

# STATE TAX COMMISSION OF MISSOURI

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

\* The Meeting Minutes are subject to change until approved at the next scheduled Meeting of the State Tax Commission.

Approved  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 08/13/2024

**Time:** 1:30 p.m.

**Place:** 421 East Dunklin Street  
DOLIR Training Room 1 South  
Jefferson City, MO 65101 and  
Webex Conference Call

### Recess/Reconvene Notes:

#### ► **Members Present:**

- Gary Romine (GAR), Chairman
- Debbi McGinnis (DM), Commissioner
- Greg Razer (GWR), Commissioner  
(attended via Webex)

#### Staff/Others Present:

G. Allsberry (GKA), Chief Counsel  
D. Hutton (DH), Legislative/Policy Analyst  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), Appraisal and Assessment Manager,  
Local Assistance  
H. Stiles (HS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional

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

- Approved
- Corrected as follows:

#### ► **Agenda**

- GAR called the meeting to order at 1:30 p.m.
- DM made a motion to close a portion of the meeting to discuss legal matters per Section 610.021(1), RSMo. The motion was seconded by GAR. The meeting went into closed session at 1:30 p.m. GAR made a motion to reopen the meeting at 2:18 p.m. DM seconded the motion. The meeting reopened at 2:18 p.m.
- DM 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 GWR. The meeting went into closed session at 3:32 p.m. DM made a motion to reopen the meeting at 4:01 p.m. GWR seconded the motion. The meeting reopened at 4:01 p.m.
- DM made a motion to adjourn the meeting at 4:03 p.m. The motion was seconded by GWR. The meeting adjourned at 4:03 p.m.

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Gary Romine, Chairman

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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, AUGUST 13, 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=meb6665f1da578175be26a6adfa92708a>

Meeting number (access code): 2630 608 2842 Meeting password: 3JitQF3GX6R

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

Dial [26306082842@stateofmo.webex.com](tel:26306082842@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,,26306082842##](tel:+1-650-479-3207,,26306082842##) 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 August 12, 2024, at 1:02 p.m. on the doors of the building and at 1:00 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, August 13, 2024

1:30 p.m.

- I. Closed Session**
  - A. Legal – Section 610.021(1)
- II. Stipulations**
  - A. Exhibit A., 1 – 71
- III. Dismissals**
  - A. Exhibit B., 1 – 18
- IV. Nunc Pro Tunc**
  - A. Exhibit C., 1
- V. Form 11s**
  - A. Exhibit D., 1 – 18
- VI. Form 11s Amended**
  - A. Exhibit E., 1 – 2
- VII. Form 11As**
  - A. Exhibit F., 1 – 6
- VIII. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated July 23, 2024, and August 6, 2024, and Closed Meeting Minutes dated July 23, 2024)
  - C. Section Update
  - D. FY-2025 PLDA Approval Request – Wilson
  - E. Moving Expenses Approval Request
  - F. 2024 MACCEA Annual Conference Request
  - G. QPS 2024 Q3 STC Results
- IX. Legal**
  - A. Section Update
- X. Local Assistance**
  - A. Section Update
  - B. Saline County – Discussion
- XI. Original Assessment**
  - A. Section Update
- XII. Property Tax/Legislative Items**
- XIII. Commission Comments**

**XIV. Closed Session**

A. Legal – Section 610.021(1)

B. Personnel – Section 610.021(3) and (13)

**XV. Open Session**

**XVI. 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:** Stipulations

**Motion(s)/Comments:** GKA presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. DM made a motion to approve the Stipulations on Exhibit A. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** GKA presented the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. DM made a motion to approve the Dismissals on Exhibit B. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** Nunc Pro Tunc

**Motion(s)/Comments:** GKA presented the Nunc Pro Tunc that was ready for approval, which was listed on Exhibit C. of the agenda. DM made a motion to approve the Nunc Pro Tunc on Exhibit C. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain

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

Specific directions for the interim period:

**Topic:** Form 11s

**Motion(s)/Comments:** SJ presented the Form 11s that were ready for approval, which were listed on Exhibit D. of the agenda. DM made a motion to approve the Form 11s on Exhibit D. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** Form 11s Amended

**Motion(s)/Comments:** SJ presented the amended Form 11s that were ready for approval, which were listed on Exhibit E. of the agenda. DM made a motion to approve the amended Form 11s on Exhibit E. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** Form 11As

