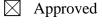
# STATE TAX COMMISSION OF MISSOURI MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

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

**Time:** 1:30 p.m. **Date:** 04/16/2024 **Place:** 421 East Dunklin Street **DOLIR Training Room 1 South** Webex Conference Call **Recess/Reconvene Notes: Members Present: Staff/Others Present:** Gary Romine (GR), Chairman P. Chari (PC), Appraisal and Assessment Specialist D. Hutton (DH), Legislative/Policy Analyst Victor Callahan (VC), Commissioner S. Jacobs (SJ), Administrative Secretary L. Jones (LJ), Appraisal and Assessment Debbi McGinnis (DM), Commissioner Manager, Local Assistance J. Smith (JLS), Appraisal and Assessment Manager, Original Assessment A. Westermann (ASW), Chief Counsel **Review Minutes from Previous Meeting** 



Agenda

- GR called the meeting to order at 1:30 p.m.

Corrected as follows:

- 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.

Garv Romine, Chairman

trative Secretary

S. Wankum (SW), Miscellaneous Professional

# 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 <u>26301352404@stateofmo.webex.com</u> 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## 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

- 2024-2025 Assessment Maintenance Plans II. 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. 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

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

**Topic:** Memorandum of Understanding – Montgomery County

<u>Motion(s)/Comments</u>: 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, Chairma      | an Victor Callahan     | , Commissioner | Debb        | i McGinnis, Commissioner |
| Yea                       | 🖂 Yea                  |                | $\boxtimes$ | Yea                      |
| Nay                       | <b>Nay</b>             |                |             | Nay                      |
| Abstain                   | Abstain                |                |             | Abstain                  |
| Continue Discus           | ssion/Vote until meeti | ng at:         |             |                          |
| Date:                     | Time:                  | Place:         |             |                          |
| Specific directions for t | the interim period:    |                |             |                          |

Topic: 2024-2025 Assessment Maintenance Plans

<u>Motion(s)/Comments</u>: 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, Co   | mmissioner De | ebbi McGinnis, Commissioner |
|        | Yea                        | Yea                   | $\boxtimes$   | Yea                         |
|        | Nay                        | Nay                   |               | Nay                         |
|        | Abstain                    | Abstain               |               | Abstain                     |
|        | <b>Continue Discussion</b> | /Vote until meeting a | t:            |                             |
|        | Date:                      | Time:                 | Place:        |                             |
| Specif | fic directions for the in  | nterim 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      | c Callahan, Commissioner | Debbi       | McGinnis, Commissioner |
|------|----------------------------|-------------|--------------------------|-------------|------------------------|
|      | Yea                        | $\boxtimes$ | Yea                      | $\boxtimes$ | Yea                    |
|      | Nay                        |             | Nay                      |             | Nay                    |
|      | Abstain                    |             | Abstain                  |             | Abstain                |
|      |                            |             |                          |             |                        |
|      | <b>Continue Discussion</b> | n/Vote u    | intil meeting at:        |             |                        |

Date:Time:Place:Specific directions for the interim period:

**Topic:** Dismissals

<u>Motion(s)/Comments</u>: 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 $|\times|$ Yea Yea Yea Nav Nav Nav Abstain Abstain Abstain **Continue Discussion/Vote until meeting at: Place:** Date: Time: **Specific directions for the interim period:**

**Topic:** Approval of Minutes

<u>Motion(s)/Comments</u>: 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, Co   | mmissioner Debbi | McGinnis, Commissioner |
|-------|---------------------------|-----------------------|------------------|------------------------|
|       | Yea                       | 🛛 Yea                 | $\boxtimes$      | Yea                    |
|       | Nay                       | Nay                   |                  | Nay                    |
|       | Abstain                   | Abstain               |                  | Abstain                |
|       | Continue Discussion       | /Vote until meeting a | t:               |                        |
|       | Date:                     | Time:                 | Place:           |                        |
| Speci | fic directions for the in | nterim period:        |                  |                        |

