louis
70	21-12210	Cathedral I Llc	St. Louis
71	21-12211	Keelen Property Llc	St. Louis
72	21-12212	Clouds Ii Llc	St. Louis
73	21-12233	Keelen Property Llc	St. Louis
74	21-12286	Chang Jung	St. Louis
75	21-12288	Yung Tzs Keung	St. Louis
76	21-12290	Barnes Sandra W	St. Louis
77	21-12353	Heavy Duty Properties Llc	St. Louis
78	21-12379	Buchheit Kent	St. Louis
79	21-12381	Edward Gocke Real Estate Company	St. Louis
80	21-12408	3320 Dix Llc	St. Louis
81	21-12414	Joren Holdings Llc	St. Louis
82	21-12417	Yofi Enterprises Llc	St. Louis
83	21-12418	Nguyen Van Nhan	St. Louis
84	21-12424	St Ann Llc	St. Louis
85	21-12425	Grondin Rebecca J	St. Louis
86	21-12426	Shannahan David M	St. Louis
87	21-12430	Pinnacle Real Estate Properties No 1 Llc	St. Louis

88	21-12435	Dac Associates Enterprises Llc	St. Louis
89	21-12440	Dac Associates Enterprises Llc	St. Louis
90	21-12441	Gelven Rentals Llc	St. Louis
91	21-12442	Cole Marlena	St. Louis
92	21-12505	2719 Wheaton Avenue Trust	St. Louis
93	21-12598	Wap Holdings Llc	St. Louis
94	21-12599	Rjk Management Llc	St. Louis
95	21-12921	Hundelt Bruce Claire Hundelt	St. Louis
96	21-12926	Equity Trust Company Custodian	St. Louis
97	21-12944	Lapp Marc A and Susan B Trust	St. Louis
98	21-12981	Feldman Bernard J Marjorie A HW Trust	St. Louis
99	21-13012	Lang Matthew Revocable Living Trust	St. Louis
100	21-13048	Rollings Dale L Living Trust The	St. Louis
101	21-13060	Berni Constance J Trust The	St. Louis
102	21-13079	Rohlfing John M Nancy Rohlfing	St. Louis
103	21-13171	Brookhill Development Llc	St. Louis
104	21-13173	Brookhill Development Llc	St. Louis
105	21-13195	Flom Richard M Sheila Flom	St. Louis
106	21-13197	Marglous Living Trust	St. Louis
107	21-13208	Millis Larry E Elizabeth Millis	St. Louis
108	21-13214	Grumney Cynthia C House Trust Etal	St. Louis
109	21-13218	Krekeler James A Pamela Krekeler	St. Louis
110	21-13219	Schlafly Phyllis Trustee	St. Louis
111	21-13239	Guilfoil Nancy J Trustee	St. Louis
112	21-13240	Sabin Bruce D Ellen Samuels	St. Louis
113	21-13299	Balk Kenneth Revocable Trust	St. Louis
114	21-13303	Tenenbaum Jordan and Marissa Living Trust The	St. Louis
115	21-13311	Wild Steven R Kristen Wild	St. Louis
116	21-13312	Steinle Paul E Revocable Trust Etal	St. Louis
117	21-13314	Grand David J Judy Grand	St. Louis
118	21-13315	Naidu Gonuguntla V Rdevi Naidu	St. Louis
119	21-13320	Schneider William I Kathryn B Family	St. Louis
120	21-13404	Daniels Kevin Meredith Daniels	St. Louis
121	21-13447	Upshaw Dennie R Tiffanie Upshaw	St. Louis
122	21-13462	Bassett Thomas W Kathie Bassett	St. Louis
123	21-13469	Billadello Devita Living Trust The	St. Louis
124	21-13506	Erker Charles F Patricia G Trustee	St. Louis
125	21-13511	Bollato Jerome Ruth Revocable Living	St. Louis
126	21-13576	Dempsey David Lucie Dempsey	St. Louis
127	21-13589	Hustava John H	St. Louis
128	21-13591	Powell Barbara Bland Gale Harrison	St. Louis
129	21-13601	Davis John W 1999 Revocable Trust	St. Louis
130	21-13622	Pervil Alan J Shirley Pervil	St. Louis
131	21-13629	Huffman Stanley J	St. Louis