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for approval, which were listed on Exhibit F. of the agenda. DM made a motion to approve the Form 11As on Exhibit F. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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 July 23, 2024, and August 6, 2024, and the Closed Meeting Minutes dated July 23, 2024. DM made a motion to approve the minutes for the Meetings of the State Tax Commission dated July 23, 2024, and August 6, 2024, and Closed Meeting Minutes dated July 23, 2024. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** FY-2025 PLDA Approval Request - Wilson

**Motion(s)/Comments:** SJ presented a Professional and Leadership Award (PLDA) opportunity request for Senior Hearing Officer Todd Wilson at the August 6, 2024, Commission Meeting which was approved by the Commission with costs over the \$1,500 PLDA award amount being split between the STC and Mr. Wilson. Mr. Wilson declined the offer. SJ presented an alternate PLDA opportunity by Mr. Wilson at an estimated cost of \$799.00. DM made a motion to approve the request at an estimated cost of \$799.00 using PLDA funds. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** Moving Expenses Approval Request

**Motion(s)/Comments:** SJ presented an estimate for moving expenses from the current location at 421 East Dunklin Street to 3705 Missouri Boulevard scheduled for the week of September 23, 2024. The total estimated cost is \$25,360.00. DM made a motion to approve the estimated moving costs of \$25,360.00 scheduled for September 23, 2024. GWR seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, 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 MACCEA Annual Conference Request

**Motion(s)/Comments:** SJ presented a list of team members recommended to attend the 2024 Missouri Association of County Clerks and Election Authorities (MACCEA) Annual Conference, scheduled September 3-6, 2024, at Sheraton Westport Lakeside Chalet, St. Louis, MO. The estimated cost for the STC to attend the conference is \$2,480.00. DM made a motion to approve the list of team members to attend the 2024 MACCEA Annual Conference at an estimated cost of \$2,480.00. GWR seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

**Debbi McGinnis, Commissioner**

**Greg Razer, 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:** 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 \$80,000.00 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. DM made a motion for LJ to draft a letter similar to the previous year to the Saline County Commission and withhold the fiscal year 2025 funds of \$54,360.00 until the County has deposited the required \$80,000.00 from general revenue into the assessment fund. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** Personnel Item – Original Assessment

**Motion(s)/Comments:** SJ presented a request to the Commission for Rosella Schad to be available to answer questions from employees until a training plan can be presented. This request is up to 40 hours at \$100.00 per hour. DM made a motion to approve Rosella Schad’s part-time availability to answer questions from employees until a training plan is presented. Work is to be in 15-minute increments. GWR seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, 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:** Personnel Item – Hearing Officer

**Motion(s)/Comments:** GKA presented a recommendation to offer the position of Hearing Officer to Matthew Rowland at an annual salary of \$72,000.00, effective September 2, 2024, or a date provided by Mr. Rowland. DM made a motion to conditionally offer the Hearing Officer position to Mr. Rowland at an annual salary of \$72,000.00, effective September 2, 2024, or a start date provided by Mr. Rowland, pending background and tax compliance checks. GWR seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

- Yea
- Nay
- Abstain

**Debbi McGinnis, Commissioner**

- Yea
- Nay
- Abstain

**Greg Razer, Commissioner**

- Yea
- Nay
- Abstain

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

Specific directions for the interim period:

**Topic:** STC Calendar Update

**Motion(s)/Comments:** SJ reviewed the STC Calendar for the upcoming weeks. SJ notified the Commissioners and Managers that the Missouri State Assessors' Association (MSAA) rescheduled their Executive Board Meeting for September 5, 2024. GWR and GKA provided they could attend, all other team members have scheduling conflicts.

**Informational Meeting, No Vote Taken:**

**Topic:** Administrative Section Update

**Motion(s)/Comments:** SJ presented the Administration Section Update and discussed the section progress and projects.

**Informational Meeting, No Vote Taken:**

**Topic:** QPS 2024 Q3 STC Results

**Motion(s)/Comments:** SJ presented the Quarterly Pulse Survey (QPS) results for the 2024 third quarter. The Commission instructed SJ to provide a summary of the results.

