

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

Approved 08/08/2023  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 07/25/2023

**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:**

D. Hutton (DH), Legislative/Policy Analyst  
S. Jacobs (SJ), Administrative Secretary  
J. Schmidt (JS), Miscellaneous Technical, Local Assistance  
J. Smith (JLS), Appraisal and Assessment Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional  
A. Westermann (ASW), Chief Counsel

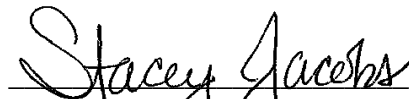
▶ **Review Minutes from Previous Meeting**

- 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 personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:28 p.m. VC made a motion to reopen the meeting at 3:30 p.m. DM seconded the motion. The meeting reopened at 3:30 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: 07/24/2023

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, JULY 25, 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, July 25, 2023

1:30 p.m.

### **I. Original Assessment Certification**

- A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 07-25-2023
- B. Attachment 2 – 2023 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-25-2023

### **II. Stipulations**

- A. Exhibit A., 1 – 93

### **III. Dismissals**

- A. Exhibit B., 1 – 98

### **IV. Form 11s**

- A. Exhibit C., 1 – 17

### **V. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated June 27, 2023, and July 6, 2023, and Closed Meeting Minutes dated June 27, 2023)
- C. Section Update
- D. FY-2024 Professional and Development Award Opportunities
- E. 2023 MACCEA Annual Conference Request
- F. 2023 MSAA Annual Conference Request
- G. 2023 MOARK Roundtable Discussion Invitation

### **VI. Legal**

- A. Section Update
- B. SB190 Language for STC Website

### **VII. Local Assistance**

- A. Section Update

### **VIII. Original Assessment**

- A. Section Update
- B. Memo Request for 2023 Wichita State Property Tax Conference
- C. Memo Request for CIA Exam I

### **IX. Property Tax/Legislative Items**

### **X. Commission Comments**

- A. MSAA Personal Property Committee Meeting

### **XI. Closed Session**

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

### **XII. Open Session**

### **XIII. 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:** Original Assessment Certification – Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 07-25-2023

**Motion(s)/Comments:** JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 1 dated July 25, 2023. VC made a motion to approve the 2023 Amended Certification of Commercial Aircraft Owned by Others. 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:** Original Assessment Certification – Attachment 2 – 2023 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-25-2023

**Motion(s)/Comments:** JLS presented the 2023 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Attachment 2 dated July 25, 2023. VC made a motion to approve the 2023 Amended Certification of Centrally Assessed Railroad and Utility Companies. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, Commissioner**

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Stipulations

**Motion(s)/Comments:** ASW presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the Stipulations on Exhibit A. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- 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:** Form 11s

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

**Vote/Action Taken:**

**Gary Romine, Chairman**

- 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 MACCEA Annual Conference Request

**Motion(s)/Comments:** SJ presented a list of team members recommended to attend the 2023 Missouri Association of County Clerks and Election Authorities (MACCEA) Annual Conference, scheduled September 5 – 8, 2023, at Sheraton Westport Lakeside Chalet, St. Louis, MO. The estimated cost for STC to attend the conference is \$3,216.00. VC made a motion to approve the list of team members to attend the 2023 MACCEA Annual Conference at an estimated cost of \$3,216.00. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, Commissioner**

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date: Time: Place:

Specific directions for the interim period:

**Topic:** 2023 MSAA Annual Conference Request

**Motion(s)/Comments:** SJ presented a list of team members recommended by each manager to attend the 2023 Missouri State Assessors’ Association (MSAA) Annual Conference, scheduled October 1 – 5, 2023, at Chateau on the Lake Resort, Branson, MO. The estimated cost for the STC to attend the conference is \$10,630.00. VC made a motion to approve the list of team members to attend the 2023 MSAA Annual Conference at an estimated cost of \$10,630.00. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, Commissioner**

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Continue Discussion/Vote until meeting at:

Date: Time: Place:

Specific directions for the interim period:



