

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 11/14/2023

Page 1 of 1

Minutekeeper's Initials

sj_____

Date: 10/31/2023

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

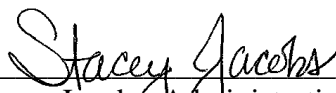
- ☒ Approved
- ☐ Corrected as follows:

► 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 2:10 p.m. VC made a motion to reopen the meeting at 3:51 p.m. DM seconded the motion. The meeting reopened at 3:51 p.m.
- VC made a motion to adjourn the meeting at 3:52 p.m. The motion was seconded by DM. The meeting adjourned at 3:52 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 31, 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/join/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:+16504793207) 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 30, 2023, at 11:53 a.m. on the doors of the building by Stacey Jacobs and at 11:58 a.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 31, 2023

1:30 p.m.

I. Original Assessment Certification

- A. Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Other dated 10-31-2023

II. Stipulation

- A. Exhibit A., 1

III. Dismissals

- A. Exhibit B., 1 – 132

IV. Form 11

- A. Exhibit C., 1

V. Form 11 Amended

- A. Exhibit D., 1

VI. Form 11As

- A. Exhibit E., 1 – 4

VII. Form 11As Amended

- A. Exhibit E., 1 – 3

VIII. Administration

- A. STC Calendar Update

- B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated October 17, 2023, and Closed Meeting Minutes dated October 17, 2023)

- C. Section Update

- D. MSAA MAC Brunch Invitation

- E. MOSHRM Employment Law Conference Request

- F. GovWatch Subscription Renewal

IX. Legal

- A. Section Update

X. Local Assistance

- A. Section Update

- B. Saline County Discussion

XI. Original Assessment

- A. Section Update

- B. Memo Request for Wichita Property Tax Conference

XII. Property Tax/Legislative Items

XIII. Commission Comments

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.

Agenda - Vote Taken

Page 1 of 6

Meeting Date: 10/31/23

Topic: Original Assessment Certification – Attachment 1 – 2023 Amended Certification of Commercial Aircraft Owned by Others dated 10-31-2023

Motion(s)/Comments: JLS presented the 2023 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Attachment 1 dated October 31, 2023. VC made a motion to approve the 2023 Amended Commercial Aircraft Owned by Others. 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: Stipulation

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

Agenda - Vote Taken

Page 2 of 6
Meeting Date: 10/31/23

Topic: Form 11

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

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

☒

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:

Agenda - Vote Taken

Page 3 of 6

Meeting Date: 10/31/23

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

☒ 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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated October 17, 2023, and Closed Meeting Minutes dated October 17, 2023. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated October 17, 2023, and Closed Meeting Minutes dated October 17, 2023. 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: MSAA MAC Brunch Invitation

Motion(s)/Comments: SJ presented the invitation to the Missouri State Assessors' Association (MSAA) MAC Brunch scheduled for November 21, 2023, at Margaritaville Resort, Osage Beach. SJ also presented lodging cost for VC and DM at an estimated cost of \$379.20. The Commission instructed SJ to respond to the invitation to the MSAA. VC made a motion to approve the lodging for VC and DM at an estimated cost of \$379.20. 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:

Agenda - Vote Taken

Page 4 of 6
Meeting Date: 10/31/23

Topic: MOSHRM Employment Law Conference Request

Motion(s)/Comments: SJ presented a request for Melina Scheperle and herself to attend the MOSHRM Employment Law Conference scheduled for November 30, 2023, at Old Kinderhook in Camdenton, MO. The estimated cost to attend the conference is \$540.50. VC made a motion to approve attendance of Ms. Scheperle and SJ at the MOSHRM Employment Law Conference at an estimated cost of \$540.50. 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: GovWatch Subscription Renewal

Motion(s)/Comments: SJ presented a request to renew the annual GovWatch subscription for Dan Hutton at total cost of \$1,050.00. VC made a motion to approve the annual GovWatch subscription renewal at a total cost of \$1,050.00. 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: Saline County Discussion

Motion(s)/Comments: LJ presented a request from Saline County Assessor, Jessica Adcock-Goodman, to withhold her quarterly reimbursement funds until the county deposited the required \$80,000 from general revenue into her assessment fund as provided by Section 137.720.4. RSMo and the County maintenance plan. The Commission discussed the request. VC made a motion to send the draft letter to the Saline County Commission and withhold the remaining fiscal year 2024 funds of \$13,118.21 until the County has deposited the required \$80,000 from general revenue into the assessment fund. 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: Memo Request for Wichita Property Tax Conference

