

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

Approved 10/31/2023
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 10/17/2023

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**

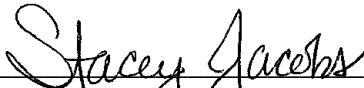
- Approved
- Corrected as follows:

▶ **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 2:26 p.m. VC made a motion to reopen the meeting at 3:32 p.m. DM seconded the motion. The meeting reopened at 3:32 p.m.
- ▶ VC made a motion to adjourn the meeting at 3:33 p.m. The motion was seconded by DM. The meeting adjourned at 3:33 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, OCTOBER 17, 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](tel:24654701159)

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:24654701159) Call-in toll number (US/Canada)

Join by phone

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

State Tax Commission Records Custodian

Stacey Jacobs

Administrative Secretary

573-751-1716

Stacey.Jacobs@stc.mo.gov

Posted October 16, 2023, at 1:11 p.m. on the doors of the building by Stacey Jacobs and at 1:23 p.m. on the STC website by Misty Frank.

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS PERSONNEL OR LITIGATION
MATTERS PURSUANT TO SECTION 610.021, RSMo

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, October 17, 2023

1:30 p.m.

I. Original Assessment Certification

- A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Airlines dated 10-17-2023

II. Stipulations

- A. Exhibit A., 1 – 75

III. Dismissals

- A. Exhibit B., 1 – 7

IV. Form 11s

- A. Exhibit C., 1 – 5

V. Form 11s Amended

- A. Exhibit D., 1 – 3

VI. Form 11As

- A. Exhibit E., 1 – 21

VII. Form 11As Amended

- A. Exhibit E., 1 – 3

VIII. Administration

- A. STC Calendar Update and 2024 Commission Meeting Schedule
- B. Approval of Minutes
 - (Meetings of the State Tax Commission of Missouri dated September 26, 2023, October 6, 2023, and October 6, 2023, and Closed Meeting Minutes dated September 26, 2023, October 5, 2023, and October 6, 2023)
- C. Section Update
- D. Draft 2023 Annual Report Recommendations
- E. Assessor Education Approval – Tanya Zimmerman, DeKalb County
- F. Assessor Education Non-Compliant – Jama Berry, Ozark County
- G. Assessor Education Non-Compliant – Austin Graybill, Webster County
- H. Agricultural Productivity Hearing Notice and Invitation List
- I. Leadership Academy Payment Approval for Peter Chari

IX. Legal

- A. Section Update
- B. Administrative Rules Proposed Amendments

X. Local Assistance

- A. Section Update

XI. Original Assessment

- A. Section Update

XII. Property Tax/Legislative Items

XIII. Commission Comments

- A. Missouri Association of Counties (MAC) Invitation
- B. Missouri Farm Bureau Invitation
- C. MSAA Personal Property Update

XIV. Closed Session

- A. Legal – Section 610.021(1)
- B. 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 Amended Certification of Commercial Aircraft Owned by Airlines dated 10-17-2023

Motion(s)/Comments: JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment 1 dated October 17, 2023. VC made a motion to approve the 2023 Amended 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: 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
<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 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
<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 11As Amended

Motion(s)/Comments: SJ presented the Form 11As Amended that were ready for approval, which were listed on Exhibit F. of the agenda. VC made a motion to approve the Form 11As Amended on Exhibit F. 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 Meeting of the State Tax Commission of Missouri dated September 26, 2023, October 5, 2023, and October 6, 2023, and Closed Meeting Minutes dated September 26, 2023, October 5, 2023, and October 6, 2023. VC made a motion to approve the minutes for the Meeting of the State Tax Commission dated September 26, 2023, October 5, 2023, and October 6, 2023, and Closed Meeting Minutes dated September 26, 2023, October 5, 2023, and October 6, 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: Draft 2023 Annual Report Recommendations

Motion(s)/Comments: SJ presented the draft 2023 Annual Report Recommendations. VC made a motion to approve the 2023 Annual Report Recommendations. DM seconded the motion. DM inquired about including language to protect the privacy of taxpayers on the COV recommendation. VC made a motion to revise the draft 2023 Annual Report Recommendation and present at the next scheduled Commission Meeting. 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: Assessor Education Approval – Tanya Zimmerman, DeKalb County