**Informational Meeting, No Vote Taken:**

**Topic:** Legal Section Update

**Motion(s)/Comments:** GKA presented the Legal Section Update and discussed the status of various appeals and projects.

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

**Informational Meeting, No Vote Taken:**

**Agenda – No Vote Taken**

**Page 2 of 2**  
**Meeting Date: 08/13/24**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DH discussed the legislation proposals he will be submitting.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	20-66000	Union Electric Company dba Ameren Missouri	Lincoln	\$5,858,837	\$3,745,327	36.07%	2020
2	20-66001	Union Electric Company dba Ameren Missouri	Lincoln				2020
3	20-66002	Union Electric Company dba Ameren Missouri	Lincoln				2020
4	20-66003	Union Electric Company dba Ameren Missouri	Lincoln				2020
5	20-66004	Union Electric Company dba Ameren Missouri	Lincoln				2020
6	20-66005	Union Electric Company dba Ameren Missouri	Lincoln				2020
7	20-66006	Union Electric Company dba Ameren Missouri	Lincoln				2020
8	20-66007	Union Electric Company dba Ameren Missouri	Lincoln				2020
9	20-66008	Union Electric Company dba Ameren Missouri	Lincoln				2020
10	20-66009	Union Electric Company dba Ameren Missouri	Lincoln				2020
11	20-66010	Union Electric Company dba Ameren Missouri	Lincoln				2020
12	20-66011	Union Electric Company dba Ameren Missouri	Lincoln				2020
13	20-66012	Union Electric Company dba Ameren Missouri	Lincoln				2020
14	21-66000	Union Electric Company dba Ameren Missouri	Lincoln	\$6,213,969	\$4,048,191	34.85%	2021
15	21-66001	Union Electric Company dba Ameren Missouri	Lincoln				2021
16	21-66002	Union Electric Company dba Ameren Missouri	Lincoln				2021
17	21-66003	Union Electric Company dba Ameren Missouri	Lincoln				2021
18	21-66004	Union Electric Company dba Ameren Missouri	Lincoln				2021
19	21-66005	Union Electric Company dba Ameren Missouri	Lincoln				2021
20	21-66006	Union Electric Company dba Ameren Missouri	Lincoln				2021
21	21-66007	Union Electric Company dba Ameren Missouri	Lincoln				2021
22	21-66008	Union Electric Company dba Ameren Missouri	Lincoln				2021

23	21-66009	Union Electric Company dba Ameren Missouri	Lincoln				2021
24	21-66010	Union Electric Company dba Ameren Missouri	Lincoln				2021
25	21-66011	Union Electric Company dba Ameren Missouri	Lincoln				2021
26	21-66012	Union Electric Company dba Ameren Missouri	Lincoln				2021
27	23-10104	Andrew T Sharon	St. Louis	\$83,810	\$80,370	4.10%	2023-2024
28	23-10141	Lisa Gutshall	St. Louis	\$75,910	\$71,730	5.51%	2023-2024
29	23-10170	Steve Eric Roth	St. Louis	\$52,250	\$17,670	66.18%	2023-2024
30	23-10367	Michael J Rogers	St. Louis	\$54,640	\$52,970	3.06%	2023-2024
31	23-10419	Der Chyan Hwang	St. Louis	\$100,700	\$95,380	5.28%	2023-2024
32	23-10445	Melvin Joseph Milne and T Oakville Properties Oakville Comms LLC	St. Louis	\$44,520	\$38,000	14.65%	2023-2024
33	23-10446	Melvin Joseph Milne and T Oakville Properties Oakville Comms LLC	St. Louis	\$34,310	\$9,920	71.09%	2023-2024
34	23-10447	Melvin Joseph Milner Sharmel Properties Inc	St. Louis	\$34,310	\$30,860	10.06%	2023-2024
35	23-10523	Charles B Westre Westre Charles B Trustee	St. Louis	\$177,000	\$157,130	11.23%	2023-2024
36	23-10525	Robert E Jones	St. Louis	\$87,830	\$79,800	9.14%	2023-2024
37	23-10721	Robert Patrick Selke	St. Louis	\$21,170	\$17,970	15.12%	2023-2024
38	23-10789	Beverly K Wilson	St. Louis	\$15,730	\$14,380	8.58%	2023-2024
39	23-110062	Stinnett William Ray Jr and Joyce Ann HW Trs	St. Louis	\$45,520	\$42,470	6.70%	2023-2024
40	23-110068	Daniel Cordry	St. Louis	\$64,010	\$57,890	9.56%	2023-2024
41	23-110069	Daniel Cordry	St. Louis	\$77,670	\$72,920	6.12%	2023-2024
42	23-110087	John H Marshall	St. Louis	\$95,360	\$83,600	12.33%	2023-2024
43	23-110094	Richard D Robison	St. Louis	\$117,650	\$104,500	11.18%	2023-2024
44	23-110126	Michael Dean Breneman	St. Louis	\$122,000	\$112,010	8.19%	2023-2024
45	23-110272	Lyle K Nilges	St. Louis	\$65,570	\$59,470	9.30%	2023-2024
46	23-110301	Timothy Pawlow	St. Louis	\$56,870	\$50,500	11.20%	2023-2024

