

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

Approved 09/19/2023
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 08/22/2023

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:

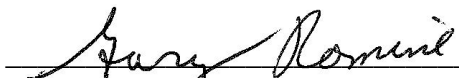
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
J. Smith (JLS), Appraisal and Assessment
Manager, Original Assessment
S. Wankum (SW), Miscellaneous Professional
A. Westermann (ASW), Chief Counsel

▶ **Review Minutes from Previous Meeting**

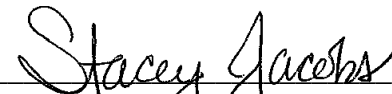
- Approved
- Corrected as follows:

▶ **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 personnel matters per Sections 610.021(3) and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:23 p.m. VC made a motion to reopen the meeting at 3:22 p.m. DM seconded the motion. The meeting reopened at 3:22 p.m.
- ▶ VC made a motion to adjourn the meeting at 3:23 p.m. The motion was seconded by DM. The meeting adjourned at 3:23 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

Posted: 08/21/2023

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, AUGUST 22, 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, August 22, 2023

1:30 p.m.

I. Original Assessment Certification

- A. Attachment 1 – 2023 Certification of Centrally Assessed Private Car Companies dated 08-22-2023
- B. Attachment 2 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 08-22-2023

II. Memorandums of Understanding

- A. DeKalb County – Commercial
- B. Taney County – Commercial

III. Stipulations

- A. Exhibit A., 1 – 9

IV. Dismissals

- A. Exhibit B., 1 – 109

V. Form 11s

- A. Exhibit C., 1 – 49

VI. Form 11 Amended

- A. Exhibit D., 1 and 2

VII. Form 11As

- A. Exhibit E., 1 – 22

VIII. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated August 8, 2023)
- C. Section Update
- D. Quarterly Pulse Survey 18 Results

IX. Legal

- A. Section Update

X. Local Assistance

- A. Section Update

XI. Original Assessment

- A. Section Update

XII. Property Tax/Legislative Items

XIII. Commission Comments

XIV. Closed Session

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

XV. Open Session

XVI. Adjournment¹

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

¹ All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

Topic: Original Assessment Certification – Attachment 1 – 2023 Certification of Centrally Assessed Private Car Companies dated 08-22-2023

Motion(s)/Comments: JLS presented the 2023 Certification of Centrally Assessed Private Car Companies as illustrated on Attachment 1 dated August 22, 2023. VC made a motion to approve the 2023 Centrally Assessed Private Car 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: Original Assessment Certification – Attachment 2 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 08-22-2023

Motion(s)/Comments: JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 2 dated August 22, 2023. VC made a motion to approve the 2023 Amended Certification of 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: Memorandum of Understanding – DeKalb County, Commercial

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for DeKalb County based on their 2021-2022 commercial appraisal study of 70.56%. The MOU provided steps to be completed by the Assessor for the 2025 assessment roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for DeKalb County based on their 2021-2022 commercial appraisal 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 – Taney County, Commercial

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Taney County based on their 2021-2022 commercial appraisal study of 66.70%. The MOU provided steps to be completed by the Assessor for the 2025 assessment roll to make progress towards arriving at fair market value. VC made a motion to approve the MOU for Taney County based on their 2021-2022 commercial appraisal 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: 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: Dismissals

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

Vote/Action Taken:

Gary Romine, Chairman	Victor Callahan, Commissioner	Debbi McGinnis, Commissioner
<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 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	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 Amended

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

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

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated August 8, 2023. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated August 8, 2023. 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: Personnel – Title Change for Dan Roe

Motion(s)/Comments: LJ presented a request to change the position title for Mr. Dan Roe from Senior Appraisal and Assessment Representative to LA Technical Research and Data Analyst, effective September 1, 2023, with no salary adjustment. VC made a motion to approve the title change for Mr. Roe to LA Technical Research and Data Analyst, effective September 1, 2023. 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: Personnel – Senior Appraisal and Assessment Representative

Motion(s)/Comments: LJ presented a recommendation to offer the position of Senior Appraisal and Assessment Representative to Alexis Crump at an annual salary of \$54,008, effective September 18, 2023. VC made a motion to offer the Senior Appraisal and Assessment Representative position to Ms. Crump at an annual salary of \$54,008, effective September 18, 2023. 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: 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: Quarterly Pulse Survey 18 Results

Motion(s)/Comments: SJ presented the Quarterly Pulse Survey (QPS) 18 results. The Commissioners and Managers discussed the results.