**Topic:** 2023 MOARK Roundtable Discussion Invitation

**Motion(s)/Comments:** SJ presented an invitation from Steve Smith, Evergy, for the Commission and team members to attend the MOARK roundtable meeting scheduled for Tuesday, October 3, 2023. Between 11:00 a.m. – 12:00 p.m. VC inquired if they would send a list of questions ahead of the meeting. VC motioned to accept the MOARK invitation. 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:** Memo Request for 2023 Wichita State Property Tax Conference

**Motion(s)/Comments:** JLS presented a request for Stacey Cowan to attend the 2023 Wichita Property Tax Conference July 23 – 27, 2023, at Wichita State University, Kansas. The conference registration, lodging, meals, and travel costs were included in the approved scholarship Ms. Cowan received. There is no cost to the STC. VC made a motion for Stacey Cowan to attend the Wichita State Property Conference at no cost to the STC. 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:** Memo Request for CIA Exam I

**Motion(s)/Comments:** JLS presented a request for reimbursement of the Certified Internal Auditor (CIA) Exam I fees for Peter Chari. The cost for the exam is \$425.00. VC made a motion to reimburse Mr. Chari for the CIA Exam I at a cost of \$425.00 upon passing the exam. 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:** SB190 Language for STC Website

**Motion(s)/Comments:** ASW presented Senate Bill 190 (SB190) language to be posted on the STC website and distributed to all county assessors. The Commission discussed placement on the website and instructed SJ to post the SB190 language and distribute to all county assessors.

**Informational Meeting, No Vote Taken:**

**Topic:** Local Assistance Section Update

**Motion(s)/Comments:** JS presented the Local Assistance Section Update and discussed the progress for the 2023 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

**Motion(s)/Comments:** JLS presented the Original Assessment Section Update and discussed the progress for the 2023 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DH provided that he met with Office of Administration regarding the upcoming legislative session. The STC has been tentatively slotted for two pieces of legislation. DH provided he is currently researching some of the potential issues.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments – MSAA Personal Property Committee Meeting

**Motion(s)/Comments:** GR notified the management team that he received a request for the Commission to attend a meeting with the MSAA Personal Property Committee scheduled for August 8, 2023, at 10:00 a.m. The Commission requested the management team attend with the Commission.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10316	Kotyk Jeffrey & Darlene H/W	St. Louis	\$18,350	\$13,680	25.45%	2021-2022
2	21-10322	Access It Properties LLC	St. Louis	\$5,780	\$3,500	39.45%	2021-2022
3	21-110446	Robin King	St. Louis	\$30,060	\$23,750	20.99%	2021-2022
4	21-110516	CLR Industries Inc A MO Corporation Central Mine Equipment Co	St. Louis	\$2,697,480	\$2,451,200	9.13%	2021-2022
5	21-110536	Mark Andy Inc	St. Louis	\$674,500	\$358,400	46.86%	2021-2022
6	21-110537	Aic Income Fund Chesterfield LLC Aic Ventures	St. Louis	\$2,800,990	\$2,412,800	13.86%	2021-2022
7	21-110540	Construction Investment Company	St. Louis	\$4,026,400	\$3,644,800	9.48%	2021-2022
8	21-110542	Bausch and Lomb Inc	St. Louis	\$2,112,000	\$2,016,000	4.55%	2021-2022
9	21-110583	Unigroup Inc	St. Louis	\$10,400,000	\$5,440,000	47.69%	2021-2022
10	21-110607	Hogan Real Estate L P MoltD Ptosp	St. Louis	\$1,941,630	\$1,497,600	22.87%	2021-2022
11	21-110638	Reliv International Inc	St. Louis	\$1,328,700	\$1,088,510	18.08%	2021-2022
12	21-110639	Reliv International Inc	St. Louis	\$608,800	\$498,690	18.09%	2021-2022
13	21-110641	300 Hunter Realty L L C	St. Louis	\$2,071,010	\$1,446,400	30.16%	2021-2022
14	21-110657	PM Resources Inc	St. Louis	\$2,109,890	\$1,632,000	22.65%	2021-2022
15	21-110660	Hoffmann Industries L L C	St. Louis	\$2,080,000	\$1,744,000	16.15%	2021-2022
16	21-110670	Brown Shoe Company	St. Louis	\$8,102,240	\$7,459,200	7.94%	2021-2022
17	21-110702	Chesterfield 15450 L L C	St. Louis	\$2,912,000	\$2,748,800	5.60%	2021-2022
18	21-110778	Green Katherine A Etal	St. Louis	\$1,022,590	\$949,410	7.16%	2021-2022
19	21-110779	Green Katherine A Etal	St. Louis	\$4,492,160	\$4,170,590	7.16%	2021-2022