Motion(s)/Comments: SJ distributed the research paper submitted by Tanya Zimmerman, DeKalb County Assessor, which reflected an education alternative due to Ms. Zimmerman’s health issues. The Commission reviewed and discussed the research paper. VC made a motion to approve and accept the submission as Tanya Zimmerman satisfactorily complying with the assessor education requirement. 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: Assessor Education Non-Compliant – Jama Berry, Ozark County

Motion(s)/Comments: SJ informed the Commission that Jama Berry, Ozark County Assessor, had allowed her certification period to expire, effective September 30, 2023. Ozark County has not received 100% of their assessment maintenance reimbursement funding; therefore, it is recommended the \$15,106.39 in assessment maintenance reimbursement be withheld until Ms. Berry becomes compliant with the completion of 32 hours of education pertaining to ad valorem property taxation. VC made a motion to withhold the \$15,106.39 in assessment maintenance funding until Ms. Berry completes the 32 hours of required education and to send the draft letter to Ms. Berry. 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: Assessor Education Non-Compliant – Austin Graybill, Webster County

Motion(s)/Comments: SJ informed the Commission that Austin Graybill, Webster County Assessor, had allowed his certification period to expire, effective September 30, 2023. Webster County has not received 100% of their assessment maintenance reimbursement funding; therefore, it is recommended the \$16,780.31 in assessment maintenance reimbursement be withheld until Mr. Graybill becomes compliant with the completion of 32 hours of education pertaining to ad valorem property taxation. VC made a motion to withhold the \$16,780.31 in assessment maintenance funding until Mr. Graybill completes the 32 hours of required education and to send the draft letter to Mr. Graybill. 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: Agricultural Productivity Hearing Notice and Invitation List

Motion(s)/Comments: SJ provided the Commission with a draft Agricultural Productivity Hearing Notice and the list of entities to notify regarding the hearing. VC made a motion to approve the Agricultural Productivity Hearing Notice and the list of entities to notify. 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: Leadership Academy Payment Approval for Peter Chari

Motion(s)/Comments: SJ presented the invoice for Peter Chari’s participation in Class 10 of the Leadership Academy. SJ informed the Commission she was not provided costs or aware of cost prior to Mr. Chari participating in the Leadership Academy. VC made a motion to approve the payment of the invoice in the amount of \$1,240.79 for Peter Chari. 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: Administrative Rules Proposed Amendments

Motion(s)/Comments: ASW presented the proposed amendments to the State Tax Commission Rules along with the STC Rules Review Report and the draft letter to the Governor’s Office. The Commission reviewed and discussed the proposed amendments. VC made a motion to approve the proposed STC Rules amendments with the suggested edit of DM along with the STC Rules Review Report and draft letter to the Governor’s Office. 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: Personnel – Senior Hearing Officer

Motion(s)/Comments: ASW presented a recommendation to offer the position of Senior Hearing Officer to Todd Wilson at an annual salary of \$65,000, effective November 13, 2023. VC made a motion to offer the Senior Hearing Officer position to Mr. Wilson at an annual salary of \$68,518, effective November 13, 2023, or sooner. 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: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks. SJ also provided a tentative meeting schedule for 2024. The Commission discussed the dates and instructed SJ to proceed with scheduling.

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: Property Tax/Legislative Items

Motion(s)/Comments: DH provided that he is answering questions for Budget and Planning. DH provided he would add the suggested language for the draft 2023 Annual Report Recommendations.

Informational Meeting, No Vote Taken:

Topic: Missouri Association of Counties (MAC) Invitation

Motion(s)/Comments: The Commission discussed the invitation they each received to attend the MAC President's Reception and Banquet during the 2023 MAC Annual Conference scheduled for Monday, November 20, 2023, at Margaritaville Lake Resort, Osage Beach. GR and DM provided they will be attending and instructed SJ to RSVP on their behalf. VC provided that he will let SJ know later if he will be attending.

