

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

04/16/2024  
Approved  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 03/27/2024

**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

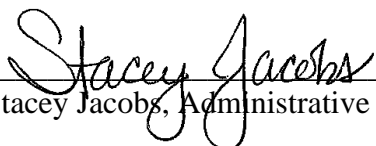
#### ► **Review Minutes from Previous Meeting**

- 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 Section 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. The meeting went into closed session at 2:02 p.m. VC made a motion to reopen the meeting at 3:06 p.m. DM seconded the motion. The meeting reopened at 3:06 p.m.
- VC made a motion to adjourn the meeting at 3:07 p.m. The motion was seconded by DM. The meeting adjourned at 3:07 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: WEDNESDAY, MARCH 27, 2024

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=mb125f00db1f2dcc9f58bce003b5d9ea7>

Meeting number (access code): 2630 135 2404 Meeting password: z7bPjZHzg27

#### **Join from a video system or application**

Dial [26301352404@stateofmo.webex.com](tel:26301352404@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,,26301352404##](tel:+1-650-479-3207,,26301352404##) 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](mailto:Stacey.Jacobs@stc.mo.gov)

Posted March 26, 2024, at 12:15 p.m. on the doors of the building by Melina Schepeler and at 12:36 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

Wednesday, March 27, 2024

1:30 p.m.

- I. Memorandums of Understanding**
  - A. New Madrid County – Budget
  - B. Pemiscot County – Budget
  
- II. 2024-2025 Assessment Maintenance Plans**
  - A. Exhibit A. 1 – 32
  
- III. Application for Review**
  - A. 19-44513 – Campus Lodge v. Boone County
  
- IV. Stipulations**
  - A. Exhibit B., 1 – 24
  
- V. Dismissals**
  - A. Exhibit C., 1 – 110
  
- VI. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated March 5, 2024, March 12, 2024, March 20, 2024, and Closed Meeting Minutes dated March 5, 2024, March 12, 2024, March 20, 2024)
  - C. Section Update
  - D. Assessor Education Compliance – Austin Graybill, Webster County
  - E. Missouri Mappers Association April 2024 Course Approval
  
- VII. Legal**
  - A. Section Update
  
- VIII. Local Assistance**
  - A. Section Update
  
- IX. Original Assessment**
  - A. Section Update
  - B. Discussion Regarding Commercial Aircraft Omitted in Prior Years
  
- X. Property Tax/Legislative Items**
  
- XI. Commission Comments**
  
- XII. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)

**XIII. Open Session**

**XIV. Adjournment<sup>1</sup>**

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

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** Memorandum of Understanding – New Madrid County

**Motion(s)/Comments:** LJ presented a Budget Memorandum of Understanding (MOU) for New Madrid County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue fund to the assessment fund for 2024 in the amount of \$110,000. The three-year average will be computed for the 2024 budget year and every year succeeding as if the entire \$110,000 had actually been deposited in the assessment fund for 2024. VC made a motion to approve the New Madrid County Budget MOU. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** Memorandum of Understanding – Pemiscot County

**Motion(s)/Comments:** LJ presented a Budget Memorandum of Understanding (MOU) for Pemiscot County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue fund to the assessment fund for 2024 in the amount of \$75,000. The three-year average will be computed for the 2024 budget year and every year succeeding as if the entire \$75,000 had actually been deposited in the assessment fund for 2024. VC made a motion to approve the Pemiscot County Budget MOU. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** 2024-2025 Assessment Maintenance Plans

**Motion(s)/Comments:** LJ presented the 2024-2025 Assessment Maintenance Plans that were ready for approval, which were listed on Exhibit A. of the agenda. VC made a motion to approve the 2024-2025 Assessment Maintenance Plans on Exhibit A. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** Application for Review – 19-44513, Campus Lodge v. Boone County

**Motion(s)/Comments:** ASW presented a draft of an Application for Review Order for appeal 19-44513, Campus Lodge v. Boone County. VC made a motion to approve the draft Application for Review Order for appeal 19-44513, Campus Lodge v. Boone County. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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 B. of the agenda. VC made a motion to approve the Stipulations on Exhibit B. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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 C. of the agenda. VC made a motion to approve the Dismissals on Exhibit C. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** Approval of Minutes

**Motion(s)/Comments:** Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated March 5, 2024, March 12, 2024, and March 20, 2024, and Closed Meeting Minutes dated March 5, 2024, March 12, 2024, and March 20, 2024. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated March 5, 2024, March 12, 2024, March 20, 2024, and Closed Meeting Minutes dated March 5, 2024, March 12, 2024, and March 20, 2024. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** Assessor Education Compliance – Austin Graybill, Webster County