Topic: Appraisers License Renewal

<u>Motion(s)/Comments</u>: 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       | <b>McGinnis, Commissioner</b> |
|------|---------------------|-------------|------------------------|-------------|-------------------------------|
|      | Yea                 | $\boxtimes$ | Yea                    | $\boxtimes$ | Yea                           |
|      | Nay                 |             | Nay                    |             | Nay                           |
|      | Abstain             |             | Abstain                |             | Abstain                       |
|      |                     |             |                        |             |                               |
|      | Continue Discussion | n/Vote u    | intil meeting at:      |             |                               |

| Date:                 | Time:                   | Place: |
|-----------------------|-------------------------|--------|
| Specific directions f | 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.

| Gary | Romine, Chairman | Victo       | r Callahan, Commissioner | Debb        | i McGinnis, Commissioner |
|------|------------------|-------------|--------------------------|-------------|--------------------------|
|      | Yea              | $\boxtimes$ | Yea                      | $\boxtimes$ | Yea                      |
|      | Nay              |             | Nay                      |             | Nay                      |
|      | Abstain          |             | Abstain                  |             | Abstain                  |
|      |                  |             |                          |             |                          |

Continue Discussion/Vote until meeting at: Date: Time: Place: Specific directions for the interim period:

## Agenda

Topic: 2024 Cost of Capital Study

<u>Motion(s)/Comments</u>: 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

<u>Motion(s)/Comments</u>: 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

<u>Motion(s)/Comments</u>: 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

<u>Motion(s)/Comments</u>: LJ presented the Local Assistance Section Update and discussed the progress for the 2023 cycle.

# **Informational Meeting, No Vote Taken:**

Topic: Original Assessment Update

<u>Motion(s)/Comments</u>: PC presented the Original Assessment Section Update and discussed the progress for the 2024 cycle.

