

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

Approved 04/30/2024
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 04/16/2024

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:

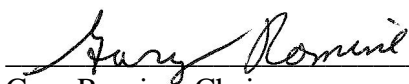
P. Chari (PC), Appraisal and Assessment Specialist
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager, Local Assistance
J. Smith (JLS), Appraisal and Assessment Manager, Original Assessment
S. Wankum (SW), Miscellaneous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

▶ **Review Minutes from Previous Meeting**

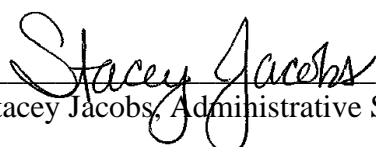
- Approved
- Corrected as follows:

▶ **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 1:51 p.m. VC made a motion to reopen the meeting at 3:10 p.m. DM seconded the motion. The meeting reopened at 3:10 p.m.
- ▶ VC made a motion to adjourn the meeting at 3:10 p.m. The motion was seconded by DM. The meeting adjourned at 3:10 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, APRIL 16, 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

Posted April 15, 2024, at 12:10 p.m. on the doors of the building by Stacey Jacobs and at 12:18 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, April 16, 2024

1:30 p.m.

- I. Memorandums of Understanding**
 - A. Montgomery County – Budget
- II. 2024-2025 Assessment Maintenance Plans**
 - A. Exhibit A. 1 – 41
- III. Stipulations**
 - A. Exhibit B., 1 – 88
- IV. Dismissals**
 - A. Exhibit C., 1 – 17
- V. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated March 27, 2024, and April 9, 2024, and Closed Meeting Minutes dated March 27, 2024)
 - C. Section Update
- VI. Legal**
 - A. Section Update
- VII. Local Assistance**
 - A. Section Update
 - B. Appraisers License Renewal
- VIII. Original Assessment**
 - A. Section Update
 - B. 2024 Cost of Capital Study
- IX. Property Tax/Legislative Items**
- X. Commission Comments**
- XI. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XII. Open Session**
- XIII. 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: Memorandum of Understanding – Montgomery County

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for Montgomery 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 \$46,600. The three-year average will be computed for the 2024 budget year and every year succeeding as if the entire \$46,600 had actually been deposited in the assessment fund for 2024. VC made a motion to approve the Montgomery County Budget MOU. 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: 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:

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 B. of the agenda. VC made a motion to approve the Stipulations 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: 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:

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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated March 27, 2024, and April 9, 2024, and Closed Meeting Minutes dated March 27, 2024. VC made a motion to approve the minutes for the Meetings of the State Tax Commission dated March 27, 2024, and April 9, 2024, and Closed Meeting Minutes dated March 27, 2024. 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: Appraisers License Renewal

Motion(s)/Comments: LJ presented a request for payment of the Certified Appraisers License Renewal for nine (9) certified appraisers (Joe Berezowski, Hilary Donaldson, Mark Fallert, Allen Hickman, Larry Jones, Gary Kern, Jeff Schmidt, Jeff Valle, and Gary Stroup) at \$300 per appraiser, for a total of \$2,700. VC made a motion to approve the Appraiser License renewals for the nine appraisers listed at a cost of \$300 per appraiser for a total of \$2,700. 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 Item – Original Assessment

Motion(s)/Comments: SJ discussed the misunderstanding of the effective resignation date for Jeffrey Smith, Appraisal and Assessment Manager, Original Assessment, as effective April 17, 2024, when it is April 16, 2024. VC made a motion to accept and approve the resignation of Mr. Smith, effective April 16, 2024, at 5:00 p.m. 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: 2024 Cost of Capital Study

Motion(s)/Comments: PC presented the staff Cost of Capital Study recommendations and the economic projections for the 2024 cycle to the Commission.

Informational Meeting, No Vote Taken:

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. SJ discussed the IAAO Survey and asked that each Manager review the final draft before submission at the end of this week.

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: PC presented the Original Assessment Section Update and discussed the progress for the 2024 cycle.