Motion(s)/Comments: JLS presented a request for Stacey Cowan to attend the Planning Committee for the 2024 Wichita State University Property Tax Conference in Wichita, KS, from November 5-7, 2023. The estimated cost for travel is \$529.16. VC made a motion for Ms. Cowan to attend the Planning Committee for the 2024 Wichita State University Property Tax Conference at an estimated cost of \$529.16. 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

Page 6 of 6

Meeting Date: 10/31/23

Topic: Legal, Application for Review – 21-16913, Andrew Smith v. St. Louis County

Motion(s)/Comments: The Commission discussed the draft Application for Review for appeal 21-16913, Andrew Smith v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 21-16913, Andrew Smith v. St. Louis County. 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: Legal, Application for Review – 22-10453, Mike and Jody Jenkins v. St. Louis County

Motion(s)/Comments: The Commission discussed the draft Application for Review for appeal 22-10453, Mike and Jody Jenkins v. St. Louis County. VC made a motion to approve the draft Application for Review Order for appeal 22-10453, Mike and Jody Jenkins v. St. Louis County. 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.

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 checked the status of the STC submitted legislation with the Office of Administration but has not receive any new updates.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: GR discussed the article that was distributed early in the day regarding the assessment of Solar Property. ASW provided that current guidance that has been published to the STC website and distributed to county assessors provides accurate scenarios for assessing solar property. DM raised a question she had regarding the Missouri Constitution. SJ and ASW provided their interpretation of the specific reference to the Missouri Constitution is for Missouri Department of Revenue, not the STC.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	22-30025	Patricia Searing	Jackson	\$7,190	\$6,322	12.07%	2022

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-10275	Becker Matthew	St. Louis
2	22-10276	Bridegroom William E Carol Bridegroom	St. Louis
3	22-10277	Balakrishnan Thirumal	St. Louis
4	22-10278	T Holdings L L C (Overvaluation only)	St. Louis
5	22-10279	Wu Ruby Meilan	St. Louis
6	22-10280	Pcf Properties Llc	St. Louis
7	22-10281	Bell Company Llc	St. Louis
8	22-10282	Johnson Austin (Overvaluation only)	St. Louis
9	22-10283	Crew Corporation (Overvaluation only)	St. Louis
10	22-10284	Crew Corporation (Overvaluation only)	St. Louis
11	22-10285	Crew Corporation (Overvaluation only)	St. Louis
12	22-10286	Crew Corporation (Overvaluation only)	St. Louis
13	22-10287	Crew Corporation (Overvaluation only)	St. Louis
14	22-10288	Crew Corporation	St. Louis
15	22-10289	Carlson Paul Teresa Carlson	St. Louis
16	22-10290	Rodgers Shatanya Anthau Rodgers	St. Louis
17	22-10291	Your Place Rental Properties L L C	St. Louis
18	22-10292	Your Place Rental Properties Llc	St. Louis
19	22-10293	Price Real Estate Holdings Llc	St. Louis
20	22-10294	Carlson Paul Teresa Carlson	St. Louis
21	22-10295	Carlson Paul Teresa Carlson	St. Louis
22	22-10296	Traywick Adam	St. Louis
23	22-10297	Carlson Paul	St. Louis
24	22-10298	Varnum Drive Properties L L C	St. Louis
25	22-10299	Henkel Wilson Kelly	St. Louis
26	22-10300	Wehrle John	St. Louis
27	22-10301	Wanninger George Timothy Suzanne E Trustees	St. Louis
28	22-10302	Property Management Partners Llc	St. Louis
29	22-10303	Czaicki Ventures L L C DbA Power Play Properties	St. Louis
30	22-10304	Sulin Charles L Trustee	St. Louis
31	22-10305	Mirza L L C	St. Louis
32	22-10306	Roark Properties Llc	St. Louis
33	22-10307	Whiteaker Lyndsey Carly Whiteaker	St. Louis
34	22-10308	Skinner Living Trust	St. Louis
35	22-10309	Klm Property Investments Llc Series D (Overvaluation only)	St. Louis
36	22-10310	Mimani Raimonda Pellumb Mimani	St. Louis
37	22-10311	Chen Andy	St. Louis
38	22-10312	Zhou Li (Overvaluation only)	St. Louis
39	22-10313	Schneider Thomas A, et al.	St. Louis
40	22-10314	Balakrishnan Thirumal	St. Louis
41	22-10315	T Holdings L L C	St. Louis