# **Informational Meeting, No Vote Taken:**

# Agenda

**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      |
|     |                    |

|    | Appeal    | N   |           | Current                                  | Stipulated            | D:00    | Tax           |
|----|-----------|---|-----------|--|-----------------------|---------|---------------|
| #  | Number    | Name  | County    | Assd Value                               | Assd Value            | Diff    | Years         |
| 1  | 21-110384 | GVS Retirement Inc a Missouri Corp          | St. Louis | \$2,444,140                              | \$1,757,500           | 28.09%  | 2021-<br>2022 |
|    |           |   |           | ¢2,020,220                               | ¢2.005.770            |         | 2021-         |
| 2  | 21-16093  | Aspen Apartments LLC                        | St. Louis | \$3,939,230                              | \$3,095,770           | 21.41%  | 2022          |
| 2  | 01.1.005  |   | G. T.     | \$1,232,170                              | \$968,340             | 01 4104 | 2021-         |
| 3  | 21-16095  | Aspen Apartments LLC                        | St. Louis |  |                       | 21.41%  | 2022<br>2021- |
| 4  | 21-16103  | Whispering Lakes Apartments Assoc           | St. Louis | \$125,440                                | \$90,690              | 27.70%  | 2021-2022     |
| -  | 21 10105  | Winspering Luces Apartments Abboe           | Dt. Louis | <b>\$54.120</b>                          | ¢20.140               | 21.1070 | 2022-         |
| 5  | 21-16104  | Whispering Lakes Apartments Assoc           | St. Louis | \$54,130                                 | \$39,140              | 27.69%  | 2022          |
|    |           |   |           | \$823,920                                | \$595,650             |         | 2021-         |
| 6  | 21-16105  | Whispering Lakes Apartments Assoc           | St. Louis | <i>\\$023,720</i>                        | φ575,050              | 27.71%  | 2022          |
| 7  | 21-16106  | Which or ing Lakes A portments A see        | St. Louis | \$532,110                                | \$384,690             | 27.70%  | 2021-<br>2022 |
| /  | 21-10100  | Whispering Lakes Apartments Assoc           | St. Louis |  |                       | 27.70%  | 2022          |
| 8  | 21-16110  | Whispering Lakes Apartments Assoc           | St. Louis | \$576,990                                | \$417,130             | 27.71%  | 2021-         |
|    |           |   |           | ¢5 700                                   | ¢ 4, 120              |         | 2021-         |
| 9  | 21-16111  | Whispering Lakes Apartments Assoc           | St. Louis | \$5,700                                  | \$4,120               | 27.72%  | 2022          |
|    |           |   |           | \$1,113,970                              | \$906,300             |         | 2021-         |
| 10 | 21-16185  | Pear Tree Apartments LLC                    | St. Louis | φ <b>1</b> ,110,970                      | \$700,200             | 18.64%  | 2022          |
| 11 | 21-16495  | Oak Spur Hills Apartments Associates<br>LLC | St. Louis | \$2,035,280                              | \$1,764,640           | 13.30%  | 2021-<br>2022 |
| 11 | 21-10495  | Oak Spur Hills Apartments Associates        | St. Louis |  |                       | 13.3070 | 2022          |
| 12 | 21-16496  | LLC   | St. Louis | \$33,400                                 | \$28,960              | 13.29%  | 2021          |
|    |           |   |           | \$52,250                                 | \$41.260              |         | 2021-         |
| 13 | 21-16507  | Clarkchester One Realty LLC                 | St. Louis | \$53,350                                 | \$41,360              | 22.47%  | 2022          |
|    |           |   |           | \$53,350                                 | \$41,360              |         | 2021-         |
| 14 | 21-16508  | Clarkchester One Realty LLC                 | St. Louis | <i><i><i><i>v</i>vvvvvvvvvvv</i></i></i> | <i> </i>              | 22.47%  | 2022          |
| 15 | 21-16509  | Clarkchester One Realty LLC                 | St. Louis | \$52,900                                 | \$41,000              | 22.50%  | 2021-<br>2022 |
| 15 | 21-10507  |   | St. Louis |  |                       | 22.3070 | 2022          |
| 16 | 21-16510  | Clarkchester One Realty LLC                 | St. Louis | \$52,900                                 | \$41,000              | 22.50%  | 2021          |
|    |           |   |           | \$52,900                                 | \$41,000              |         | 2021-         |
| 17 | 21-16511  | Clarkchester One Realty LLC                 | St. Louis | φ <i>32</i> ,900                         | \$ <del>4</del> 1,000 | 22.50%  | 2022          |
| 10 | 01.1.5    |   |           | \$52,900                                 | \$41,000              |         | 2021-         |
| 18 | 21-16512  | Clarkchester One Realty LLC                 | St. Louis | . ,- ~ ~                                 | . ,                   | 22.50%  | 2022          |
| 19 | 21-16513  | Clarkchester One Realty LLC                 | St. Louis | \$53,810                                 | \$41,710              | 22.49%  | 2021-<br>2022 |
| 17 | 21-10313  |   | St. LOuis |  |                       | 22.4770 | 2022          |
| 20 | 21-16514  | Clarkchester One Realty LLC                 | St. Louis | \$52,900                                 | \$41,000              | 22.50%  | 2021          |
|    |           |   |           | \$52,900                                 | \$41,000              |         | 2021-         |
| 21 | 21-16515  | Clarkchester One Realty LLC                 | St. Louis | φ52,900                                  | φ+1,000               | 22.50%  | 2022          |
|    | 01 16516  |   | C I ·     | \$52,900                                 | \$41,000              | 22 500  | 2021-         |
| 22 | 21-16516  | Clarkchester One Realty LLC                 | St. Louis | . ,                                      | . ,                   | 22.50%  | 2022          |