Informational Meeting, No Vote Taken:

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.	Barton County
2.	Caldwell County
3.	Carroll County
4.	Cooper County
5.	Dallas County
6.	Daviess County
7.	Howard County
8.	Howell County
9.	Jefferson County
10.	Laclede County
11.	Lafayette County
12.	Lawrence County
13.	Lewis County
14.	Lincoln County
15.	Linn County
16.	Livingston County
17.	McDonald County
18.	Macon County
19.	Madison County
20.	Maries County
21.	Mercer County
22.	Miller County
23.	Mississippi County
24.	Monroe County
25.	Morgan County
26.	New Madrid County
27.	Nodaway County
28.	Oregon County
29.	Osage County
30.	Ozark County
31.	Pemiscot County
32.	Perry County
33.	Pettis County
34.	Phelps County
35.	Pike County
36.	Polk County
37.	Pulaski County
38.	Putnam County
39.	Ralls County
40.	Randolph County
41.	Ripley County

Exhibit B. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-110384	GVS Retirement Inc a Missouri Corp	St. Louis	\$2,444,140	\$1,757,500	28.09%	2021-2022
2	21-16093	Aspen Apartments LLC	St. Louis	\$3,939,230	\$3,095,770	21.41%	2021-2022
3	21-16095	Aspen Apartments LLC	St. Louis	\$1,232,170	\$968,340	21.41%	2021-2022
4	21-16103	Whispering Lakes Apartments Assoc	St. Louis	\$125,440	\$90,690	27.70%	2021-2022
5	21-16104	Whispering Lakes Apartments Assoc	St. Louis	\$54,130	\$39,140	27.69%	2021-2022
6	21-16105	Whispering Lakes Apartments Assoc	St. Louis	\$823,920	\$595,650	27.71%	2021-2022
7	21-16106	Whispering Lakes Apartments Assoc	St. Louis	\$532,110	\$384,690	27.70%	2021-2022
8	21-16110	Whispering Lakes Apartments Assoc	St. Louis	\$576,990	\$417,130	27.71%	2021-2022
9	21-16111	Whispering Lakes Apartments Assoc	St. Louis	\$5,700	\$4,120	27.72%	2021-2022
10	21-16185	Pear Tree Apartments LLC	St. Louis	\$1,113,970	\$906,300	18.64%	2021-2022
11	21-16495	Oak Spur Hills Apartments Associates LLC	St. Louis	\$2,035,280	\$1,764,640	13.30%	2021-2022
12	21-16496	Oak Spur Hills Apartments Associates LLC	St. Louis	\$33,400	\$28,960	13.29%	2021-2022
13	21-16507	Clarkchester One Realty LLC	St. Louis	\$53,350	\$41,360	22.47%	2021-2022
14	21-16508	Clarkchester One Realty LLC	St. Louis	\$53,350	\$41,360	22.47%	2021-2022
15	21-16509	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
16	21-16510	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
17	21-16511	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
18	21-16512	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
19	21-16513	Clarkchester One Realty LLC	St. Louis	\$53,810	\$41,710	22.49%	2021-2022
20	21-16514	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
21	21-16515	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
22	21-16516	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022