**Motion(s)/Comments:** SJ informed the Commission that Mr. Austin Graybill, Webster County Assessor, completed the 32-hours of required education. SJ further recommended the assessment maintenance funds for Webster County be released since Mr. Graybill is now compliant with the education requirements. VC made a motion to release the assessment maintenance funds for Webster County. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Victor Callahan, Commissioner</b>	<b>Debbi McGinnis, Commissioner</b>
<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:** Missouri Mappers Association April 2024 Course Approval

**Motion(s)/Comments:** SJ presented the April 2024 Missouri Mappers Association (MMA) course curriculum for the IAAO 600 – Principles and Techniques of Cadastral Mapping for approval. VC made a motion to approve the course curriculum for IAAO 600 – Principles and Techniques of Cadastral Mapping. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, Commissioner**

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

Continue Discussion/Vote until meeting at:  
**Date:**                      **Time:**                      **Place:**

**Specific directions for the interim period:**

**Topic:** Personnel Item – Temporary Pay for Assignment of Original Assessment Duties

**Motion(s)/Comments:** SJ presented a draft plan to provide a temporary pay increase for the team members that are taking on the Original Assessment duties for the 2024 cycle due to resignations. The temporary pay increase is April 1, 2024, through June 15, 2024, for Peter Chari, \$901.50 increase per pay period; Misty Frank, \$710.50 increase per pay period; Stacey Jacobs, \$710.50 increase per pay period; Melina Scheperle, \$710.50 increase per pay period; and Sandy Wankum \$8.26 increase per hour. Additionally, Misty Frank and Melina Scheperle will be transferred to temporary positions during April 1, 2024, through June 15, 2024. VC made a motion to approve the temporary pay increases as provided above for Peter Chari, Misty Frank, Stacey Jacobs, Melina Scheperle, and Sandy Wankum from April 1, 2024, through June 15, 2024. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Victor Callahan, Commissioner**

**Debbi McGinnis, Commissioner**

- Yea
- Nay
- Abstain

- Yea
- Nay
- Abstain

- 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 and schedules for the Senior Hearing Officers for the upcoming weeks.

**Informational Meeting, No Vote Taken:**

**Topic:** Local Assistance 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 Update

**Motion(s)/Comments:** JLS presented the Original Assessment Section Update and discussed the progress for the 2024 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Discussion Regarding Commercial Aircraft Omitted in Prior Years

**Motion(s)/Comments:** JLS presented information regarding the State Tax Commission assessment of centrally assessed commercial aircraft owned by others that has been omitted in prior years. The Commission discussed the information provided and instructed ASW or a SHO to review the statutes and provide a legal opinion to present to the Commission.

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DH presented a legislative update and provided the status of various bills.

**Informational Meeting, No Vote Taken:**

Exhibit A. 2024-2025 Assessment maintenance Plans

#	County Name
1.	Adair
2.	Andrew
3.	Atchison
4.	Barry
5.	Bates
6.	Benton
7.	Bollinger
8.	Buchanan
9.	Butler
10.	Camden
11.	Cape Girardeau
12.	Carter
13.	Cedar
14.	Christian
15.	Clark
16.	Clay
17.	Dade
18.	Dent
19.	Douglas
20.	Dunklin
21.	Franklin
22.	Gasconade
23.	Gentry
24.	Greene
25.	Grundy
26.	Harrison
27.	Henry
28.	Hickory
29.	Holt
30.	Jasper
31.	Johnson
32.	Knox