42	22-10316	Gao Qingsong Xiao Cui	St. Louis
43	22-10317	Goldstein Sheila Irrevocable Trust Agreement	St. Louis
44	22-10318	Mcnary Susan Gene McNary	St. Louis
45	22-10319	Mo Irving Investment 4-St Louis Llc	St. Louis
46	22-10322	Jacob Saji Sindhu Jacob	St. Louis
47	22-10323	Jacob Saji Sindhu Jacob	St. Louis
48	22-10324	Basswood Lane Properties Llc	St. Louis
49	22-10325	Beauvais Badihi Rev Trust (Overvaluation only)	St. Louis
50	22-10328	Caspari Thomas F Dorothy Caspari	St. Louis
51	22-10331	Shearburn William Julie Shearburn (Overvaluation only)	St. Louis
52	22-10333	Litwack Michael (Overvaluation only)	St. Louis
53	22-10334	Kraeger Russell R Betty N Trs (Overvaluation only)	St. Louis
54	22-10335	Sna Whitburn L L C (Overvaluation only)	St. Louis
55	22-10336	Hrisostomos Christ Revoc Trust	St. Louis
56	22-10337	Lilly Stephen D Julia Lilly	St. Louis
57	22-10338	Reed Paula	St. Louis
58	22-10340	Allen Nanci J	St. Louis
59	22-10342	Kofkoff Richard Susan Kofkoff	St. Louis
60	22-10343	Lee Chol Che Chi Yang	St. Louis
61	22-10344	Boules Sameh Maryana Kirolos	St. Louis
62	22-10346	Kesterson Kelley J Sheila Kesterson (Overvaluation only)	St. Louis
63	22-10347	Moriconi Susan W (Overvaluation only)	St. Louis
64	22-10348	Dolan Patrick Rachael Dolan (Overvaluation only)	St. Louis
65	22-10350	Bluebell Homes 1 Llc (Overvaluation only)	St. Louis
66	22-10352	Dallas Matthew B Katherine Dallas (Overvaluation only)	St. Louis
67	22-10353	An Yong Qiang Li Yan (Overvaluation only)	St. Louis
68	22-10354	Molitor Jake Julie	St. Louis
69	22-10355	Fanetti Dennis L Andrea Boulais (Overvaluation only)	St. Louis
70	22-10357	Shimek Rachael Ryan Shimek	St. Louis
71	22-10358	Pownall Steven Mary Pownall	St. Louis
72	22-10359	Oshaughnessy Christine Ann Oshaughnessy Christine Ann Custodian (Overvaluation only)	St. Louis
73	22-10360	K G Rental Properties Llc	St. Louis
74	22-10361	Cornelius Ryan Lesley Cornelius	St. Louis
75	22-10363	Willbrand Lawrence O Norma Willbrand	St. Louis
76	22-10364	Wittmaier Linda L Revocable Trust	St. Louis
77	22-10366	Reiser Jeffrey D Michelle Reiser	St. Louis
78	22-10368	Crew Corporation	St. Louis
79	22-10370	Lamberg Robert L	St. Louis
80	22-10371	Jcp Properties Llc	St. Louis
81	22-10372	Voss Andrew	St. Louis
82	22-10373	Dixon Mark J Trustee (Overvaluation only)	St. Louis
83	22-10374	Beste William Allen Patricia Evans	St. Louis
84	22-10376	Arnesmeyer Kenneth H Wendy Arnesmeyer	St. Louis