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: Property Tax/Legislative Items

Motion(s)/Comments: DH provided that he is working on draft legislation for the upcoming legislative session that are required to be submitted to Office of Administrative/Budget and Planning by the end of the week.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-13793	Seamless Investments LLC (Residential to Agricultural)	St. Louis	\$54,530	\$1,250	97.71%	2021-2022
2	21-13918	Ronald J. Kruszewski Revocable Trust now known as RJK Residence Trust The	St. Louis	\$909,000	\$693,000	23.76%	2021
3	21-13918	Ronald J. Kruszewski Revocable Trust now known as RJK Residence Trust The	St. Louis	\$896,780	\$693,500	22.67%	2022
4	21-13924	Anderson F Jack Jr & Laura T/E	St. Louis	\$1,048,520	\$726,750	30.69%	2021-2022
5	21-14272	Busch Virginia M Trustee Et al	St. Louis	\$1,634,360	\$1,411,780	13.62%	2021
6	21-14272	Busch Virginia M Trustee Et al	St. Louis	\$1,640,290	\$1,411,780	13.93%	2022
7	21-14301	Donald Hazel A Indenture Trust	St. Louis	\$1,977,060	\$1,117,010	43.50%	2021-2022
8	22-30007	Columbia Wornall Village	Jackson	\$1,664,000	\$1,456,000	12.50%	2022
9	22-30008	Sunset Plaza Limited P.	Jackson	\$924,480	\$800,000	13.46%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-10360	Fast Lane Real Estate Llc	St. Louis
2	21-10754	Snowhill Associates Llc	St. Louis
3	21-12515	Sun Xiuzhen	St. Louis
4	21-12569	Vitale Jasper T	St. Louis
5	21-12570	Fridman Sergey	St. Louis
6	21-12571	Fridman Sergey	St. Louis
7	21-12573	Vitale Jasper T	St. Louis
8	21-12576	Eydelman Vera	St. Louis
9	21-12580	Fast Lane Real Estate Llc	St. Louis
10	21-12595	Joy Group Llc	St. Louis
11	21-12741	Mo Irving Investment 1 St Louis Llc	St. Louis
12	21-12756	Rental Property Llc	St. Louis
13	21-12758	Candew Inc	St. Louis
14	21-12787	Palans Herbert A Linda Palans	St. Louis
15	21-12790	Shocker Janet A	St. Louis
16	21-12851	Bht Llc	St. Louis
17	21-12854	Jade Investment Llc	St. Louis
18	21-12865	City Views Llc	St. Louis
19	21-12866	Rental Property Llc	St. Louis
20	21-12871	Maatuka Jamal A Shayla Maatuka	St. Louis
21	21-12887	Leung Shuk Han Fiona Leung	St. Louis
22	21-12902	Luong Michael	St. Louis
23	21-12910	Lee James Leung Shuk Yin	St. Louis
24	21-13063	Burke Halpin J Mary Burke	St. Louis
25	21-13518	Pb Whitburn Llc	St. Louis
26	21-13519	Pb Whitburn Llc	St. Louis
27	21-13520	Pb Whitburn Llc	St. Louis
28	21-13521	Pb Whitburn Llc	St. Louis
29	21-13522	Pb Whitburn Llc	St. Louis
30	21-13523	Pb Whitburn Llc	St. Louis
31	21-13524	Pb Whitburn Llc	St. Louis
32	21-13525	P B Whitburn Llc	St. Louis
33	21-13526	Pb Whitburn Llc	St. Louis
34	21-13527	Pb Whitburn Llc	St. Louis
35	21-13528	Pb Whitburn Llc	St. Louis
36	21-14109	Mei George Judy Mei	St. Louis
37	21-14111	Stoeppler James R Maureen A HW Truste	St. Louis
38	21-14112	Weinzirl Jonathan	St. Louis
39	21-14114	Corley Patrickc Stella Ann Corley	St. Louis
40	21-14119	Stewart Florence B Trustee	St. Louis
41	21-14120	Richardson Larry G Susan Richardson	St. Louis
42	21-14121	Lockwood William D Janell Lockwood	St. Louis