20	21-110780	Sansone Fenton Plaza LLC	St. Louis	\$3,296,000	\$2,700,800	18.06%	2021-2022
21	21-110788	Weber Chevrolet Co	St. Louis	\$268,190	\$247,200	7.83%	2021-2022
22	21-110789	Weber Chevrolet Co	St. Louis	\$2,651,620	\$2,444,000	7.83%	2021-2022
23	21-110810	RODEMYER MARYLAND LLC	St. Louis	\$1,833,600	\$1,625,600	11.34%	2021-2022
24	21-110812	Fw Family LLC	St. Louis	\$2,624,000	\$2,339,200	10.85%	2021-2022
25	21-110860	Delta Dental Of Missouri	St. Louis	\$1,408,000	\$1,209,600	14.09%	2021-2022
26	21-110878	Elda MO WW H LLC	St. Louis	\$585,360	\$83,200	85.79%	2021-2022
27	21-110891	Zynesher Pharmaceuticals Usa LLC Nesher Pharmaceutical (Usa) LLC	St. Louis	\$3,085,540	\$732,800	76.25%	2021-2022
28	21-110910	Prime Us 101 South Hanley L L C	St. Louis	\$22,176,670	\$20,480,000	7.65%	2021-2022
29	21-110918	Ashby Road Partners L L C Riezman Blitz	St. Louis	\$1,925,600	\$1,571,200	18.40%	2021-2022
30	21-110942	FRONTENAC PROPERTY OWNER L L C	St. Louis	\$3,657,600	\$2,352,000	35.70%	2021-2022
31	21-110945	FRONTENAC PROPERTY OWNER L L C	St. Louis	\$52,860	\$49,570	6.22%	2021-2022
32	21-110946	FRONTENAC PROPERTY OWNER L L C	St. Louis	\$5,027,200	\$1,360,000	72.95%	2021-2022
33	21-110956	FORSYTH CENTREASSOCIATESLLC CREST MANAGEMENT	St. Louis	\$11,839,460	\$9,702,400	18.05%	2021-2022
34	21-110957	8182 MARYLAND ASSOCIATES LIMITED PARTNER	St. Louis	\$57,600	\$30,560	46.94%	2021-2022
35	21-110958	8182 MARYLAND ASSOCIATES	St. Louis	\$7,839,550	\$4,161,440	46.92%	2021-2022

36	21-110975	RNSI City Place Owner LLC	St. Louis	\$2,216,030	\$2,016,000	9.03%	2021-2022
37	21-110976	RNSI City Place Owner LLC	St. Louis	\$11,111,010	\$9,952,000	10.43%	2021-2022
38	21-110980	RNSI City Place Owner LLC	St. Louis	\$5,713,980	\$5,216,000	8.72%	2021-2022
39	21-110982	RNSI City Place Owner LLC	St. Louis	\$14,325,060	\$13,120,000	8.41%	2021-2022
40	21-110987	Fry Investment Co	St. Louis	\$1,646,500	\$1,379,200	16.23%	2021-2022
41	21-110999	CAR WOLFE TOY L L C	St. Louis	\$136,610	\$111,300	18.53%	2021-2022
42	21-111000	WOLFE AUTOMOTIVE GROUP LLC	St. Louis	\$8,350	\$6,820	18.32%	2021-2022
43	21-111001	CAR WOLFE TOY L L C	St. Louis	\$2,184,000	\$1,779,490	18.52%	2021-2022
44	21-111015	Broadstone Glg Missouri LLC	St. Louis	\$3,687,810	\$3,088,000	16.26%	2021-2022
45	21-111016	8000 MARYLAND HOLDINGS LLC	St. Louis	\$11,217,340	\$9,408,000	16.13%	2021-2022
46	21-111017	100 S Brentwood Blvd LLC	St. Louis	\$5,210,430	\$4,720,000	9.41%	2021-2022
47	21-111036	Bhatia Ventures LLC	St. Louis	\$4,591,620	\$4,009,600	12.68%	2021-2022
48	21-111062	Clayton Bemiston Owner LLC	St. Louis	\$2,688,000	\$2,384,000	11.31%	2021-2022
49	21-111063	Clayton Central Owner LLC	St. Louis	\$16,571,200	\$15,520,000	6.34%	2021-2022
50	21-111067	BBK WESTPORT INDUSTRIAL LLC	St. Louis	\$1,507,300	\$1,369,600	9.14%	2021-2022
51	21-111069	BBK WESTPORT INDUSTRIAL LLC	St. Louis	\$2,154,430	\$1,799,900	16.46%	2021-2022
52	21-111070	BBK WESTPORT INDUSTRIAL LLC	St. Louis	\$316,130	\$264,100	16.46%	2021-2022