|    |                 |   |           |             |             | 1       | 1             |
|----|-----------------|---|-----------|-------------|-------------|---------|---------------|
| 23 | 21-16517        | Clarkchester One Realty LLC               | St. Louis | \$53,350    | \$41,360    | 22.47%  | 2021-<br>2022 |
| 24 | 21-16518        | Clarkchester One Realty LLC               | St. Louis | \$52,900    | \$41,000    | 22.50%  | 2021-<br>2022 |
| 25 | 21-16519        | Clarkchester One Realty LLC               | St. Louis | \$53,350    | \$41,360    | 22.47%  | 2021-<br>2022 |
| 26 | 21-16520        | Clarkchester One Realty LLC               | St. Louis | \$53,350    | \$41,360    | 22.47%  | 2021-<br>2022 |
| 27 | 21-16521        | Clarkchester One Realty LLC               | St. Louis | \$52,900    | \$41,000    | 22.50%  | 2021-<br>2022 |
| 28 | 21-16676        | Black Forest Apartments Associates<br>LLC | St. Louis | \$1,539,290 | \$1,138,100 | 26.06%  | 2021-<br>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-<br>2024 |
| 21 | 22 10024        | Streagt Martin Cassell                    | C4 Louis  | \$26,610    | ¢25 150     | 2 000/  | 2023-         |
| 31 | 23-10024        | Stuart Martin Cassell                     | St. Louis | \$36,610    | \$35,150    | 3.99%   | 2024<br>2023- |
| 32 | 23-10026        | Vince Emile Vincent Emil Vermette         | St. Louis | \$31,730    | \$25,990    | 18.09%  | 2023-2024     |
| 52 | 23-10020        | Vince Ennie Vincent Enni Vermette         | St. Louis | ψ31,730     | \$25,770    | 10.0770 | 2024          |
| 33 | 23-10049        | Timothy Patrick Kelly                     | St. Louis | \$21,930    | \$18,160    | 17.19%  | 2023          |
| 55 | 23 100 17       |   |           | φ21,930     | \$10,100    | 17.1770 | 2023-         |
| 34 | 23-10055        | Jeong Moon Lee                            | St. Louis | \$99,620    | \$94,730    | 4.91%   | 2024          |
|    |                 |   |           |             |             |         | 2023-         |
| 35 | 23-10056        | Gelber Rev Trust                          | St. Louis | \$285,000   | \$247,000   | 13.33%  | 2024          |
|    |                 | Millsaps Anne Marie Etal Kaveh            |           |             |             |         | 2023-         |
| 36 | 23-10057        | Moghadam                                  | St. Louis | \$159,960   | \$148,350   | 7.26%   | 2024          |
|    |                 |   |           |             |             |         | 2023-         |
| 37 | 23-10086        | Matthew Robert Ruhbeck                    | St. Louis | \$28,770    | \$23,370    | 18.77%  | 2024          |
|    |                 |   |           |             |             |         | 2023-         |
| 38 | 23-10088        | Rosemary Lynn Klein                       | St. Louis | \$315,400   | \$296,400   | 6.02%   | 2024          |
| 39 | 23-10106        | Ryan Brennan                              | St. Louis | \$111,340   | \$102,600   | 7.85%   | 2023-<br>2024 |
| 40 | 23-10153        | Randy Curtis Pyatt                        | St. Louis | \$62,450    | \$55,440    | 11.22%  | 2023-<br>2024 |
|    |                 |   |           |             |             |         | 2023-         |
| 41 | 23-10171        | Sharon E. Burke                           | St. Louis | \$78,580    | \$70,810    | 9.89%   | 2024          |
|    |                 |   |           |             |             |         | 2023-         |
| 42 | 23-10172        | Peter A. Marbarger                        | St. Louis | \$303,240   | \$256,500   | 15.41%  | 2024          |
|    |                 |   |           |             |             |         | 2023-         |
| 43 | 23-10180        | Richard Lee Pearson                       | St. Louis | \$160,210   | \$135,850   | 15.21%  | 2024          |
|    | <b>00</b> 10105 |   |           | <b>.</b>    | <b>.</b>    | 0.1.5-1 | 2023-         |