43	21-14126	Beatty Harold Janet Beatty	St. Louis
44	21-14129	Wright John A Carol Wright	St. Louis
45	21-14137	Coffman Daniel A Catherine Coffman	St. Louis
46	21-14140	Geiger Lawrence R Michelle Geiger	St. Louis
47	21-14142	Alfaro Carissa M Revocable Living Trust	St. Louis
48	21-14146	Cui Jianmin Shi Jingyi	St. Louis
49	21-14443	Ertel James W Michelle Ertel	St. Louis
50	21-14603	Birkel Thomas A Karen Birkel	St. Louis
51	21-14604	79 Waterways Llc Co Tom Birkel	St. Louis
52	21-14605	Nuttman Trust Agreement The	St. Louis
53	21-14607	Bay Side Group Llc	St. Louis
54	21-14608	Teeters Family Trust	St. Louis
55	21-14611	Reis Stephen and Ann Trust The	St. Louis
56	21-14613	Mauil Emily K Rev Trust	St. Louis
57	21-14679	Niemeier Robert Scott Irene Araminas	St. Louis
58	21-14687	Aschenbrenner Jeffrey C	St. Louis
59	21-14699	Daniel Paul T Rebecca Daniel	St. Louis
60	21-14839	Feinberg Real Estate Investment Six Llc	St. Louis
61	21-14844	Bagby Robert L Li Trustee	St. Louis
62	21-14848	Heckmann Revocable Trust The	St. Louis
63	21-15005	Paschke Allen Helen Paschke	St. Louis
64	21-15026	Stellamac Dr Llc	St. Louis
65	21-15494	Sherman Stephen J Kimberly Sherman	St. Louis
66	21-111287	Koenig Robert C Erin Koenig	St. Louis
67	21-11315	Palmer Michael V	St. Louis
68	21-11487	Palmer Michael V	St. Louis
69	21-11543	Palmer Michael V	St. Louis
70	21-11585	Palmer Michael V	St. Louis
71	21-11603	Palmer Residential Serv Llc	St. Louis
72	21-11606	Palmer Michael V	St. Louis
73	21-11771	Mitchell Glen Eileen Mitchell	St. Louis
74	21-11795	Snowhill Associates Llc	St. Louis
75	21-11839	Snowhill Associates Llc	St. Louis
76	21-11866	Mitchell, Eileen	St. Louis
77	21-11972	Snowhill Associates Llc	St. Louis
78	21-12081	Pj Llc	St. Louis
79	21-12153	Snowhill Associates Llc	St. Louis
80	21-12169	Clouds Llc	St. Louis
81	21-12197	Snowhill Associates Llc	St. Louis
82	21-12199	Snowhill Associates Llc	St. Louis
83	21-12299	Gale Creations Inc	St. Louis
84	21-12347	Pj Llc	St. Louis
85	21-12469	Gale Creations Inc	St. Louis
86	21-12566	Fridman Yefim	St. Louis

87	21-12567	Fridman Yefim	St. Louis
88	21-12574	Fridman Sergey	St. Louis
89	21-12578	Fridman Yefim	St. Louis
90	21-12773	4M Real Estate Investments Llc	St. Louis
91	21-12958	4M Real Estate Investments Llc	St. Louis
92	21-13484	Hohenberg Charles M Trustee	St. Louis
93	21-14159	Aldan Investments Inc	St. Louis
94	21-14228	Miller Richard E Jamey Miller	St. Louis
95	21-14570	Ambler Marianne Revocable Trust	St. Louis
96	21-14630	McClean Living Trust	St. Louis
97	21-14996	Arnold David Nancy Arnold	St. Louis
98	21-15220	Daugherty Daniel J	St. Louis
99	21-18844	Snowhill Associates Llc	St. Louis
100	21-19006	Snowhill Associates Llc	St. Louis
101	21-19310	Claney Kerby Polly Claney	St. Louis
102	21-19382	Burghoff Mark E Marsha Burghoff	St. Louis
103	21-19424	Bruckel Matthew M Revocable	St. Louis
104	21-19483	Jam Ventures L L C	St. Louis
105	21-19533	Cummins Stephanie R Andrew Cummins	St. Louis
106	21-16394	Double G Land Co LLC	St. Louis
107	21-16395	Delmar Gardens West Inc	St. Louis
108	21-16665	Vineyards Apartments LLC	St. Louis
109	21-16108	Delmar Gardens Enterprizes LLC (misclassification claim only)	St. Louis

