

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 08/22/2023
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 08/08/2023

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
L. Jones (LJ), Appraisal and Assessment
Manager, 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

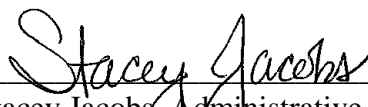
- ☒ Approved
- ☐ Corrected as follows:

► 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 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 2:01 p.m. VC made a motion to reopen the meeting at 2:36 p.m. DM seconded the motion. The meeting reopened at 2:36 p.m.
- VC made a motion to adjourn the meeting at 2:38 p.m. The motion was seconded by DM. The meeting adjourned at 2:38 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 08/07/2023

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, AUGUST 8, 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](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, August 8, 2023

1:30 p.m.

I. Original Assessment Certification

- A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Airlines dated 08-08-2023

II. Stipulations

- A. Exhibit A., 1 – 40

III. Form 11s

- A. Exhibit B., 1 – 20

IV. Form 11 Amended

- A. Exhibit C., 1

V. Form 11As

- A. Exhibit D., 1 – 8

VI. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated July 25, 2023, and Closed Meeting Minutes dated July 25, 2023)
- C. Section Update

VII. Legal

- A. Section Update
- B. Request to Attend MoBar Annual Meeting

VIII. Local Assistance

- A. Section Update
- B. Iron County Residential MOU Discussion

IX. Original Assessment

- A. Section Update
- B. Draft 2023 Certifications for Private Car Valuations

X. Property Tax/Legislative Items

XI. Commission Comments

- A. MSAA Personal Property Committee Meeting

XII. Closed Session

- A. Legal – Section 610.021(1)
- B. 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.

Agenda - Vote Taken

Page 1 of 6

Meeting Date: 08/08/23

Topic: Original Assessment Certification – Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Airlines dated 08-08-2023

Motion(s)/Comments: JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment 1 dated August 8, 2023. VC made a motion to approve the 2023 Amended Certification of Commercial Aircraft Owned by Airlines. 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
<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	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
<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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for approval, which were listed on Exhibit B. of the agenda. VC made a motion to approve the Form 11s on Exhibit B. 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
<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:

Agenda - Vote Taken

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Meeting Date: 08/08/23

Topic: Form 11 Amended

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

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

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Nay

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Abstain

Victor Callahan, Commissioner

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Yea

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Nay

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Abstain

Debbi McGinnis, Commissioner

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Yea

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Nay

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Form 11As

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

Vote/Action Taken:

Gary Romine, Chairman

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Yea

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Nay

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Abstain

Victor Callahan, Commissioner

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Yea

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Nay

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Abstain

Debbi McGinnis, Commissioner

☒

Yea

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Nay

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Abstain

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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 Meetings of the State Tax Commission of Missouri dated July 25, 2023, and Closed Meeting Minutes dated July 25, 2023. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated July 25, 2023, and Closed Meeting Minutes dated July 25, 2023. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

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Nay

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Abstain

Victor Callahan, Commissioner

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Yea

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Nay

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Abstain

Debbi McGinnis, Commissioner

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Yea

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Nay

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Request to Attend MoBar Annual Meeting

Motion(s)/Comments: ASW presented the Commission with a request for the Senior Hearing Officers and herself to attend the MoBar Annual Meeting in September. The registration fee is \$195.00 per person, total of \$780.00. VC made a motion for Senior Hearing Officers Greg Allsberry, Erica Gage, Ben Slawson, and Chief Counsel Amy S. Westermann to attend the MoBar Annual Meeting at a total cost of \$780.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Iron County Residential MOU Discussion

Motion(s)/Comments: LJ presented a Memorandum of Understanding (MOU) for Iron County based on their 2021-2022 residential sales study of 74.16%. The MOU provided steps to be completed by the Assessor for their 2023 Assessment Cycle to make progress towards arriving at market value. LJ informed the Commission that David Huff, Iron County Assessor, refused to sign the MOU. LJ also presented a summary detailing a review of Mr. Huff's progress with the 2023 Assessment Cycle and verification that Mr. Huff completed the items provided in the unsigned MOU. VC made a motion to sign the MOU for Iron County based on their 2021-2022 residential sales study with a note that Mr. Huff refused to sign the MOU and to send the Commission signed MOU with the summary to Mr. Huff. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Personnel Item – Local Assistance Part Time

Motion(s)/Comments: LJ presented a request to retain Jeff Schmidt in an hourly part-time capacity as a Miscellaneous Technical at the same hourly rate of \$45.03 for 1,040 hours per year. VC made a motion to continue part-time employment for Mr. Schmidt as a Miscellaneous Technical at the same hourly rate of \$45.03 for 1,040 hours per year. 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
<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: Legal, Application for Review – 19-32019, QuikTrip Corporation v. Clay County

Motion(s)/Comments: The Commission discussed the draft Application for Review for appeal 19-32019, QuikTrip Corporation v. Clay County. VC made a motion to approve the draft Application for Review Order for appeal 19-32019, QuikTrip Corporation v. Clay County. DM seconded the motion. This item was not on the provided agenda as it was brought up during Commission Meeting by Chairman Romine to be discussed in Closed Session.