| 44 | 23-10189        | Pat Jo Burns                              | St. Louis | \$49,400    | \$48,340    | 2.15%   | 2024          |
| 15 | 02 1005A        | Challer Datairie Dermis                   | C4 L      | \$44.500    | ¢20.500     | 11 400/ | 2023-         |
| 45 | 23-10254        | Shelley Patricia Burris                   | St. Louis | \$44,590    | \$39,500    | 11.42%  | 2024<br>2023- |
| 46 | 23-10255        | Thomas Nicholas Pompa                     | St. Louis | \$73,470    | \$62,850    | 14.45%  | 2023-2024     |
| 40 | 23-10233        | Thomas Micholas Pollipa                   | SI. LOUIS | φ/3,4/U     | φ02,03U     | 14.43%  | 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-<br>2024         |
|----|-----------|--|-----------|-----------|-----------|--------|-----------------------|
| 49 | 23-10326  | John Joseph Duda                           | St. Louis | \$137,750 | \$121,180 | 12.03% | 2023-<br>2024         |
| 50 | 23-10328  | Phillip Gerard Graczyk                     | St. Louis | \$12,100  | \$9,310   | 23.06% | 2023-<br>2024         |
| 51 | 23-10329  | Phillip Gerard Graczyk                     | St. Louis | \$14,140  | \$11,210  | 20.72% | 2023-<br>2024         |
| 52 | 23-10380  | Christopher Warren Leach                   | St. Louis | \$60,800  | \$59,050  | 2.88%  | 2023-<br>2024         |
| 53 | 23-10389  | Rodney E. Wegermann                        | St. Louis | \$16,300  | \$15,200  | 6.75%  | 2023-<br>2024         |
| 54 | 23-10416  | Sherri Oladunni Adeyemo                    | St. Louis | \$27,630  | \$25,650  | 7.17%  | 2023-<br>2024         |
| 55 | 23-10436  | Allison Kay St. James                      | St. Louis | \$89,400  | \$81,700  | 8.61%  | 2023-<br>2024         |
| 56 | 23-10440  | Anthony Jarboe                             | St. Louis | \$39,770  | \$38,760  | 2.54%  | 2023-<br>2024         |
| 57 | 23-10462  | Ryan Michael Argent                        | St. Louis | \$38,380  | \$35,440  | 7.66%  | 2023-<br>2024         |
| 58 | 23-10579  | Robert Brown                               | St. Louis | \$19,930  | \$16,680  | 16.31% | 2023-<br>2024         |
| 59 | 23-10580  | Robert Brown                               | St. Louis | \$16,380  | \$12,260  | 25.15% | 2023-<br>2024         |
| 60 | 23-10581  | Robert Brown                               | St. Louis | \$16,380  | \$12,260  | 25.15% | 2023-<br>2024         |
| 61 | 23-10582  | Robert Brown                               | St. Louis | \$7,850   | \$5,870   | 25.22% | 2023-<br>2024         |
| 62 | 23-10583  | Robert Brown                               | St. Louis | \$7,850   | \$5,870   | 25.22% | 2023-<br>2024         |
| 63 | 23-10622  | Jenny L. Wiemann Weiss Stephen Et<br>Al Jt | St. Louis | \$150,580 | \$142,500 | 5.37%  | 2023-<br>2024         |
| 64 | 23-10693  | Kay Ermeling                               | St. Louis | \$48,240  | \$36,840  | 23.63% | 2024<br>2023-<br>2024 |
| 65 | 23-10742  | Mary V. Bulger Trustee                     | St. Louis | \$79,480  | \$78,940  | 0.68%  | 2024<br>2023-<br>2024 |
| 66 | 23-10742  | William Abraham                            | St. Louis | \$88,100  | \$83,700  | 4.99%  | 2024<br>2023-<br>2024 |
| 67 | 23-10705  | Sean M. Graham                             | St. Louis | \$89,890  | \$82,670  | 8.03%  | 2024<br>2023-<br>2024 |
| 68 | 23-10770  | Charles B. Renfro                          | St. Louis | \$66,370  | \$59,320  | 10.62% | 2024<br>2023-<br>2024 |
| 69 | 23-11144  | Angela M. Falvey                           | St. Louis | \$43,700  | \$42,220  | 3.39%  | 2024<br>2023-<br>2024 |
| 70 | 23-111986 | Charles Muncy                              |           | \$45,700  |           |        | 2024<br>2023-<br>2024 |
|    |           | ¥  | St. Louis |           | \$14,780  | 12.49% | 2023-                 |
| 71 | 23-112055 | Antranik G. Majobian                       | St. Louis | \$38,170  | \$14,740  | 61.38% | 2024                  |