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
FORM 11s													
1	Adair	174,289,630	0.07%	13,180,540	-1.31%	97,182,917	0.65%	26,008,887	-4.54%	67,842,408	-6.87%	378,504,382	-0.52%
2	Barry	304,028,154	3.48%	27,712,326	0.55%	111,284,404	3.70%	37,787,159	5.41%	142,187,154	3.85%	622,999,197	5.29%
3	Butler	314,207,100	2.70%	19,613,420	0.59%	220,353,960	18.83%	30,766,870	-4.51%	121,813,474	0.35%	706,754,824	7.14%
4	Callaway	396,529,399	3.98%	25,324,893	1.93%	308,694,982	2.68%	114,935,045	7.81%	156,256,088	-6.89%	1,001,740,407	2.68%
5	Carroll	44,896,180	-0.09%	26,388,490	0.01%	17,917,230	-18.52%	3,669,950	-52.06%	38,042,110	-10.18%	130,913,960	-7.75%
6	Cedar	98,300,830	0.00%	12,830,851	-0.09%	28,764,510	-1.16%	9,374,018	-16.12%	45,014,617	-18.99%	194,284,826	-3.88%
7	Chariton	49,288,020	-0.07%	20,877,090	0.01%	16,156,518	-4.53%	7,775,341	-11.54%	47,595,240	-5.76%	141,692,209	-2.75%
8	Christian	1,171,848,420	7.50%	9,490,670	-0.55%	234,457,960	7.76%	33,112,558	2.63%	318,172,821	3.79%	1,767,082,429	10.40%
9	Clark	43,723,950	0.25%	18,844,430	0.02%	14,610,410	-0.68%	2,630,070	9.69%	33,573,325	-4.84%	113,382,185	-0.25%
10	Crawford	189,279,210	-0.32%	8,578,550	-0.29%	63,063,247	0.10%	19,408,786	1.49%	80,494,669	-4.29%	360,824,462	-0.02%
11	Dade	52,873,990	6.68%	9,976,560	-5.15%	26,293,176	9.17%	8,025,669	125.71%	36,470,659	3.52%	133,640,054	11.77%
12	Dallas	101,919,110	6.07%	16,657,810	5.68%	30,150,839	6.37%	4,390,745	36.34%	52,662,880	-4.71%	205,781,384	5.33%
13	Daviness	67,587,981	-0.01%	23,040,928	-0.26%	15,068,349	1.28%	4,898,439	-7.62%	41,437,366	-4.59%	152,033,063	0.10%
14	Douglas	99,480,320	8.40%	10,046,510	4.12%	24,351,823	6.79%	16,190,811	33.96%	40,603,142	6.58%	190,672,606	10.41%
15	Dunklin	118,325,840	3.90%	29,207,790	-0.09%	65,039,080	-17.35%	15,867,692	-13.57%	87,049,070	-8.28%	315,489,472	-5.00%
16	Franklin	1,268,191,629	0.85%	53,518,804	1.72%	443,101,898	1.94%	134,741,220	-1.02%	372,546,967	-5.55%	2,272,100,518	1.42%
17	Gentry	38,698,550	2.67%	16,634,000	0.32%	21,692,770	4.86%	4,118,730	-7.23%	32,043,886	-3.08%	113,187,936	3.06%
18	Holt	31,438,100	0.71%	20,472,290	-0.08%	25,997,185	1.16%	5,193,664	34.45%	37,256,319	-1.08%	120,357,558	2.26%
19	Howell	283,294,390	5.64%	11,819,140	2.74%	109,582,990	8.25%	33,864,620	-3.02%	129,884,800	-2.35%	568,445,940	4.52%
20	Knox	23,889,150	8.32%	18,000,047	0.94%	8,932,915	4.45%	3,690,492	-45.75%	31,957,545	20.15%	86,470,149	7.37%
21	Lewis	47,048,610	0.08%	19,487,930	0.11%	24,324,040	1.51%	6,412,510	-7.02%	42,042,933	-1.86%	139,316,023	-0.03%
22	Lincoln	687,533,987	5.55%	20,642,469	0.63%	115,396,741	2.50%	55,732,590	2.46%	235,539,860	-4.85%	1,114,845,647	4.68%
23	Macon	104,247,340	4.48%	21,222,130	1.47%	37,336,000	2.83%	9,580,975	1.03%	68,819,825	-1.71%	241,206,270	3.19%
24	Madison	77,988,060	1.25%	5,279,060	0.03%	21,485,540	-0.96%	4,938,713	12.59%	38,488,129	-3.70%	148,179,502	5.73%
25	Miller	257,264,800	3.03%	10,609,900	0.74%	98,956,050	0.06%	17,402,970	-0.02%	111,421,503	2.22%	495,655,223	3.90%
26	Mississippi	61,495,700	5.08%	28,789,890	0.50%	23,015,780	0.76%	7,470,620	-7.77%	62,061,513	-0.16%	182,833,503	2.52%
27	Moniteau	110,909,640	1.53%	13,053,900	-0.05%	26,742,970	3.43%	9,640,670	10.76%	59,001,074	1.14%	219,348,254	3.06%
28	Montgomery	100,026,080	3.77%	21,584,010	1.30%	44,723,410	1.14%	15,426,010	-0.22%	47,949,942	-5.72%	229,709,452	1.57%