53	21-111095	Tcg Earth City LLC	St. Louis	\$7,000,510	\$5,852,800	16.39%	2021-2022
54	21-111096	Tcg Earth City LLC	St. Louis	\$1,715,130	\$1,487,490	13.27%	2021-2022
55	21-111097	Tcg Earth City LLC	St. Louis	\$5,911,520	\$5,126,910	13.27%	2021-2022
56	21-111101	Franklin Manchester Road LLC	St. Louis	\$7,497,700	\$5,126,400	31.63%	2021-2022
57	21-111124	Riverport 215 LLC	St. Louis	\$2,880,000	\$2,112,000	26.67%	2021-2022
58	21-111126	PPM Cassens Court LLC	St. Louis	\$2,618,560	\$2,470,400	5.66%	2021-2022
59	21-111129	Ppmlong Road LLC	St. Louis	\$2,061,700	\$1,856,000	9.98%	2021-2022
60	21-111134	Westport 215 LLC	St. Louis	\$1,934,430	\$1,024,000	47.06%	2021-2022
61	21-111148	SSM Health Care Central Region	St. Louis	\$4,160,000	\$2,860,800	31.23%	2021-2022
62	21-111158	SVT WESTVIEW PLACE LP	St. Louis	\$5,344,220	\$4,579,200	14.31%	2021-2022
63	21-111178	Husmann Corporation	St. Louis	\$4,932,640	\$3,424,000	30.58%	2021-2022
64	21-111255	John Henry Foster Company Of St Louis Inc	St. Louis	\$1,727,170	\$1,600,000	7.36%	2021-2022
65	21-12996	Kiknadze Yuza	St. Louis	\$66,730	\$65,550	1.77%	2021-2022
66	21-13297	Hentschell James Sheryl Michael & Laura	St. Louis	\$85,500	\$76,720	10.27%	2021-2022
67	21-13328	Sasser William F Jr & Elizabeth McNamara	St. Louis	\$173,950	\$151,050	13.16%	2021-2022
68	21-13334	NCR Revocable Living Trust The	St. Louis	\$255,970	\$242,760	5.16%	2021-2022
69	21-13448	Schmitt Thomas Trustee	St. Louis	\$227,850	\$216,220	5.10%	2021-2022
70	21-13459	Jellech Veljko TR	St. Louis	\$36,100	\$31,920	11.58%	2021-2022
71	21-13575	Richards R Douglas	St. Louis	\$236,910	\$221,620	6.45%	2021-2022
72	21-13592	Collins Thomas R & Jennifer P T/E	St. Louis	\$176,190	\$160,680	8.80%	2021-2022
73	21-14077	Kim Chul Martha M H/W	St. Louis	\$188,230	\$182,210	3.20%	2021-2022