132	21-13632	Gordon Rick B Jodi Gordon	St. Louis
133	21-13643	Marcus John Sue Marcus	St. Louis
134	21-13645	Kinsman David D Catherine Kinsman	St. Louis
135	21-13656	Ferman Michael Barbara Ferman	St. Louis
136	21-13740	Kraemer John L	St. Louis
137	21-13756	Matting Robert P Catherine Matting	St. Louis
138	21-13770	Ruta Matthew Beth Ruta	St. Louis
139	21-13778	Talbert Scott Rachel Talbert	St. Louis
140	21-13806	Pelican Partner I Lp	St. Louis
141	21-13897	Dufner Marvin Renee Dufner	St. Louis
142	21-13899	Bergfeld Joseph Jean Bergfeld	St. Louis
143	21-13910	Hegeman Harry J Anne Hegeman	St. Louis
144	21-13916	Sewing Bryan N Jennifer Sewing	St. Louis
145	21-13942	Arneson Carolyn E Revocable Living Trust	St. Louis
146	21-13957	Friedman Dayle W Jerald Friedman	St. Louis
147	21-13967	Belew Revocable Trust The	St. Louis
148	21-14496	Coleman Jeffrey W Kimberly Coleman	St. Louis
149	21-14500	Ogle Kenneth J	St. Louis
150	21-14502	Ryberg Diane E Revocable Trust	St. Louis
151	21-14524	Deibel Marjorie K Trustee	St. Louis
152	21-14556	Petralia Anthony G Peggy Ann Qualified	St. Louis
153	21-14589	Deweese Daniel J Mary Deweese	St. Louis
154	21-14645	Prosser Joseph E Tr	St. Louis
155	21-14689	Sellberg Charles W Stacey Sellberg	St. Louis
156	21-14692	German Williamr Damaris Schmitt	St. Louis
157	21-14720	Mcl Properties Llc	St. Louis
158	21-14724	Brown John Young Iii	St. Louis
159	21-14760	Woodlawn Investments Llc	St. Louis
160	21-14801	Heimburger John C Betty L Revocable	St. Louis
161	21-14840	Feinberg Real Estate Investments Six Llc	St. Louis
162	21-14856	Sapp John H Rose Sapp	St. Louis
163	21-14859	Durham George	St. Louis
164	21-14887	Woods Harman O	St. Louis
165	21-14894	Gallagher Kathleen C Trustee	St. Louis
166	21-14918	Goldner Jesse A Judith Cromwell	St. Louis
167	21-14978	Zhu Anning Yujin Gu	St. Louis
168	21-14993	Niezing Marisa S Trust	St. Louis
169	21-14995	Stevens Sandra Key	St. Louis
170	21-15001	Wojciechowski Paul L Sharon Wojciechowski	St. Louis
171	21-15038	Hatch Family Trust	St. Louis
172	21-15053	Green Richard Alan Kimberlya Green	St. Louis
173	21-15057	Cab Llc	St. Louis
174	21-15073	11012 Gravois Road Llc	St. Louis
175	21-15094	Srigiris Llc	St. Louis

176	21-15175	Bertke Elaine	St. Louis
177	21-15180	Denney Jason A	St. Louis
178	21-15194	4055 Lindbergh Llc	St. Louis
179	21-15217	Srigiri Sridhar Akula Padmaja	St. Louis
180	21-15221	Renner Gary	St. Louis
181	21-15301	Brian David Properties Llc	St. Louis
182	21-15315	Aschinger Eric D Arlene Aschinger	St. Louis
183	21-15326	Weigel Angela V Dalfrey Weigel	St. Louis
184	21-15336	Wagner Rita M Trustee	St. Louis
185	21-15340	Hawatmeh Bassam Muna Hawatmeh	St. Louis
186	21-15345	Fischer Family Living Trust	St. Louis
187	21-15393	Andrew Todd Properties Llc	St. Louis
188	21-15493	Casso Kevin F And Kate N Rev Liv Trust	St. Louis
189	21-15506	Torti James K and Patricia A Living Trust	St. Louis
190	21-15523	Stumpf Eugene A Lori Stumpf	St. Louis
191	21-15562	Eller Tracy L Revocable Trust	St. Louis
192	21-15566	Westin Investment Properties Llc	St. Louis
193	21-15570	Bachman Douglas Allan Janet Bachman	St. Louis
194	21-18825	Otis Beverly T	St. Louis
195	21-19157	Premier Properties Real Estate Llc	St. Louis
196	21-17882	Clayton Dorsett LLC	St. Louis
197	21-17885	Hanson Brothers I, LLC	St. Louis
198	21-17895	Axminister Drive LLC	St. Louis
199	21-17896	The Boston Companies James L. Stewart	St. Louis
200	21-17897	The Boston Companies	St. Louis
201	21-17898	Federal International Recycling & Waste Solutions, LLC	St. Louis