Exhibit B. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	22-20005	WJL Services LLC	St. Louis City	\$1,650	\$860	47.88%	2022
2	22-20006	WJL Services LLC	St. Louis City	\$1,790	\$860	51.96%	2022
3	22-20007	WJL Services LLC	St. Louis City	\$1,670	\$860	48.50%	2022
4	22-20008	WJL Services LLC	St. Louis City	\$1,830	\$860	53.01%	2022
5	22-62500	Forest Park North, L.P.	Jasper	\$728,980	\$237,321	67.44%	2022
6	22-62501	Forest Park North, L.P.	Jasper	\$4,490	\$4,490	0.00%	2022
7	23-10125	Michael Moore	St. Louis	\$41,360	\$38,630	6.60%	2023-2024
8	23-10135	John Michael Fischer	St. Louis	\$218,610	\$203,300	7.00%	2023-2024
9	23-10142	John P. Sloan	St. Louis	\$86,530	\$77,860	10.02%	2023-2024
10	23-10159	Ray Heitman	St. Louis	\$24,830	\$21,850	12.00%	2023-2024
11	23-10161	Mary Callahan	St. Louis	\$55,010	\$50,350	8.47%	2023-2024
12	23-10207	Lyman Verdell Newell	St. Louis	\$53,050	\$49,270	7.13%	2023-2024
13	23-10249	Ina Tadorova Oakes	St. Louis	\$18,390	\$16,230	11.75%	2023-2024
14	23-10319	Kevin Stockhausen	St. Louis	\$68,230	\$66,100	3.12%	2023-2024
15	23-10347	Kenneth Aston	St. Louis	\$14,250	\$10,260	28.00%	2023-2024
16	23-10352	Georgi Todorov	St. Louis	\$53,580	\$50,710	5.36%	2023-2024
17	23-10398	Kurt Christian Wunderlich	St. Louis	\$155,040	\$153,120	1.24%	2023-2024
18	23-11141	Nathan Schuette	St. Louis	\$78,200	\$67,450	13.75%	2023-2024
19	23-11440	Beil Mamie C Etal JT Ken Youngermann Etal	St. Louis	\$67,790	\$63,210	6.76%	2023-2024
20	23-19841	Michael and Heather Kriemelman	St. Louis	\$76,550	\$73,450	4.05%	2023-2024
21	23-50500	OPV-PC, LLC	Christian	\$1,132,160	\$1,085,120	4.15%	2023
22	23-62500	Forest Park North, L.P.	Jasper	\$782,430	\$237,321	69.67%	2023
23	23-62501	Forest Park North, L.P.	Jasper	\$4,490	\$4,490	0.00%	2023
24	23-62503	Good News Productions International	Jasper	\$24,130	\$0	100.00%	2023

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	21-16397	FSP Timberlake Corp	St. Louis
2	21-16398	FSP Timberlake Corp	St. Louis
3	22-10020	Patrick K. & Michelle Carleton R T E	St. Louis
4	22-10022	Delmar Condos LLC	St. Louis
5	22-10023	Delmar Condos LLC	St. Louis
6	22-10024	B Kenrick Plaza LLC	St. Louis
7	22-32513	Wentzville Automotive Acquisitions LLC	St. Charles
8	22-66018	Kevin Dean Sipes	Lincoln
9	23-10080	Steve Stranghoener	St. Louis
10	23-10195	Alice and Jonathan Benner	St. Louis
11	23-10289	Steve Meine	St. Louis
12	23-10587	Soper Investments LLC	St. Louis
13	23-10588	Soper Investments LLC	St. Louis
14	23-10589	Soper Investments LLC	St. Louis
15	23-10590	Soper Investments LLC	St. Louis
16	23-10591	Soper Investments LLC	St. Louis
17	23-10592	Soper Investments LLC	St. Louis
18	23-10593	Soper Investments LLC	St. Louis
19	23-10594	Soper Investments LLC	St. Louis
20	23-10595	Soper Investments LLC	St. Louis
21	23-10596	Soper Investments LLC	St. Louis
22	23-10597	Soper Investments LLC	St. Louis
23	23-10598	Soper Investments LLC	St. Louis
24	23-10599	Soper Investments LLC	St. Louis
25	23-10600	Soper Investments LLC	St. Louis
26	23-10601	Soper Investments LLC	St. Louis
27	23-10602	Soper Investments LLC	St. Louis
28	23-10603	Soper Investments LLC	St. Louis
29	23-10604	Soper Investments LLC	St. Louis
30	23-10605	Soper Investments LLC	St. Louis
31	23-10606	Soper Investments LLC	St. Louis
32	23-10741	Ronald Graves	St. Louis
33	23-10847	Yuan Xiao	St. Louis
34	23-112349	SKYPARK AIRPORT PARKING LLC	St. Louis
35	23-112350	GMK HOLDINGS LLC	St. Louis
36	23-112354	PHELAN MICHAEL P TRUSTEE	St. Louis
37	23-112501	SKYPARK AIRPORT PARKING LLC	St. Louis
38	23-112502	SKYPARK AIRPORT PARKING LLC	St. Louis
39	23-112506	SKYPARK AIRPORT PARKING LLC	St. Louis