74	21-14477	Yust Kristopher P & Rebecca E H/W	St. Louis	\$116,320	\$111,890	3.81%	2021-2022
75	21-14522	Witte Real Estate Venture LLC	St. Louis	\$49,500	\$45,980	7.11%	2021-2022
76	21-14647	Johnson Thomas P Adrienne H/W	St. Louis	\$128,820	\$120,650	6.34%	2021-2022
77	21-14714	Allbritten Sharon G U/I/T	St. Louis	\$171,100	\$162,930	4.77%	2021-2022
78	21-14716	McGraw Joanne B	St. Louis	\$139,370	\$129,490	7.09%	2021-2022
79	21-14719	Hunt D Jason & Elizabeth A H/W	St. Louis	\$151,390	\$142,600	5.81%	2021-2022
80	21-14745	Hennessey Terrence J & Jennifer B H/W	St. Louis	\$111,510	\$103,170	7.48%	2021-2022
81	21-15003	Grabowski Revocable Trust	St. Louis	\$99,690	\$97,850	1.85%	2021-2022
82	21-15086	Blackmore C Scott II & Jenny A H/W	St. Louis	\$236,360	\$200,340	15.24%	2021-2022
83	21-15216	Cibulka Thomas R Jr & Lisa M Revocable	St. Louis	\$118,090	\$112,100	5.07%	2021-2022
84	21-15225	Gordon Gary L Trustee	St. Louis	\$23,240	\$20,520	11.70%	2021-2022
85	21-15363	Krickhahn Floyd C Trustee	St. Louis	\$22,800	\$20,520	10.00%	2021-2022
86	21-15547	Big Boy Properties	St. Louis	\$17,390	\$14,060	19.15%	2021-2022
87	21-15939	William Liebermann	St. Louis	\$191,840	\$161,500	15.82%	2021-2022
88	21-17889	Clayton De Mun LLC	St. Louis	\$114,910	\$105,070	8.56%	2021-2022
89	22-10459	Daryl R. Simpson	St. Louis	\$10,500	\$10,250	2.38%	2022
90	22-30032	Pendleton Alexander Lindblom	Jackson	\$4,800	\$720	85.00%	2022
91	22-57000	Cory A. Smith	Franklin	\$12,500	\$12,500	0.00%	2022
92	22-57005	Mark & Cheryl Harris	Franklin	\$3,970	\$2,000	49.62%	2022
93	22-84025	Ricky J. Spence	St. Francois	\$2,840	\$2,030	28.52%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-110343	EL EL CEE LLC	St. Louis
2	21-110344	EL EL CEE LLC	St. Louis
3	21-110345	EL EL CEE LLC	St. Louis
4	21-110346	EL EL CEE LLC	St. Louis
5	21-110347	EL EL CEE LLC	St. Louis
6	21-110348	EL EL CEE LLC	St. Louis
7	21-110349	EL EL CEE LLC	St. Louis
8	21-110350	EL EL CEE LLC	St. Louis
9	21-110351	EL EL CEE LLC	St. Louis
10	21-110352	EL EL CEE LLC	St. Louis
11	21-110353	EL EL CEE LLC	St. Louis
12	21-110354	EL EL CEE LLC	St. Louis
13	21-110355	EL EL CEE LLC	St. Louis
14	21-110356	EL EL CEE LLC	St. Louis
15	21-110357	EL EL CEE LLC	St. Louis
16	21-110358	EL EL CEE LLC	St. Louis
17	21-110359	EL EL CEE LLC	St. Louis
18	21-110360	EL EL CEE LLC	St. Louis
19	21-110361	EL EL CEE LLC	St. Louis
20	21-110362	EL EL CEE LLC	St. Louis
21	21-110363	EL EL CEE LLC	St. Louis
22	21-110364	EL EL CEE LLC	St. Louis
23	21-110365	EL EL CEE LLC	St. Louis
24	21-110366	EL EL CEE LLC	St. Louis
25	21-110367	EL EL CEE LLC	St. Louis
26	21-110368	EL EL CEE LLC	St. Louis
27	21-110369	EL EL CEE LLC	St. Louis
28	21-110370	EL EL CEE LLC	St. Louis
29	21-110371	EL EL CEE LLC	St. Louis
30	21-110372	EL EL CEE LLC	St. Louis
31	21-110524	D & D Distributors Lllp	St. Louis
32	21-110525	D & D Distributors Lllp	St. Louis
33	21-110550	Lynntown Apartments Inc Melvin Rabushka/real Estate	St. Louis
34	21-110551	Lynntown Apartments Inc Melvin Rabushka/real Estate	St. Louis
35	21-110573	Psac Development Partners Lp Dept Pt Mo 07103	St. Louis
36	21-110574	Ps Mid West One L L C	St. Louis
37	21-110601	Buckeye International Inc	St. Louis
38	21-110643	Missouri American Water	St. Louis
39	21-110644	Missouri American Water	St. Louis
40	21-110669	Brown Shoe Company Inc	St. Louis