Informational Meeting, No Vote Taken:

Topic: Missouri Farm Bureau Invitation

Motion(s)/Comments: The Commission discussed the invitation they each received to attend the Missouri Farm Bureau Partners in Agriculture Luncheon scheduled for Monday, December 4, 2023, at Margaritaville Lake Resort, Osage Beach. All Commissioners provided they will be attending and instructed SJ to RSVP on their behalf. This item was not on the posted tentative agenda as it had been received after the 24-hour posting.

Informational Meeting, No Vote Taken:

Topic: MSAA Personal Property Meeting Update

Motion(s)/Comments: DM updated the Commission and team regarding a meeting that she attended with DH, LJ, and SJ of the STC and Darrin Gladbach, Chariton County Assessor, Ronda Elfrink, Bollinger County Assessor, and some CAMA system vendors. The group discussed a master contract that CAMA vendors would be able to subcontract under the umbrella of the master and if the State of Missouri would be willing to establish such a contract. SJ provided that she would check with the State of Missouri, Division of Purchasing to see if they would consider creating a single feasible source contract with JD Power for the required vehicle guide data. DM stated that Mr. Gladbach requested a follow-up meeting. The Commission instructed SJ to communicate with Mr. Gladbach on a follow-up meeting.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-16116	Sparrowhawk Park 370 LLC	St. Louis	\$2,598,400	\$2,368,000	8.87%	2021-2022
2	21-16563	Mackenzie Office Partners LLC	St. Louis	\$20,700	\$16,100	22.22%	2021
3	21-16564	Mackenzie Office Partners LLC	St. Louis	\$22,370	\$17,410	22.17%	2021
4	21-16565	Mackenzie Office Partners LLC	St. Louis	\$11,580	\$8,990	22.37%	2021
5	21-16566	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
6	21-16567	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
7	21-16568	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
8	21-16569	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
9	21-16570	Mackenzie Office Partners LLC	St. Louis	\$13,990	\$10,880	22.23%	2021
10	21-16571	Mackenzie Office Partners LLC	St. Louis	\$11,960	\$9,340	21.91%	2021
11	21-16572	Mackenzie Office Partners LLC	St. Louis	\$11,960	\$9,340	21.91%	2021
12	21-16573	Mackenzie Office Partners LLC	St. Louis	\$14,270	\$11,140	21.93%	2021
13	21-16574	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
14	21-16575	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
15	21-16576	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
16	21-16577	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
17	21-16578	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
18	21-16579	Mackenzie Office Partners LLC	St. Louis	\$17,090	\$13,280	22.29%	2021
19	21-16647	3705 Lemay Ferry LLC	St. Louis	\$1,259,260	\$821,180	34.79%	2021-2022
20	21-16647	3705 Lemay Ferry LLC	St. Louis	\$45,300	\$31,120	31.30%	2021-2022
21	21-17774	Shadrall 8901 Page LP	St. Louis	\$2,338,340	\$2,016,000	13.78%	2021-2022
22	21-17775	Smithkline Corp	St. Louis	\$1,101,952	\$1,024,000	7.07%	2021-2022
23	21-17777	Plaza Member II LLC	St. Louis	\$1,887,200	\$1,664,000	11.83%	2021-2022
24	22-10015	Enterprise Rent A Car	St. Louis	\$4,160,000	\$1,848,000	55.58%	2022
25	22-10320	Mary Elliott Oreilly	St. Louis	\$69,730	\$65,840	5.58%	2022
26	22-10321	Ying Lin	St. Louis	\$53,390	\$45,600	14.59%	2022
27	22-10326	Henry David V Catherine A Trust Agreement	St. Louis	\$85,220	\$83,220	2.35%	2022
28	22-10327	Buerk Daniel T Ann Buerk	St. Louis	\$72,580	\$67,450	7.07%	2022
29	22-10329	Wimmer Peter C Elizabeth Wimmer	St. Louis	\$103,340	\$90,250	12.67%	2022
30	22-10330	Lisa Fordyce	St. Louis	\$51,450	\$47,500	7.68%	2022
31	22-10332	Levine Diane Gershman Family Trust The	St. Louis	\$207,820	\$182,020	12.41%	2022
32	22-10339	Amon Sally M Isaac W Erol	St. Louis	\$77,730	\$59,850	23.00%	2022
33	22-10341	Lewis Arthur L Liv Trust The	St. Louis	\$117,150	\$110,960	5.28%	2022
34	22-10345	Hafner James Michelle Hafner	St. Louis	\$260,930	\$240,350	7.89%	2022
35	22-10349	Cohen Todd A Lauren Cohen	St. Louis	\$160,320	\$148,790	7.19%	2022
36	22-10356	Grueninger Grant Laurie Grueninger	St. Louis	\$127,300	\$124,660	2.07%	2022
37	22-10362	Pechloff Robert F Nancy Pechloff	St. Louis	\$453,340	\$418,000	7.80%	2022