The highlighted record above had a Nunc Pro Tunc approved during the June 25, 2024, Commission Meeting. The highlighted record above had a Nunc Pro Tunc approved during the August 13, 2024, Commission Meeting.

|     |          |                                   |           |                                |                       |         | 2022          |
|-----|----------|-----------------------------------|-----------|--------------------------------|-----------------------|---------|---------------|
| 72  | 22 11220 | Dobart S. Millon                  | St. Louis | ¢<0.900                        | \$40,400              | 10 750/ | 2023-<br>2024 |
| 72  | 23-11220 | Robert S. Miller                  | St. Louis | \$60,800                       | \$49,400              | 18.75%  | 2024          |
| 73  | 23-11229 | Theresa Johnson                   | St. Louis | \$11,340                       | \$10,150              | 10.49%  | 2023-2024     |
| 15  | 23-11227 | Theresa Johnson                   | St. Louis | φ11,340                        | \$10,150              | 10.4770 | 2024          |
| 74  | 23-11235 | Stanley R. Litty                  | St. Louis | \$43,230                       | \$35,210              | 18.55%  | 2023-2024     |
| / 1 | 25 11255 | Stanley R. Ditty                  | Dt. Louis | φ13,230                        | ψ <b>33,2</b> 10      | 10.5570 | 2023-         |
| 75  | 23-11308 | <b>Raymond Frank Philipp</b>      | St. Louis | \$28,200                       | \$17,100              | 39.36%  | 2023          |
|     | 20 11000 |                                   | 200 20000 | <i>+_0,_00</i>                 | <i><i><i></i></i></i> | 07.0070 | 2023-         |
| 76  | 23-11338 | Shashi Palamand                   | St. Louis | \$471,350                      | \$439,580             | 6.74%   | 2024          |
|     |          |                                   |           |                                |                       |         | 2023-         |
| 77  | 23-11348 | Donald James Hoerstkamp           | St. Louis | \$90,290                       | \$82,650              | 8.46%   | 2024          |
|     | 23-11380 | John Albert Yetter                |           | \$69,900                       | \$64,320              |         | 2023-         |
| 78  |          |                                   | St. Louis |                                |                       | 7.98%   | 2024          |
|     |          |                                   |           | \$89,130                       | \$63,820              |         | 2023-         |
| 79  | 23-11387 | Mills Mills Roger Revocable Trust | St. Louis | \$89,150                       | \$05,820              | 28.40%  | 2024          |
|     |          |                                   | St.       |                                |                       |         | 2023-         |
| 80  | 23-32501 | David and Ramona Culp             | Charles   | \$68,495                       | \$64,743              | 5.48%   | 2024          |
|     |          |                                   | St.       |                                |                       |         | 2023-         |
| 81  | 23-32554 | Robert and Lisa Roemerman         | Charles   | \$76,109                       | \$73,530              | 3.39%   | 2024          |
|     |          |                                   |           | \$66,610                       | \$33,305              |         | 2023-         |
| 82  | 23-79004 | LOF Tiffany Springs LLC           | Platte    | \$00,010                       |                       | 50.00%  | 2024          |
|     |          |                                   |           | \$319,798                      | \$126,587             |         | 2023-         |
| 83  | 23-79005 | LOF Tiffany Springs LLC           | Platte    | <i><i><i>q</i>c1yyyyzy</i></i> | ¢120,007              | 60.42%  | 2024          |
|     |          |                                   |           | \$297,090                      | \$117,598             |         | 2023-         |
| 84  | 23-79006 | LOF Tiffany Springs LLC           | Platte    | 1                              |                       | 60.42%  | 2024          |
| 07  | 00 70007 |                                   | DI        | \$247,844                      | \$98,105              | CO 1001 | 2023-         |
| 85  | 23-79007 | LOF Tiffany Springs LLC           | Platte    |                                |                       | 60.42%  | 2024          |
| 06  | 22 70000 |                                   | D1 //     | \$166,033                      | \$65,721              | CO 1001 | 2023-         |
| 86  | 23-79008 | LOF Tiffany Springs LLC           | Platte    |                                |                       | 60.42%  | 2024          |
| 07  | 22 70000 |                                   | Dista     | \$403,992                      | \$185,028             | 54 2004 | 2023-         |
| 87  | 23-79009 | LOF Tiffany Springs LLC           | Platte    |                                |                       | 54.20%  | 2024          |
| 88  | 22 70010 | LOE Tiffeny Springs LLC           | Dictto    | \$251,203                      | \$99,435              | 60 420/ | 2023-         |
| ðð  | 23-79010 | LOF Tiffany Springs LLC           | Platte    |                                |                       | 60.42%  | 2024          |

| #  | 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   |