41	21-110761	Midamerica Hotels Corporation	St. Louis
42	21-110767	Midamerica Hotels Corporation	St. Louis
43	21-110770	Midamerica Hotels Corporation	St. Louis
44	21-110771	P & A Drywall Supply Inc	St. Louis
45	21-110772	P & A Drywall Supply Inc	St. Louis
46	21-110773	P & A Drywall Supply Inc	St. Louis
47	21-110774	P & A Drywall Supply Inc	St. Louis
48	21-110775	P & A Drywall Supply Inc	St. Louis
49	21-110889	Zynesher Pharmaceuticals Usa Llc Neshher Pharmaceutical (usa) Llc	St. Louis
50	21-110890	Zynesher Pharmaceuticals Usa Llc Neshher Pharmaceutical (usa) Llc	St. Louis
51	21-110902	Blue Real Estate Lllp	St. Louis
52	21-110903	Pershall Properties L L C	St. Louis
53	21-110914	Old Orchard Shopping Center Llc	St. Louis
54	21-110915	Semco Plastic Company	St. Louis
55	21-110916	Semco Plastic Company	St. Louis
56	21-110917	Semco Plastic Company	St. Louis
57	21-110935	Creve Coeur Point LLC	St. Louis
58	21-110950	Sansone Olympic Oaks Llc Sansone Group	St. Louis
59	21-110951	Sansone Olympic Oaks Llc Sansone Group	St. Louis
60	21-110954	8182 Maryland Associatesa Moltd Ptnsp	St. Louis
61	21-110977	Rnsi City Place Owner Llc	St. Louis
62	21-110978	Rnsi City Place Owner Llc	St. Louis
63	21-110981	Rnsi City Place Owner Llc	St. Louis
64	21-111003	Iso Laumeier Iv Llc	St. Louis
65	21-111005	Qsl Property L L C	St. Louis
66	21-111009	St John Investment Partners Llc	St. Louis
67	21-111014	Fenton Properties Inc A Mo Corp	St. Louis
68	21-111026	Topeka Aircraft Sales & Service Inc James H Day/truman Arnold Companies	St. Louis
69	21-111037	Lindbergh Plaza Owner Llc	St. Louis
70	21-111056	Zada L L C	St. Louis
71	21-111066	Bbk Westport Industrial Llc	St. Louis
72	21-111071	Bbk Westport Industrial Llc	St. Louis
73	21-111073	Oak Forest Ltda Mo Ltd Ptnsp Midland Management Corp William T Vano	St. Louis
74	21-111074	Oak Forest Ii L P Midland Management Corp William T Vano	St. Louis
75	21-111077	Dp 111 Llc Etal T/c	St. Louis
76	21-111078	Dp 111 Llc Etal T/c	St. Louis
77	21-111079	Dp 111 Llc Etal T/c	St. Louis
78	21-111119	T C Des Peres Corners	St. Louis
79	21-111120	T C Des Peres Corners	St. Louis
80	21-111125	Ppm Cassens Court Llc	St. Louis