23	21-16517	Clarkchester One Realty LLC	St. Louis	\$53,350	\$41,360	22.47%	2021-2022
24	21-16518	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
25	21-16519	Clarkchester One Realty LLC	St. Louis	\$53,350	\$41,360	22.47%	2021-2022
26	21-16520	Clarkchester One Realty LLC	St. Louis	\$53,350	\$41,360	22.47%	2021-2022
27	21-16521	Clarkchester One Realty LLC	St. Louis	\$52,900	\$41,000	22.50%	2021-2022
28	21-16676	Black Forest Apartments Associates LLC	St. Louis	\$1,539,290	\$1,138,100	26.06%	2021-2022
29	22-69502	THF Marion County Parcels SW LLC	Marion	\$956,560	\$880,000	8.00%	2022
30	23-10005	Beza Alemu Abi	St. Louis	\$85,540	\$81,700	4.49%	2023-2024
31	23-10024	Stuart Martin Cassell	St. Louis	\$36,610	\$35,150	3.99%	2023-2024
32	23-10026	Vince Emile Vincent Emil Vermette	St. Louis	\$31,730	\$25,990	18.09%	2023-2024
33	23-10049	Timothy Patrick Kelly	St. Louis	\$21,930	\$18,160	17.19%	2023-2024
34	23-10055	Jeong Moon Lee	St. Louis	\$99,620	\$94,730	4.91%	2023-2024
35	23-10056	Gelber Rev Trust	St. Louis	\$285,000	\$247,000	13.33%	2023-2024
36	23-10057	Millsaps Anne Marie Etal Kaveh Moghadam	St. Louis	\$159,960	\$148,350	7.26%	2023-2024
37	23-10086	Matthew Robert Ruhbeck	St. Louis	\$28,770	\$23,370	18.77%	2023-2024
38	23-10088	Rosemary Lynn Klein	St. Louis	\$315,400	\$296,400	6.02%	2023-2024
39	23-10106	Ryan Brennan	St. Louis	\$111,340	\$102,600	7.85%	2023-2024
40	23-10153	Randy Curtis Pyatt	St. Louis	\$62,450	\$55,440	11.22%	2023-2024
41	23-10171	Sharon E. Burke	St. Louis	\$78,580	\$70,810	9.89%	2023-2024
42	23-10172	Peter A. Marbarger	St. Louis	\$303,240	\$256,500	15.41%	2023-2024
43	23-10180	Richard Lee Pearson	St. Louis	\$160,210	\$135,850	15.21%	2023-2024
44	23-10189	Pat Jo Burns	St. Louis	\$49,400	\$48,340	2.15%	2023-2024
45	23-10254	Shelley Patricia Burris	St. Louis	\$44,590	\$39,500	11.42%	2023-2024
46	23-10255	Thomas Nicholas Pompa	St. Louis	\$73,470	\$62,850	14.45%	2023-2024
47	23-10296	Thomas William Ziegler	St. Louis	\$100,190	\$97,770	2.42%	2023-2024

48	23-10324	Robert Sean Conaway	St. Louis	\$123,920	\$111,020	10.41%	2023-2024
49	23-10326	John Joseph Duda	St. Louis	\$137,750	\$121,180	12.03%	2023-2024
50	23-10328	Phillip Gerard Graczyk	St. Louis	\$12,100	\$9,310	23.06%	2023-2024
51	23-10329	Phillip Gerard Graczyk	St. Louis	\$14,140	\$11,210	20.72%	2023-2024
52	23-10380	Christopher Warren Leach	St. Louis	\$60,800	\$59,050	2.88%	2023-2024
53	23-10389	Rodney E. Wegermann	St. Louis	\$16,300	\$15,200	6.75%	2023-2024
54	23-10416	Sherri Oladunni Adeyemo	St. Louis	\$27,630	\$25,650	7.17%	2023-2024
55	23-10436	Allison Kay St. James	St. Louis	\$89,400	\$81,700	8.61%	2023-2024
56	23-10440	Anthony Jarboe	St. Louis	\$39,770	\$38,760	2.54%	2023-2024
57	23-10462	Ryan Michael Argent	St. Louis	\$38,380	\$35,440	7.66%	2023-2024
58	23-10579	Robert Brown	St. Louis	\$19,930	\$16,680	16.31%	2023-2024
59	23-10580	Robert Brown	St. Louis	\$16,380	\$12,260	25.15%	2023-2024
60	23-10581	Robert Brown	St. Louis	\$16,380	\$12,260	25.15%	2023-2024
61	23-10582	Robert Brown	St. Louis	\$7,850	\$5,870	25.22%	2023-2024
62	23-10583	Robert Brown	St. Louis	\$7,850	\$5,870	25.22%	2023-2024
63	23-10622	Jenny L. Wiemann Weiss Stephen Et Al Jt	St. Louis	\$150,580	\$142,500	5.37%	2023-2024
64	23-10693	Kay Ermeling	St. Louis	\$48,240	\$36,840	23.63%	2023-2024
65	23-10742	Mary V. Bulger Trustee	St. Louis	\$79,480	\$78,940	0.68%	2023-2024
66	23-10765	William Abraham	St. Louis	\$88,100	\$83,700	4.99%	2023-2024
67	23-10770	Sean M. Graham	St. Louis	\$89,890	\$82,670	8.03%	2023-2024
68	23-10842	Charles B. Renfro	St. Louis	\$66,370	\$59,320	10.62%	2023-2024
69	23-11144	Angela M. Falvey	St. Louis	\$43,700	\$42,220	3.39%	2023-2024
70	23-111986	Charles Muncy	St. Louis	\$16,890	\$14,780	12.49%	2023-2024
71	23-112055	Antranik G. Majobian	St. Louis	\$38,170	\$14,740	61.38%	2023-2024