47	23-110336	Michael J Grzyb	St. Louis	\$72,280	\$67,050	7.24%	2023-2024
48	23-110375	Thomas A Zimmermann	St. Louis	\$69,580	\$62,870	9.64%	2023-2024
49	23-11092	H Bass Bass James H Jr Yolanda M HW	St. Louis	\$28,500	\$23,940	16.00%	2023-2024
50	23-11162	Steven Dale Mandry	St. Louis	\$55,180	\$43,850	20.53%	2023-2024
51	23-11183	Christopher Alan Chaney	St. Louis	\$147,570	\$140,660	4.68%	2023-2024
52	23-111944	James S Rubie	St. Louis	\$132,830	\$121,030	8.88%	2022-2023
53	23-112003	Joel P Kichline	St. Louis	\$105,890	\$93,820	11.40%	2023-2024
54	23-11213	Zhengmin Huang	St. Louis	\$119,510	\$103,510	13.39%	2023-2024
55	23-11236	Edgar Cathers	St. Louis	\$6,120	\$2,770	54.74%	2023-2024
56	23-112431	James Lewis Osman	St. Louis	\$115,560	\$103,910	10.08%	2023-2024
57	23-11287	Donald Heck	St. Louis	\$74,480	\$73,150	1.79%	2023-2024
58	23-11307	Robin King	St. Louis	\$31,350	\$29,530	5.81%	2023-2024
59	23-19828	John Bradley Greenberg	St. Louis	\$242,500	\$134,690	44.46%	2023-2024
60	23-30402	Sarah E Carnes Lemp	Jackson	\$8,942	\$7,000	21.72%	2023
61	23-30490	Sage Door Offices LLC	Jackson	\$49,216	\$31,840	35.31%	2023
62	23-30613	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$97,600	93.74%	2023-2024
63	23-30614	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$89,984	94.23%	2023-2024
64	23-30615	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$104,096	93.33%	2023-2024
65	23-30616	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$55,296	96.45%	2023-2024
66	23-30617	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$96,512	93.81%	2023-2024
67	23-30618	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$162,656	89.57%	2023-2024
68	23-30619	Grace Holdings Independence LLC	Jackson	\$20,422,625	\$8,569,000	58.04%	2023-2024
69	23-30620	Grace Holdings Independence LLC	Jackson	\$1,559,680	\$473,856	69.62%	2023-2024
70	23-32011	Rudolph J Janchar and Dorothy A Janchar Revocable Living Trust	Clay	\$52,740	\$46,740	11.38%	2023
71	23-47500	D and D Cape Investments LP	Cape Girardeau	\$21,805,070	\$16,000,000	26.62%	2023-2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10926	Brandt and Company	St. Louis
2	23-10939	Rock Road Equities LLC	St. Louis
3	23-10940	Rock Road Equities LLC	St. Louis
4	23-10941	Rock Road Equities LLC	St. Louis
5	23-10942	Rock Road Equities LLC	St. Louis
6	23-10943	Rock Road Equities LLC	St. Louis
7	23-110286	Kevin M Smith	St. Louis
8	23-30834	Grant Strieby	Jackson
9	23-30937	Elton B Rust Sr	Jackson
10	23-31869	Jackson C McArthur	Jackson
11	23-31912	Tommy Dean and Connie Baldwin	Jackson
12	23-32030	Vivion Oaks Apartments LLC	Clay
13	23-32031	Vivion Oaks Apartments LLC	Clay
14	23-32032	Northbrook Grdens Apartments	Clay
15	23-32033	Northbrook Grdens Apartments	Clay
16	23-32034	Northbrook Grdens Apartments	Clay
17	23-32052	Balboa Investment Group III LLC Laufer Group International	Christian
18	23-89500	AP&SH Hospitality Inc	Taney



Exhibit C. Nunc Pro Tunc

#	Appeal Number	Name	County	Explanation of NPT
1	23-10693	Kay Emeling	St. Louis	April 16, 2024, approved Stipulation of \$36,840 should be corrected to \$36.770, 23.78% difference.