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
<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: Legal, Application for Review – 19-34015, Mercy Health v. Jefferson County

Motion(s)/Comments: The Commission discussed the draft Application for Review for appeal 19-34015, Mercy Health v. Jefferson County. VC made a motion to approve the draft Application for Review Order for appeal 19-34015, Mercy Health v. Jefferson County. DM seconded the motion. This item was not on the provided agenda as it was brought up during Commission Meeting by Chairman Romine to be discussed in Closed Session.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Legal, Application for Review – 21-110394, WJD Properties Inc., v. St. Louis County

Motion(s)/Comments: The Commission discussed the draft Application for Review for appeal 21-110394, WJD Properties Inc., v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-110394, WJD Properties Inc., v. St. Louis County. DM seconded the motion. This item was not on the provided agenda as it was brought up during Commission Meeting by Chairman Romine to be discussed in Closed Session.

Vote/Action Taken:

Gary Romine, Chairman

Victor Callahan, Commissioner

Debbi McGinnis, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Agenda - Vote Taken

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Meeting Date: 08/08/23

Topic: Legal, Application for Review – 21-110445, Loraine Coleman v. St. Louis County

Motion(s)/Comments: The Commission discussed the draft Application for Review for appeal 21-110445, Loraine Coleman v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-110445, Loraine Coleman v. St. Louis County. DM seconded the motion. This item was not on the provided agenda as it was brought up during Commission Meeting by Chairman Romine to be discussed in Closed Session.

Vote/Action Taken:

Gary Romine, Chairman

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Yea

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Nay

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Abstain

Victor Callahan, Commissioner

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Yea

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Nay

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Abstain

Debbi McGinnis, Commissioner

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Yea

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Nay

☐

Abstain

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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. SJ provided that the scheduled October 3, 2023, Commission Meeting was the same day team members would be attending the Missouri State Assessors' Association Annual Conference. The Commission instructed SJ to cancel the October 3, 2023, Commission Meeting.

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 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: Draft 2023 Certifications for Private Car Valuations

Motion(s)/Comments: JLS presented the draft valuations for the Centrally Assessed Private Car Companies to be certified to the Department of Revenue prior to October 1, 2023.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DH provided that he is working on draft legislation for the upcoming legislative session.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10260	BIDLEMAN GEORGE T JR	St. Louis	\$91,450	\$79,800	12.74%	2021-2022
2	21-12983	ROTHMAN GERALD & ROSALIND JOINT LIVING	St. Louis	\$117,150	\$101,080	13.72%	2021-2022
3	21-13045	BUSSMANN H T III REVOCABLE TRUST	St. Louis	\$226,960	\$209,000	7.91%	2021-2022
4	21-13213	CIAPCIAK ROBERT J & MARY N H/W	St. Louis	\$473,160	\$409,740	13.40%	2021-2022
5	21-13221	HOOD LESLIE P REVOCABLE LIVING TRUST THE	St. Louis	\$221,410	\$177,650	19.76%	2021-2022
6	21-13230	BOLEY JOHN R MARGARETTE D H/W	St. Louis	\$117,380	\$104,690	10.81%	2021-2022
7	21-13243	LOSOS JONATHAN MELISSA H/W	St. Louis	\$165,910	\$134,900	18.69%	2021-2022
8	21-13290	MERWIN JOHN D II	St. Louis	\$154,320	\$151,580	1.78%	2021-2022
9	21-13374	WESLOWSKI GARY M & MARIE J H/W	St. Louis	\$319,790	\$267,840	16.25%	2021-2022
10	21-13482	ZENG QI & HU HSIAO OH H/W	St. Louis	\$693,030	\$513,000	25.98%	2021-2022
11	21-13516	MARTIN LISA D RICHARD S H/H	St. Louis	\$188,540	\$163,020	13.54%	2021-2022
12	21-13541	LEFTON MARLENE FAMILY TRUST	St. Louis	\$217,170	\$188,100	13.39%	2021-2022
13	21-13580	BROWN DOUGLAS S ANN L H/W	St. Louis	\$295,260	\$271,150	8.17%	2021-2022
14	21-13672	JENNINGS LIVING TRUST THE	St. Louis	\$225,000	\$191,860	14.73%	2021-2022
15	21-13714	MISKO CHARLES G & JOANN V H/W	St. Louis	\$108,410	\$100,000	7.76%	2021-2022
16	21-13721	DAVIDSON KATHERINE G TRUSTEE	St. Louis	\$137,310	\$119,700	12.82%	2021-2022
17	21-13732	SCULLY KEVIN P & MARY J H/W	St. Louis	\$89,680	\$74,580	16.84%	2021-2022
18	21-13792	DUNNE FRANK C & NANCY S TRUSTEES	St. Louis	\$134,840	\$107,350	20.39%	2021-2022
19	21-13960	FOX JAMES B & MELISSA L	St. Louis	\$319,350	\$266,000	16.71%	2021-2022
20	21-13978	GELMAN MIGUEL & MERCEDES SANANES D H/W	St. Louis	\$317,110	\$282,910	10.78%	2021-2022
21	21-14030	EGGEBRECHT PETER A & BARBARA A H/W	St. Louis	\$89,020	\$77,080	13.41%	2021-2022
22	21-14036	NOONAN RICHARD M & PATRICIA H/W	St. Louis	\$329,140	\$308,750	6.19%	2021-2022