81	21-111135	Ppm/ University Tower Llc	St. Louis
82	21-111147	Fru Con Construction Corporation A Mo co	St. Louis
83	21-111169	Swaminarayan Llc	St. Louis
84	21-111177	Olde Towne Plaza Llc	St. Louis
85	21-111189	Keras Childers Family L P	St. Louis
86	21-111208	Castillon Donald H Carol J H/w Trs Eta	St. Louis
87	21-111228	Parkside Plaza Llc	St. Louis
88	21-111230	Scope 10a Llc	St. Louis
89	21-111256	Atlas Tx Midwest L L C	St. Louis
90	21-111260	Rainbow Point Properties Llc	St. Louis
91	21-16861	EL EL CEE LLC	St. Louis
92	21-16862	EL EL CEE LLC	St. Louis
93	21-16863	EL EL CEE LLC	St. Louis
94	21-17886	Wotka Joseph and Gloria Qualified Spousal Trust	St. Louis
95	21-17894	Glen L. Dehart Jr.	St. Louis
96	22-10038	Route Sixty Six Business Park LLC	St. Louis
97	22-10417	Caplaca Twentytwo Inc Amo Corp Etal	St. Louis
98	22-89502	Keith Frederick	Taney

Exhibit C. Form 11s

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11s</b>													
1	Atchison	32,685,603	9.65%	27,581,285	-0.13%	89,561,241	-0.16%	3,696,691	-8.51%	40,839,810	-1.09%	194,364,630	1.82%
2	Benton	177,115,390	4.28%	16,915,790	0.54%	44,463,898	4.72%	6,498,233	33.44%	97,201,143	9.27%	342,194,454	7.32%
3	Carter	43,710,055	0.44%	3,087,120	0.21%	18,861,486	0.16%	2,618,943	-4.34%	20,083,653	-8.42%	88,361,257	-0.64%
4	Dent	102,298,120	-0.18%	6,570,170	-0.13%	27,175,170	3.61%	8,707,610	64.01%	50,904,290	-5.25%	195,655,360	2.09%
5	Hickory	81,079,510	4.43%	6,445,210	2.84%	17,819,590	3.54%	2,432,070	8.88%	43,083,682	-3.74%	150,860,062	3.40%
6	Howard	60,225,790	-0.23%	14,484,940	0.05%	12,399,688	-3.59%	3,213,826	-6.02%	42,842,960	5.63%	133,167,204	2.80%
7	Jefferson	2,511,973,800	4.11%	14,214,100	51.88%	593,309,711	0.05%	146,492,671	-1.05%	854,637,652	13.68%	4,120,627,934	6.26%
8	Laclede	223,971,760	1.90%	13,302,430	0.58%	115,249,610	1.39%	42,012,918	2.35%	114,008,898	-5.02%	508,545,616	1.39%
9	Mercer	19,576,623	-0.13%	17,289,073	-0.05%	7,313,630	-20.92%	8,152,996	-2.75%	22,380,311	-12.06%	74,712,633	-5.65%
10	Nodaway	149,242,550	7.20%	37,734,400	1.40%	101,331,850	2.88%	22,550,475	-6.42%	78,149,110	-3.85%	389,008,385	3.54%
11	Pemiscot	60,724,200	2.45%	23,446,610	0.30%	34,612,818	-5.20%	10,863,571	15.90%	44,636,547	-8.77%	174,283,746	0.40%
12	Polk	225,489,310	3.76%	23,162,140	1.96%	62,685,386	3.65%	20,333,940	26.70%	93,835,310	3.09%	425,506,086	6.95%
13	Scotland	25,073,090	0.04%	18,646,770	-0.57%	8,198,120	-0.18%	3,283,320	11.45%	28,983,450	-2.89%	84,184,750	0.69%
14	Scott	218,225,720	3.66%	18,275,200	1.21%	93,832,420	6.66%	39,987,320	-24.03%	156,619,250	0.25%	526,939,910	1.38%
15	Stoddard	201,860,768	5.78%	43,894,336	-0.60%	84,206,198	1.67%	72,622,520	15.51%	135,297,010	-3.96%	537,880,832	4.30%
16	Vernon	119,666,720	5.21%	25,179,300	2.46%	44,404,310	-0.54%	19,962,760	6.39%	66,372,441	-7.49%	275,585,531	1.29%
17	Wright	112,652,020	8.89%	11,394,070	4.41%	43,562,800	6.01%	5,725,200	6.77%	56,658,704	0.27%	229,992,794	7.40%