85	22-10378	Bal Llc	St. Louis
86	22-10379	Trampe Stephen L Janita Gupta (Overvaluation only)	St. Louis
87	22-10380	Nordmann Lawrence P Susan Nordmann (Overvaluation only)	St. Louis
88	22-10382	Tariq Manzoor A Hamida Tariq	St. Louis
89	22-10384	535 Wiedman Rd Property Llc (Overvaluation only)	St. Louis
90	22-10385	535 Wiedman Rd Property Llc	St. Louis
91	22-10386	Mastin Kenneth Stephen Alecia Mastin	St. Louis
92	22-10387	Molen Denise F	St. Louis
93	22-10388	Steuby Family Trust The	St. Louis
94	22-10389	Schaumann Jon P Kay C Trustees	St. Louis
95	22-10390	Mcnamara Thomas J Diana Mcnamara (Overvaluation only)	St. Louis
96	22-10391	Klick Matthew Katherine Klick	St. Louis
97	22-10392	Gao Qingsong Xiao Cui	St. Louis
98	22-10393	Dopuch Norma Jean	St. Louis
99	22-10394	Corpora William L Jane E Revocable Living Trust	St. Louis
100	22-10395	Corpora William L Jane E Revocable Living Trust	St. Louis
101	22-10396	Mirbaha Robert R	St. Louis
102	22-10397	Benz Stephen M Victoria A Revocable Trust (Overvaluation only)	St. Louis
103	22-10398	Appelbaum Gerald S Lisa Appelbaum (Overvaluation only)	St. Louis
104	22-10399	T Holdings L L C	St. Louis
105	22-10400	Pacanowski Kyle M	St. Louis
106	22-10401	Landy Donald S Lily A Trustees	St. Louis
107	22-10402	Yettke Curtis B Trisha Yettke	St. Louis
108	22-10403	Davis Darryl W Theresa Davis (Overvaluation only)	St. Louis
109	22-10405	8939 Eden L L C	St. Louis
110	22-10406	Vitale Salvatore C Revocable Trust	St. Louis
111	22-10407	Whitney David V Nancy Whitney	St. Louis
112	22-10408	Budde Chris	St. Louis
113	22-10409	Malin Brian K Stephanie Malin	St. Louis
114	22-10410	Sebelski Peter	St. Louis
115	22-10411	Muckler Cheryl A Trustee	St. Louis
116	22-10412	3644 Baumgartner Road L L C	St. Louis
117	22-10413	Madden Thomas Kathleen Madden	St. Louis
118	22-10414	Clem John M Maguire Clem	St. Louis
119	22-10507	Rjk Management Llc	St. Louis
120	22-10508	Kortiz, Mark	St. Louis
121	22-10509	Tj Residences Llc	St. Louis
122	22-10517	Prime Realty Holdings Llc Series 2	St. Louis
123	22-10526	Brown Paul Lisa Brown	St. Louis
124	22-10574	Pch Plantmore Llc	St. Louis
125	22-10575	Jd Investment Solutions Llc	St. Louis
126	22-10578	Dreyer Melissa Stephen Dreyer	St. Louis
127	22-10580	Pretium 1 LLC	St. Louis
128	22-10582	Hmcg Llc	St. Louis

129	22-10583	Mvn Properties LLC	St. Louis
130	22-10585	Mvn Properties LLC	St. Louis
131	23-32042	Metro North Crossing Apartments, LLC	Clay
132	23-32043	Antioch Community Apartments, LLC	Clay

Exhibit C. Form 11

		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													
1	Harrison	40,856,450	-0.74%	22,264,930	0.14%	24,252,050	-6.73%	7,006,615	-15.48%	37,893,844	-3.78%	132,273,889	-2.58%

Exhibit D. 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	Pettis	324,091,690	1.50%	27,817,900	0.42%	125,981,771	2.40%	58,495,619	10.44%	150,011,599	-4.80%	686,398,579	1.71%

Exhibit E. Form 11As

		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 11As													
1	Harrison	40,857,510	-0.74%	22,264,260	0.14%	24,255,020	-6.72%	7,132,325	-13.96%	39,756,564	0.95%	134,265,679	-1.11%
2	Ralls	97,589,500	0.48%	15,177,360	0.15%	48,958,450	8.13%	49,505,690	17.75%	51,971,006	-5.03%	263,202,006	4.46%
3	Saline	163,669,380	-0.01%	27,249,480	-0.07%	54,258,759	-0.05%	17,605,607	8.18%	89,416,076	3.64%	352,199,302	1.61%
4	Wayne	62,353,020	-0.08%	4,374,940	0.15%	24,611,520	2.66%	10,379,885	-16.72%	37,678,922	2.17%	139,398,287	0.11%

Exhibit F. Form 11As 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 11As AMENDED													
1	Cass	1,565,560,990	13.12%	27,825,910	6.54%	279,951,274	9.82%	51,038,651	3.09%	404,195,990	24.19%	2,328,572,815	16.37%
2	Jefferson	2,516,978,700	4.01%	14,245,900	52.22%	592,817,210	-0.05%	146,887,721	-0.78%	879,513,919	16.99%	4,150,443,450	7.03%
3	Randolph	153,210,840	3.14%	12,568,610	-0.05%	168,843,940	-0.38%	38,209,720	-16.09%	90,625,175	1.92%	463,458,285	0.98%