23	21-14206	GLUCK WILLIAM B YVONNE H/W	St. Louis	\$189,130	\$180,500	4.56%	2021- 2022
24	21-14226	OBEDIN DAVID & DAVIS CLARE H/W	St. Louis	\$243,140	\$171,000	29.67%	2021- 2022
25	21-14243	SHELDON CAMPBELL DOXEY R	St. Louis	\$313,060	\$258,020	17.58%	2021- 2022
26	21-14250	CHYU KYUNG JA & SUN MOO H/W TRS	St. Louis	\$1,159,080	\$741,400	36.04%	2021- 2022
27	21-14258	KOPP KENNETH J & PAMELA K H/W	St. Louis	\$88,880	\$80,750	9.15%	2021- 2022
28	21-14273	GREENLEY ROBERT Z JUDITH H H/W TRUSTEE	St. Louis	\$106,150	\$86,980	18.06%	2021- 2022
29	21-14451	COLE KIMBERLY A	St. Louis	\$51,590	\$41,230	20.08%	2021- 2022
30	21-14507	ROSS NANCY ANN & DONALD LEE H/H TRUSTEES	St. Louis	\$1,160,050	\$902,500	22.20%	2021- 2022
31	21-14656	DETRICH MARILYN J	St. Louis	\$65,230	\$57,950	11.16%	2021- 2022
32	21-14691	ROETTGER LIVING TRUST	St. Louis	\$128,350	\$119,700	6.74%	2021- 2022
33	21-14701	DREYER STEPHEN W & MELISSA A H/W TRS	St. Louis	\$49,380	\$43,700	11.50%	2021- 2022
34	21-14722	SHREVES FAMILY LIMITED PARTNERSHIP	St. Louis	\$64,600	\$43,700	32.35%	2021- 2022
35	21-14767	115 NORTH BALLAS HOLDING L L C	St. Louis	\$51,400	\$28,500	44.55%	2021- 2022
36	21-14847	FISCHER REVOCABLE TRUST THE	St. Louis	\$179,630	\$153,900	14.32%	2021- 2022
37	21-14977	GANZ EUGENE E TRUSTEE	St. Louis	\$64,050	\$44,650	30.29%	2021- 2022
38	21-15463	BARTNICK JAMES J LIVING TRUST	St. Louis	\$77,540	\$60,800	21.59%	2021- 2022
39	21-15492	RCM REAL ESTATE L L C	St. Louis	\$112,580	\$106,970	4.98%	2021- 2022
40	21-15501	RING BARBARA B TRUSTEE	St. Louis	\$26,830	\$1,500	94.41%	2021- 2022