38	22-10365	GOELLNER MARY A TRUSTEE	St. Louis	\$162,850	\$160,550	1.41%	2022
39	22-10367	Suntrup William B Patricia Suntrup	St. Louis	\$117,360	\$93,460	20.36%	2022
40	22-10375	Brown Edward J Devon Brown	St. Louis	\$95,530	\$91,200	4.53%	2022
41	22-10377	Valenta Nancy L Trustee	St. Louis	\$210,180	\$183,830	12.54%	2022
42	22-10381	Siefert Zachary J Rachel Grayem	St. Louis	\$100,700	\$98,800	1.89%	2022
43	22-10383	Frautschi Tyler L Tiffany Frautschi	St. Louis	\$176,620	\$162,940	7.75%	2022
44	22-10404	Akin Todd W Lulli Akin	St. Louis	\$65,680	\$57,950	11.77%	2022
45	22-10416	Punit K. Jain	St. Louis	\$56,200	\$52,250	7.03%	2022
46	22-10505	TJ RESIDENCES LLC	St. Louis	\$22,950	\$21,280	7.28%	2022
47	22-10506	Tj Residences L L C	St. Louis	\$21,660	\$19,950	7.89%	2022
48	22-10510	Seymour Real Estate Llc Series 52	St. Louis	\$11,570	\$7,200	37.77%	2022
49	22-10511	RJK Management LLC	St. Louis	\$16,040	\$14,400	10.22%	2022
50	22-10512	Seidel Haiyan and Alexander Seidel	St. Louis	\$55,400	\$53,200	3.97%	2022
51	22-10513	Barnell Andrew and Katie Rudolph	St. Louis	\$172,050	\$161,690	6.02%	2022
52	22-10514	Waldman Jonathan and Emily Andes	St. Louis	\$52,060	\$47,500	8.76%	2022
53	22-10515	Manta Ray Properties Llc	St. Louis	\$130,680	\$110,010	15.82%	2022
54	22-10516	Sheets William and Renken Ann	St. Louis	\$126,270	\$106,400	15.74%	2022
55	22-10524	Pch Blue Llc	St. Louis	\$8,000	\$7,010	12.38%	2022
56	22-10525	Yaseen Tanveer Syed Madani	St. Louis	\$20,750	\$13,680	34.07%	2022
57	22-10527	T HOLDINGS LLC	St. Louis	\$11,570	\$9,630	16.77%	2022
58	22-10528	Big Bend Holdings LLC	St. Louis	\$17,400	\$8,930	48.68%	2022
59	22-10529	Dubuque John G D Living Trust	St. Louis	\$568,500	\$456,000	19.79%	2022
60	22-10530	Shawn Farson	St. Louis	\$32,870	\$22,780	30.70%	2022
61	22-10570	TJ RESIDENCES LLC	St. Louis	\$22,880	\$20,900	8.65%	2022
62	22-10571	TJ RESIDENCES LLC	St. Louis	\$19,530	\$17,480	10.50%	2022
63	22-10572	Capital Property Llc	St. Louis	\$23,450	\$22,230	5.20%	2022
64	22-10573	TJ RESIDENCES LLC	St. Louis	\$23,880	\$22,420	6.11%	2022
65	22-10576	CHENS PROPERTY LLC	St. Louis	\$13,430	\$11,400	15.12%	2022
66	22-10577	NUMBER ONE RENTALS LLC	St. Louis	\$67,150	\$65,550	2.38%	2022
67	22-10581	Damian J Loftus	St. Louis	\$6,670	\$5,510	17.39%	2022
68	22-10584	Ruby Meilan Wu	St. Louis	\$21,950	\$16,820	23.37%	2022
69	22-10595	Mary C. Hart	St. Louis	\$940	\$730	22.34%	2022
70	22-30020	Deborah K Garrison	Jackson	\$2,975	\$2,114	28.94%	2022
71	22-30040	Michael L. Wallace	Jackson	\$87,210	\$81,700	6.32%	2022
72	22-47506	FHC Properties LLC	Cape Girardeau	\$16,753,880	\$4,921,340	70.63%	2022
73	22-49002	Marilyn McClure	Cass	\$17,358	\$17,230	0.74%	2022
74	23-32001	CKC Holdings LLC	Clay	\$509,250	\$416,000	18.31%	2023-2024