29	Morgan	378,517,100	0.58%	25,267,000	0.07%	60,025,080	-0.50%	7,908,974	-17.09%	113,076,785	-2.79%	584,794,939	1.03%
30	New Madrid	100,355,980	7.04%	36,582,950	0.69%	183,038,024	3.57%	42,425,490	6.31%	84,205,272	-3.71%	446,607,716	3.29%
31	Newton	462,918,440	3.35%	45,608,040	-2.71%	194,989,750	0.32%	56,186,581	-10.78%	206,866,628	1.28%	966,569,439	3.01%
32	Oregon	54,508,733	2.52%	9,437,234	3.32%	17,046,636	1.44%	2,903,313	5.53%	30,337,877	-4.50%	114,233,793	0.94%
33	Perry	200,168,598	4.04%	13,939,729	0.44%	79,140,784	2.78%	32,198,242	4.09%	95,110,740	-5.81%	420,558,093	2.04%
34	Pettis	324,091,690	1.50%	27,817,900	0.42%	125,981,771	2.29%	58,495,619	10.44%	150,011,599	-4.80%	686,398,579	1.71%
35	Phelps	382,135,650	0.00%	8,766,060	-0.93%	144,127,390	0.48%	40,050,737	-0.67%	126,235,765	-6.45%	701,315,602	-0.32%
36	Pike	108,215,690	5.12%	20,861,610	-1.10%	68,697,778	57.47%	18,028,386	7.23%	61,710,780	-5.30%	277,514,244	13.07%
37	Putnam	51,567,050	0.32%	16,807,988	0.11%	9,101,769	-0.10%	4,279,710	-4.69%	23,154,760	-6.69%	104,911,277	-0.39%
38	Ralls	97,589,500	0.48%	15,177,360	0.15%	48,958,450	8.13%	49,489,280	17.71%	51,499,266	-5.89%	262,713,856	4.27%
39	Ray	198,667,860	10.15%	21,143,170	2.52%	35,668,140	0.58%	10,269,304	-20.70%	80,680,165	-13.02%	346,428,639	2.32%
40	St. Charles	8,942,907,679	22.68%	24,867,198	3.50%	1,909,064,494	7.11%	453,319,771	9.95%	1,607,810,251	1.66%	12,937,969,393	18.12%
41	St. Clair	62,466,600	1.38%	15,878,600	0.45%	15,079,454	0.60%	2,346,011	-9.62%	35,684,146	3.93%	131,454,811	4.84%
42	Ste. Genevieve	228,774,430	10.68%	13,433,080	7.71%	557,210,520	1.65%	46,147,380	6.66%	94,635,050	-3.79%	940,200,460	4.76%
43	Saline	164,071,700	0.22%	27,248,590	-0.08%	54,244,469	-0.09%	17,594,147	8.11%	87,670,060	1.62%	350,828,966	1.22%
44	Schuyler	20,118,230	1.06%	7,734,900	-0.14%	65,162,504	2.43%	2,371,109	16.43%	18,342,639	-3.09%	113,729,382	2.46%
45	Shannon	41,871,780	7.50%	7,779,640	3.79%	15,020,820	10.13%	2,402,931	-3.48%	35,024,173	-1.90%	102,099,344	4.76%
46	Stone	479,762,500	0.44%	5,890,620	1.38%	129,759,430	6.17%	43,881,367	3.65%	171,873,909	-0.07%	831,167,826	4.10%
47	Texas	156,305,280	7.39%	16,751,850	3.19%	41,900,116	5.41%	7,431,459	11.06%	76,332,892	5.13%	298,721,597	7.97%
48	Washington	117,187,330	2.89%	7,408,830	0.21%	23,288,047	11.36%	14,112,163	27.72%	64,336,608	-0.40%	226,332,978	4.19%
49	Wayne	62,352,910	-0.08%	4,374,600	0.14%	24,596,480	2.60%	12,171,537	-2.34%	35,645,690	-3.35%	139,141,217	-0.07%