Exhibit B. 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
FORM 11s													
1	Andrew	170,250,680	3.02%	18,050,900	0.77%	20,909,979	0.45%	6,488,373	-17.48%	79,174,929	-6.26%	294,874,861	0.45%
2	Bollinger	89,419,240	11.17%	10,367,390	4.31%	24,642,380	10.99%	3,901,490	6.58%	48,187,448	-16.89%	176,517,948	9.68%
3	Buchanan	562,756,200	0.76%	16,050,400	3.39%	401,034,840	-0.48%	161,830,163	4.63%	262,527,056	-9.09%	1,404,198,659	-0.86%
4	Cape Girardeau	779,220,490	8.15%	24,943,470	1.63%	395,888,734	3.68%	150,991,321	12.08%	291,511,888	-6.19%	1,642,555,903	5.31%
5	Clinton	209,128,219	6.21%	18,894,791	-0.62%	26,674,575	-0.86%	5,326,690	10.85%	80,530,840	-4.63%	340,555,115	5.43%
6	Cole	816,031,570	2.16%	7,207,930	-0.29%	387,581,570	1.33%	94,352,761	4.34%	282,120,377	-4.63%	1,587,294,208	2.24%
7	Cooper	127,553,280	7.70%	15,935,770	0.07%	48,797,026	-0.81%	11,433,991	9.44%	64,809,710	-5.14%	268,529,777	3.52%
8	DeKalb	59,461,340	4.47%	14,121,720	0.25%	93,420,220	0.22%	4,729,270	-15.09%	42,266,516	-10.05%	213,999,066	-0.84%
9	Gasconade	137,378,240	0.53%	9,370,830	-0.48%	42,391,675	4.54%	10,399,725	-5.49%	59,726,802	-4.13%	259,267,272	0.61%
10	Johnson	395,873,200	4.78%	27,648,051	1.57%	106,105,329	12.28%	28,280,174	-6.15%	153,136,508	7.15%	711,043,262	6.66%
11	Lafayette	249,922,577	2.69%	22,833,370	0.04%	55,801,512	0.83%	12,043,834	-3.37%	125,600,447	-8.43%	466,201,740	0.39%
12	Lawrence	271,114,150	8.74%	24,122,550	5.40%	98,544,000	8.13%	23,375,438	-10.70%	128,994,333	6.03%	546,150,471	7.46%
13	Maries	61,558,850	0.04%	8,702,020	0.00%	17,798,590	-0.82%	21,513,720	11.70%	37,074,210	-6.35%	146,647,390	1.06%
14	Monroe	64,086,990	10.29%	26,351,930	2.85%	13,790,260	9.11%	1,900,849	-19.14%	36,325,193	-16.30%	142,455,222	1.47%
15	Osage	118,294,705	10.48%	14,357,354	4.97%	33,589,362	14.88%	4,561,890	-6.94%	67,664,228	-4.36%	238,467,539	5.98%
16	Reynolds	28,818,030	-0.73%	4,570,000	0.25%	104,363,782	1.37%	19,755,354	20.40%	20,481,642	3.00%	177,988,808	3.55%
17	St. Francois	476,591,770	0.50%	8,378,990	-0.69%	156,349,930	4.39%	40,571,441	5.37%	170,294,689	-7.16%	852,186,820	0.72%
18	Shelby	35,103,422	6.08%	18,887,198	0.66%	11,565,408	2.07%	6,330,450	-7.80%	36,431,388	-2.12%	108,317,866	2.14%
19	Taney	599,502,831	-4.71%	6,464,877	3.00%	511,194,002	13.44%	66,362,492	-2.00%	146,605,395	-2.63%	1,330,129,597	4.13%
20	Warren	462,522,046	9.05%	17,254,732	1.91%	93,022,273	1.68%	26,413,359	0.57%	137,581,685	-5.45%	736,794,095	6.59%

Exhibit C. Form 11 Amended

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	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
		FORM 11 AMENDED											
1	Wright	112,629,390	8.86%	11,394,070	4.41%	43,562,800	6.01%	5,725,200	6.77%	54,309,220	-3.89%	227,620,680	6.29%

Exhibit D. Form 11As

#	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
FORM 11As													
1	Bollinger	89,508,030	11.12%	10,373,140	4.27%	24,592,030	10.75%	4,002,220	9.33%	48,501,936	1.08%	176,977,356	9.97%
2	Dent	102,280,250	-0.19%	6,570,170	-0.13%	27,022,920	3.02%	8,707,610	64.01%	51,099,650	-4.89%	195,680,600	2.11%
3	Gasconade	137,374,430	0.53%	9,370,830	-0.48%	42,391,675	4.54%	10,399,724	-5.49%	59,726,803	-4.13%	259,263,462	0.61%
4	Laclede	223,930,160	1.88%	13,302,500	0.58%	114,555,020	0.77%	42,014,892	2.36%	114,981,628	-4.21%	508,784,200	1.44%
5	Osage	118,294,705	10.48%	14,357,354	4.97%	33,589,362	14.88%	4,561,890	-6.94%	67,664,228	-4.36%	238,467,539	5.98%
6	St. Francois	477,022,950	0.58%	8,400,570	-0.46%	155,560,340	3.84%	40,570,031	5.37%	179,337,605	-2.23%	860,891,496	1.75%
7	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%
8	Vernon	119,666,720	5.21%	25,179,300	2.46%	44,404,310	-0.54%	19,974,850	6.46%	66,994,229	-6.62%	276,219,409	1.52%