72	23-11220	Robert S. Miller	St. Louis	\$60,800	\$49,400	18.75%	2023-2024
73	23-11229	Theresa Johnson	St. Louis	\$11,340	\$10,150	10.49%	2023-2024
74	23-11235	Stanley R. Litty	St. Louis	\$43,230	\$35,210	18.55%	2023-2024
75	23-11308	Raymond Frank Philipp	St. Louis	\$28,200	\$17,100	39.36%	2023-2024
76	23-11338	Shashi Palamand	St. Louis	\$471,350	\$439,580	6.74%	2023-2024
77	23-11348	Donald James Hoerstkamp	St. Louis	\$90,290	\$82,650	8.46%	2023-2024
78	23-11380	John Albert Yetter	St. Louis	\$69,900	\$64,320	7.98%	2023-2024
79	23-11387	Mills Mills Roger Revocable Trust	St. Louis	\$89,130	\$63,820	28.40%	2023-2024
80	23-32501	David and Ramona Culp	St. Charles	\$68,495	\$64,743	5.48%	2023-2024
81	23-32554	Robert and Lisa Roerman	St. Charles	\$76,109	\$73,530	3.39%	2023-2024
82	23-79004	LOF Tiffany Springs LLC	Platte	\$66,610	\$33,305	50.00%	2023-2024
83	23-79005	LOF Tiffany Springs LLC	Platte	\$319,798	\$126,587	60.42%	2023-2024
84	23-79006	LOF Tiffany Springs LLC	Platte	\$297,090	\$117,598	60.42%	2023-2024
85	23-79007	LOF Tiffany Springs LLC	Platte	\$247,844	\$98,105	60.42%	2023-2024
86	23-79008	LOF Tiffany Springs LLC	Platte	\$166,033	\$65,721	60.42%	2023-2024
87	23-79009	LOF Tiffany Springs LLC	Platte	\$403,992	\$185,028	54.20%	2023-2024
88	23-79010	LOF Tiffany Springs LLC	Platte	\$251,203	\$99,435	60.42%	2023-2024

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	23-10448	Melvin Joseph Milne	St. Louis
2	23-10637	Wagner Properties and Land Maintenance LLC	St. Louis
3	23-10790	James Reid	St. Louis
4	23-110082	John Dorsey	St. Louis
5	23-110083	Dennis Huneke	St. Louis
6	23-11138	Steven Mueller	St. Louis
7	23-111948	Ricki McQuire	St. Louis
8	23-11207	Pete C. Zdazinsky	St. Louis
9	23-30422	Tamela Demoreuille	Jackson
10	23-30763	Sharon K. Shockley	Jackson
11	23-30985	Hannah Brizuela	Jackson
12	23-31066	Melissa and Derek Jepson	Jackson
13	23-31081	Dan Wayne	Jackson
14	23-31150	Ronald L and Janet E. Carter	Jackson
15	23-31344	Cody Swope	Jackson
16	23-31735	Beth Fulmer	Jackson
17	23-31862	Terra Ventures LLC	Jackson