40	23-11495	DELMAR GARDENSENTERPRIZES INC	St. Louis
41	23-11518	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
42	23-11519	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
43	23-11520	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
44	23-11521	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
45	23-11522	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
46	23-11523	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
47	23-11524	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
48	23-11525	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
49	23-11526	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
50	23-11527	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
51	23-11528	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
52	23-11529	SHANNON FOX LIMITED PARTNERSHIP (Overvaluation Only)	St. Louis
53	23-11539	BENTLEY DEVELOPMENT CORPORATION (Overvaluation Only)	St. Louis
54	23-11540	F & S INVESTMENTS L L C	St. Louis
55	23-11547	FRIDMAN SERGEY ETAL J/T	St. Louis
56	23-11556	LATIGO L C (Overvaluation)	St. Louis
57	23-11557	P J MORRIS II LLC ETAL	St. Louis
58	23-11558	P J MORRIS II LLC ETAL	St. Louis
59	23-11559	P J MORRIS II LLC ETAL	St. Louis
60	23-11561	RICH & RICH ASSOCIATES L P (Overvaluation Only)	St. Louis
61	23-11562	NGO QUANG M. & SUSAN H. H/W (Overvaluation Only)	St. Louis
62	23-11574	CROWN DIVERSIFIED INDUSTRIES CORP (Overvaluation Only)	St. Louis
63	23-11580	BYRON PROPERTY MANAGEMENT LLC (Overvaluation Only)	St. Louis
64	23-11585	BYRON PROPERTYMANAGEMENTLLC (Overvaluation Only)	St. Louis
65	23-11586	E & W BYRON LLC (Overvaluation Only)	St. Louis
66	23-11598	Hawthorne & Pine LLC (Overvaluation Only)	St. Louis
67	23-11618	KEMP WATERFORD WEST LLC (Overvaluation Only)	St. Louis
68	23-11620	KEMP WATERFORD WEST LLC (Overvaluation Only)	St. Louis
69	23-11621	KEMP WATERFORD WEST LLC (Overvaluation Only)	St. Louis
70	23-11624	FENTON WEISS BUSINESS PARK TRUSTEES	St. Louis

71	23-11629	KINSWOOD APARTMENTS ASSOC	St. Louis
72	23-11632	REINHARDT CHRISTOPHER	St. Louis
73	23-11639	LEMAY FERRY JOINT VENTURE (Overvaluation Only)	St. Louis
74	23-12475	John & Eleanor Taylor	St. Louis
75	23-12728	Gelven Properties LLC	St. Louis
76	23-19773	REINHARDT CHRISTOPHER DBA PRESTIGE POWER WASHING	St. Louis
77	23-19774	REINHARDT CHRISTOPHER	St. Louis
78	23-19808	SKYPARK AIRPORT PARKING LLC	St. Louis
79	23-19809	OVERLAND HARDWARE COMPANY INC (Overvaluation Only)	St. Louis
80	23-19812	PATAM PROPERTIES MO GENERAL PARTNERSHIP (Overvaluation Only)	St. Louis
81	23-19814	NORWOOD HILLS CORPORATION (Overvaluation Only)	St. Louis
82	23-19815	HERITAGE PLACE APARTMENTS LLC (Overvaluation Only)	St. Louis
83	23-19816	UNUS LLC (Overvaluation Only)	St. Louis
84	23-19817	LES MAISON LC (Overvaluation Only)	St. Louis
85	23-19818	UNUS LLC (Overvaluation Only)	St. Louis
86	23-19820	10 NORTH HANLEY JSG TIC LLC ETAL (Overvaluation Only)	St. Louis
87	23-19824	VINCENT INVESTMENT COMPANY (Overvaluation Only)	St. Louis
88	23-19825	MILLMAN PROPERTIES LLC (Overvaluation Only)	St. Louis
89	23-19826	MILLMAN PROPERTIES LLC (Overvaluation Only)	St. Louis
90	23-19827	FIESER SERVICES INC (Overvaluation Only)	St. Louis
91	23-30411	Stephen E. Ramsey	Jackson
92	23-30494	Mohd Murayan	Jackson
93	23-30672	Brian E. & Dawn M. Frazer	Jackson
94	23-30678	Marilyn Hayner	Jackson
95	23-30690	Stephanie A. Sheil	Jackson
96	23-30724	Alan Lin & Cheng-Yi Chang	Jackson
97	23-30735	John M. & Janet K. Schulmeister	Jackson
98	23-30757	Spencer Peng	Jackson
99	23-30772	William Duane Brooks	Jackson
100	23-30803	David Sholar	Jackson
101	23-31107	Linda Heuertz	Jackson
102	23-31264	Stephen Osiek	Jackson
103	23-32504	Ronnie & Dennis Kohler	St. Charles
104	23-32554	Robert & Lisa Roerman	St. Charles
105	23-32575	Centre Pointe Ventures LLC	St. Charles
106	23-49006	Webig LLC	Cass
107	23-50501	Associated Nixa, LLC	Christian
108	23-52000	H3 Hospitality LLC	Cole

109	23-52001	Golden Hotel LLC	Cole
110	23-112318	Ardretta Jones	St. Louis