Exhibit D., Form 11s Amended

#	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 AMENDED													
1	Jefferson	2,511,973,800	4.11%	14,214,100	51.88%	593,309,710	0.05%	146,492,671	-1.05%	854,637,652	13.68%	4,120,627,933	6.26%
2	Scott	218,225,720	3.66%	18,275,200	1.21%	93,832,420	6.66%	41,298,370	-21.54%	156,619,250	0.37%	528,250,960	1.63%

Exhibit E., 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	Atchison	32,665,710	9.58%	27,578,717	-0.14%	89,539,737	-0.18%	3,696,691	-8.51%	40,853,150	-1.06%	194,334,005	1.81%
2	Barry	304,010,376	3.47%	27,752,242	0.70%	111,035,060	3.46%	37,802,899	5.46%	143,204,905	4.59%	623,805,482	5.43%
3	Cole	816,380,180	2.15%	7,213,150	-0.10%	386,901,030	1.15%	94,344,911	4.33%	278,200,027	-5.96%	1,583,039,298	1.97%
4	Dade	52,872,160	6.68%	9,976,560	-5.15%	26,293,176	9.17%	8,056,103	126.57%	36,700,174	4.17%	133,898,173	11.98%
5	Douglas	99,480,320	8.40%	10,046,510	4.12%	24,351,823	6.79%	16,190,811	33.96%	40,603,142	6.58%	190,672,606	10.41%
6	Hickory	81,070,350	4.42%	6,453,470	2.97%	17,816,160	3.52%	2,438,784	9.18%	43,616,427	-2.55%	151,395,191	3.77%
7	Knox	23,889,150	7.59%	18,000,047	0.94%	8,932,915	4.43%	3,690,492	-45.75%	31,957,545	20.15%	86,470,149	7.37%
8	Lewis	47,038,790	0.05%	19,490,430	0.07%	28,224,660	17.95%	6,475,670	-6.11%	42,120,543	-1.68%	143,350,093	2.86%
9	Lincoln	688,372,383	5.56%	20,661,384	0.68%	115,401,418	2.50%	55,732,740	2.46%	237,382,068	-4.10%	1,117,549,993	4.93%
10	Madison	77,988,060	1.25%	5,279,060	0.03%	21,485,540	-0.96%	4,938,713	12.59%	38,488,129	-3.70%	148,179,502	5.73%
11	Maries	61,864,640	-0.03%	8,738,230	-0.15%	17,844,290	-0.56%	21,522,900	11.75%	37,525,630	-5.21%	147,495,690	1.64%
12	Morgan	378,749,590	0.59%	25,236,950	-0.06%	60,311,110	-0.49%	7,911,074	-17.06%	114,055,660	-1.95%	586,264,384	1.28%
13	Newton	463,223,220	3.43%	45,630,770	-2.66%	195,105,600	0.38%	67,150,786	6.63%	209,820,876	2.73%	980,931,252	4.54%
14	Oregon	54,508,733	2.52%	9,437,234	3.32%	17,046,636	1.44%	2,903,313	5.53%	30,337,877	-4.50%	114,233,793	0.94%
15	Pemiscot	60,722,270	2.44%	23,446,610	0.30%	34,604,128	-5.23%	10,964,091	16.97%	45,289,397	-7.43%	175,026,496	0.83%
16	Pike	108,232,700	5.14%	20,858,550	-1.39%	68,679,568	57.42%	17,155,926	2.04%	61,902,960	-5.01%	276,829,704	12.79%
17	Reynolds	28,823,590	-0.71%	4,570,000	0.25%	104,358,222	1.36%	19,609,686	19.51%	20,765,015	4.43%	178,126,513	3.63%
18	Ste. Genevieve	228,862,410	10.70%	13,449,360	7.85%	556,940,050	1.60%	46,157,150	6.69%	95,300,840	-3.11%	940,709,810	4.82%
19	Schuyler	20,118,230	1.06%	7,734,900	-0.14%	65,162,504	2.43%	2,371,109	16.43%	18,342,639	-3.09%	113,729,382	2.46%
20	Scott	218,225,720	3.66%	18,276,980	1.22%	93,565,000	6.34%	42,055,920	-20.10%	160,402,670	2.79%	532,526,290	2.46%
21	Stoddard	201,860,768	5.78%	43,894,336	-0.60%	84,206,198	1.67%	74,268,640	18.13%	136,244,890	-3.28%	540,474,832	4.80%
22	Warren	462,233,993	8.97%	17,256,240	1.91%	92,940,298	1.65%	26,484,469	0.84%	138,845,205	-4.58%	737,760,205	6.73%