75	23-32517	SCND Block 1000 LLC	St. Charles	\$1,801,260	\$1,248,000	30.72%	2023-2024
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Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-111206	Bartch Holding LLC	St. Louis
2	21-16632	Clairsin Investment Company	St. Louis
3	22-10040	Cindy Barmeier	St. Louis
4	22-10258	Todd W. and Lulli Akin	St. Louis
5	22-10351	Jones Family Revocable Trust	St. Louis
6	22-30046	G. Mandernach	Jackson
7	22-32558	Georgi Nedev	St. Charles

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	Barton	69,290,150	5.21%	19,083,710	-0.06%	66,710,355	0.40%	9,453,164	-21.84%	52,694,386	-3.89%	217,231,765	0.23%
2	Greene	3,585,615,930	12.73%	23,534,700	-9.60%	1,843,323,594	9.32%	351,256,188	13.30%	832,814,531	-12.77%	6,636,544,943	9.64%
3	Platte	2,053,068,479	11.69%	11,466,299	-5.35%	901,751,210	8.81%	186,367,994	3.53%	418,845,249	-2.96%	3,571,499,231	10.12%
4	Pulaski	341,165,882	0.51%	4,658,861	0.03%	101,976,159	0.58%	9,244,940	-10.89%	107,716,439	-8.38%	564,762,281	-0.08%
5	Webster	284,645,910	0.58%	18,407,380	0.07%	95,971,570	1.67%	22,979,235	31.31%	129,094,449	1.05%	551,098,544	4.09%

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	Grundy	47,258,370	-0.62%	13,625,010	-0.03%	15,673,926	-6.40%	6,168,552	-3.50%	32,168,280	-4.49%	114,894,138	-2.17%
2	Moniteau	110,891,470	1.52%	13,050,930	-0.07%	26,682,720	3.20%	9,656,890	10.95%	59,731,724	2.40%	220,013,734	3.37%
3	Washington	117,107,880	2.82%	7,408,830	0.21%	23,288,047	11.36%	14,112,163	27.72%	64,327,698	-0.41%	226,244,618	4.15%