Exhibit D. Form 11s

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11</b>													
1	Caldwell	69,167,290	0.84%	14,837,430	0.86%	13,873,660	-1.44%	3,984,601	-14.00%	37,732,370	1.06%	139,595,351	1.63%
2	Cape Girardeau	802,546,990	0.16%	24,974,480	0.08%	412,062,327	0.10%	149,361,675	-1.06%	286,599,589	-2.02%	1,675,545,061	1.97%
3	Carter	44,644,217	0.25%	3,064,670	-1.52%	20,705,210	4.18%	2,906,899	11.00%	19,853,992	-2.85%	91,174,988	2.74%
4	Clark	44,844,150	1.06%	19,166,510	0.72%	15,082,680	0.92%	3,101,650	17.92%	36,117,430	7.73%	118,312,420	4.42%
5	Dent	104,277,120	-0.23%	6,684,300	0.22%	30,888,290	6.24%	13,543,940	55.54%	49,543,760	-3.04%	204,937,410	4.73%
6	Henry	241,688,640	-0.21%	21,698,200	0.67%	92,440,720	0.52%	17,921,315	-0.07%	95,236,509	-1.09%	468,985,384	0.98%
7	Howell	284,949,750	-0.17%	11,862,190	0.02%	111,057,660	0.59%	34,719,350	2.52%	124,548,240	-4.11%	567,137,190	-0.14%
8	Jasper	972,119,870	0.75%	27,440,210	-0.48%	484,598,390	0.50%	243,114,172	19.78%	390,184,592	-2.75%	2,117,457,234	2.81%
9	Lewis	47,903,250	-0.25%	19,513,100	-0.10%	28,154,920	-0.47%	6,060,700	-6.41%	42,685,436	1.34%	144,317,406	0.67%
10	McDonald	125,388,690	-0.32%	18,892,540	-0.73%	58,569,150	0.85%	38,264,365	4.97%	65,768,732	-3.43%	306,883,477	0.65%
11	Madison	79,326,040	0.52%	5,276,041	-0.14%	23,257,096	4.17%	5,197,628	5.24%	38,214,394	-0.71%	151,271,199	2.09%
12	Nodaway	152,209,040	0.24%	38,168,140	0.26%	102,022,740	0.45%	21,517,670	-4.63%	80,259,350	2.29%	394,176,940	1.28%
13	Putnam	52,555,491	-0.36%	17,031,520	0.17%	9,086,386	-0.80%	4,137,250	-4.87%	22,384,203	-4.71%	105,194,850	-0.35%
14	Ralls	100,127,600	0.22%	15,187,260	-0.70%	49,677,286	0.11%	40,633,363	-17.92%	49,521,120	-4.71%	255,146,629	-3.06%
15	St. Francois	488,463,460	0.86%	8,638,490	1.48%	156,611,570	-0.34%	43,240,560	6.58%	176,345,972	-1.67%	873,300,052	1.44%
16	Shelby	35,808,366	-0.10%	19,029,764	-0.04%	11,683,782	0.60%	6,764,770	6.61%	34,845,243	-4.44%	108,131,925	-0.19%
17	Webster	286,933,320	-0.20%	18,434,072	0.11%	99,520,070	-1.31%	23,688,990	3.09%	120,209,882	-6.88%	548,786,334	-0.42%
18	Worth	10,000,200	0.55%	8,326,195	-0.30%	2,372,546	-33.19%	417,829	-20.33%	13,185,835	0.93%	34,302,605	-0.81%

Exhibit E. Form 11s Amended

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11s AMENDED</b>													
1	Gentry	40,484,490	0.81%	16,906,140	0.00%	23,009,530	3.23%	3,983,860	-3.28%	31,339,531	-2.73%	115,723,551	2.02%
2	Oregon	56,443,693	0.57%	9,724,346	1.46%	18,107,084	5.84%	2,800,337	-3.55%	29,421,594	-3.02%	116,497,054	1.98%

Exhibit F. Form 11As

#	County	Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
		Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
<b>FORM 11As</b>													
1	Bollinger	91,027,440	-0.82%	10,516,300	-0.34%	24,452,395	-2.06%	5,381,650	34.47%	46,462,890	-4.20%	177,840,675	0.49%
2	Dent	104,268,940	-0.24%	6,683,730	0.21%	30,886,500	6.23%	13,543,840	55.54%	49,715,850	-2.71%	205,098,860	4.81%
3	Gasconade	139,136,560	0.00%	9,475,390	0.03%	39,715,310	-8.17%	11,956,233	14.97%	58,970,115	-1.27%	259,253,608	0.00%
4	Iron	55,869,090	-0.02%	3,675,190	-0.07%	68,239,355	-22.76%	29,814,762	12.53%	25,048,320	-4.01%	182,646,717	-8.34%
5	Jasper	972,114,070	0.75%	27,667,390	0.35%	483,901,650	0.35%	214,591,321	5.72%	390,184,817	-2.75%	2,088,459,248	1.40%
6	Shelby	35,796,068	-0.14%	19,028,135	-0.05%	11,683,782	0.60%	6,764,700	6.61%	34,849,973	-4.43%	108,122,658	-0.20%