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	Benton	177,012,400	4.22%	16,911,920	0.01%	44,372,588	4.50%	6,532,433	34.15%	100,354,214	12.81%	345,183,555	8.25%
2	Camden	1,215,244,680	0.92%	13,673,420	-0.19%	220,836,490	-3.77%	33,927,330	3.50%	399,072,890	5.58%	1,882,754,810	2.71%
3	Carroll	44,891,020	-0.10%	26,398,940	0.05%	17,911,000	-18.55%	3,945,260	-48.46%	38,595,270	-8.87%	131,741,490	-7.17%
4	Chariton	49,521,700	0.41%	20,878,970	0.02%	16,156,518	-4.53%	7,840,641	-10.80%	48,058,690	-4.84%	142,456,519	-2.22%
5	Dallas	101,963,630	6.12%	16,656,810	5.68%	30,150,839	6.37%	4,416,725	37.14%	53,860,047	-2.54%	207,048,051	5.97%
6	Greene	3,584,578,910	12.64%	23,531,070	-9.61%	1,822,252,974	7.92%	353,485,981	14.02%	908,050,611	-4.89%	6,691,899,546	10.56%
7	Grundy	47,255,930	-0.62%	13,625,100	-0.03%	15,673,926	-6.40%	6,173,502	-3.43%	32,465,810	-3.61%	115,194,268	-1.91%
8	Henry	238,819,350	7.57%	20,800,870	4.95%	90,597,720	9.74%	17,933,114	30.63%	96,289,317	-3.15%	464,440,371	8.90%
9	Livingston	92,480,250	7.49%	16,549,040	1.84%	39,998,810	-0.27%	13,875,540	-13.21%	51,003,683	-6.22%	213,907,323	1.54%
10	Mercer	19,575,399	-0.13%	17,289,073	-0.05%	7,313,630	-20.92%	8,247,296	-1.62%	22,418,031	-11.92%	74,843,429	-5.48%
11	Moniteau	110,891,470	1.52%	13,050,930	-0.07%	26,682,720	3.20%	9,656,890	10.95%	59,731,724	2.40%	220,013,734	3.37%
12	New Madrid	100,383,760	7.04%	36,582,950	0.69%	183,037,994	0.50%	42,425,490	6.31%	84,252,862	-3.65%	446,683,056	3.31%
13	Nodaway	149,165,490	7.17%	37,730,990	1.39%	101,279,480	2.86%	22,562,190	-6.37%	78,463,870	-3.46%	389,202,020	3.59%
14	Ozark	74,728,240	5.70%	6,659,790	4.35%	18,425,070	7.71%	1,920,307	28.17%	37,363,999	2.55%	139,097,406	6.03%
15	Platte	2,040,384,690	10.99%	11,460,249	-5.40%	841,547,032	1.52%	186,367,994	3.53%	418,845,249	-2.96%	3,498,605,214	7.87%
16	Putnam	51,778,697	0.63%	16,843,532	0.32%	9,101,343	-0.10%	4,349,240	-3.14%	23,491,250	-5.33%	105,564,062	0.23%
17	St. Clair	62,468,000	1.38%	15,875,200	0.42%	14,887,654	-0.79%	2,346,011	-9.62%	35,687,479	3.94%	131,264,344	4.69%
18	Shannon	41,923,060	7.63%	7,740,590	3.26%	14,932,090	9.47%	2,452,069	-1.51%	35,164,443	-1.50%	102,212,252	4.87%
19	Texas	156,761,250	7.71%	16,765,100	3.28%	41,489,336	4.34%	7,433,819	11.10%	76,976,345	6.02%	299,425,850	8.22%
20	Washington	117,331,310	3.01%	7,427,260	0.05%	23,893,987	11.56%	14,130,968	27.89%	67,289,203	4.17%	230,072,728	5.91%
21	Webster	284,645,910	0.58%	18,407,380	0.07%	95,971,570	1.67%	22,979,235	31.31%	129,094,449	-91.00%	551,098,544	4.09%

Exhibit F. Form 11As 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
<u>FORM 11As AMENDED</u>													
1	Cooper	127,813,440	7.93%	15,930,510	0.04%	48,787,526	-0.83%	11,510,121	10.17%	66,456,913	-2.73%	270,498,510	4.28%
2	Holt	31,436,870	0.71%	20,473,460	-0.08%	25,999,655	1.17%	5,457,484	41.28%	37,542,662	-0.32%	120,910,131	2.73%
3	Howard	60,819,300	-0.26%	14,541,020	0.29%	12,413,998	-3.58%	3,217,159	-5.92%	43,946,460	8.35%	134,937,937	4.16%