

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 10/15/2024
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 10/01/2024

Time: 1:30 p.m.

Place: 3705 Missouri Blvd., Suite 100
Small Conference Room
Jefferson City, MO 65109 and
Webex Conference Call

Recess/Reconvene Notes:

► **Members Present:**

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

Staff/Others Present:

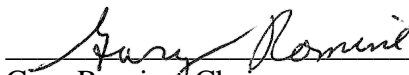
G. Allsberry (GKA), Chief Counsel
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
H. Stiles (HS), Appraisal and Assessment
Manager, Original Assessment
S. Wankum (SW), Miscellaneous Professional
(via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

► **Review Minutes from Previous Meeting**

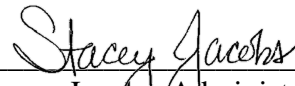
- Approved
- Corrected as follows:

► **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 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 2:11 p.m. DM made a motion to reopen the meeting at 2:51 p.m. GWR seconded the motion. The meeting reopened at 2:51 p.m.
- DM made a motion to adjourn the meeting at 2:51 p.m. The motion was seconded by GWR. The meeting adjourned at 2:51 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: TUESDAY, OCTOBER 1, 2024

PLACE: OFFICE OF THE STATE TAX COMMISSION
3705 MISSOURI BLVD., SUITE 100
JEFFERSON CITY, MO 65109
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 September 30, 2024, at 1:06 p.m. on the front door of the building by Stacey Jacobs and at 1:05 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, October 1, 2024

1:30 p.m.

I. Memorandums of Understanding

- A. Franklin County – Residential
- B. Dallas County – Commercial

II. Stipulations

- A. Exhibit A., 1 – 58

III. Dismissals

- A. Exhibit B., 1 – 2

IV. Form 11s

- A. Exhibit C., 1 – 24

V. Form 11s Amended

- A. Exhibit D., 1 – 2

VI. Form 11As

- A. Exhibit E., 1 – 11

VII. Form 11A Amended

- A. Exhibit F., 1

VIII. Administration

- A. STC Calendar Update
- B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated September 24, 2024,
and Closed Meeting Minutes dated September 24, 2024)

- C. Section Update

IX. Legal

- A. Section Update

X. Local Assistance

- A. Section Update
- B. 2023 – 2024 Ratio Study Report
- C. Jackson County – Discussion

XI. Original Assessment

- A. Section Update

XII. Property Tax/Legislative Update

XIII. Commission Comments

XIV. Closed Session

- A. Legal – Section 610.021(1)
- B. Personnel – Section 610.021(3) and (13)

XV. Open Session

XVI. Adjournment¹

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

¹ All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

Topic: Memorandum of Understanding – Franklin County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Franklin County based on their 2023-2024 residential sales study of 69.50%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Franklin County based on their 2023-2024 residential sales study. GWR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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: Memorandum of Understanding – Dallas County, Commercial

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Dallas County based on their 2023-2024 commercial appraisal study of 70.15%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Dallas County based on their 2023-2024 commercial appraisal study. GWR seconded the motion. The posted agenda erroneously listed Shelby County.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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: GKA presented the Stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. GWR made a motion to approve the Stipulations listed on Exhibit A. DM seconded the motion.

Vote/Action Taken:

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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: Form 11s

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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: Form 11s Amended

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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: Form 11As

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, 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: Form 11A Amended

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

Vote/Action Taken:

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

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

Specific directions for the interim period:

Agenda - Vote Taken

Topic: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated September 24, 2024, and Closed Meeting Minutes dated September 24, 2024. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated September 24, 2024, and Closed Meeting Minutes dated September 24, 2024. DM 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: 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. The Commission complimented team members on the success of the move to the new location.

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 Section Update

Motion(s)/Comments: LJ presented the Local Assistance Section Update and discussed the progress for the 2023-2024 cycle. The Commission also discussed two maintenance plans that have not been approved to date. The Commission instructed LJ to draft and distribute a letter to the two counties providing a deadline of November 14, 2024, to submit an acceptable narrative for the maintenance plan.

Informational Meeting, No Vote Taken:

Topic: 2023 – 2024 Ratio Studies Report

Motion(s)/Comments: LJ presented the 2023-2024 Ratio Studies Report.

Informational Meeting, No Vote Taken:

Topic: Jackson County – Discussion

Motion(s)/Comments: LJ told the Commission that he and Jeff Schmidt contacted Jackson County asking for outstanding submissions to the STC and offered assistance if needed. Jackson County responded that the STC should contact their attorney. The Commission discussed the request and instructed GKA to send a letter to the Jackson County attorney.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

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

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DH discussed the Legislative Update and the draft Recommendations for the Annual Report.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	19-30227	Country Club Plaza JV LLC	Jackson	\$10,500,000	\$3,360,000	68.00%	2019-2020
2	19-30228	Country Club Plaza JV LLC	Jackson	\$7,150,000	\$2,288,000	68.00%	2019-2020
3	19-30229	Country Club Plaza JV LLC	Jackson	\$1,510,000	\$483,200	68.00%	2019-2020
4	19-30230	Country Club Plaza JV LLC	Jackson	\$4,270,000	\$1,366,400	68.00%	2019-2020
5	19-30231	Country Club Plaza JV LLC	Jackson	\$22,150,000	\$7,088,000	68.00%	2019-2020
6	19-30232	Country Club Plaza JV LLC	Jackson	\$11,000,000	\$3,520,000	68.00%	2019-2020
7	19-30233	Country Club Plaza JV LLC	Jackson	\$11,500,000	\$3,680,000	68.00%	2019-2020
8	19-30234	Country Club Plaza JV LLC	Jackson	\$900,000	\$288,000	68.00%	2019-2020
9	19-30235	Country Club Plaza JV LLC	Jackson	\$3,600,000	\$1,152,000	68.00%	2019-2020
10	19-30237	Country Club Plaza JV LLC	Jackson	\$2,800,000	\$896,000	68.00%	2019-2020
11	19-30238	Country Club Plaza JV LLC	Jackson	\$13,000,000	\$4,160,000	68.00%	2019-2020
12	19-30239	Country Club Plaza JV LLC	Jackson	\$11,800,000	\$3,776,000	68.00%	2019-2020
13	19-30240	Country Club Plaza JV LLC	Jackson	\$11,100,000	\$3,552,000	68.00%	2019-2020
14	19-30241	Country Club Plaza JV LLC	Jackson	\$10,700,000	\$3,424,000	68.00%	2019-2020
15	19-30242	Country Club Plaza JV LLC	Jackson	\$12,320,000	\$3,942,400	68.00%	2019-2020
16	19-30243	Country Club Plaza JV LLC	Jackson	\$12,400,000	\$3,968,000	68.00%	2019-2020
17	19-30244	Country Club Plaza JV LLC	Jackson	\$10,500,000	\$3,360,000	68.00%	2019-2020
18	19-30245	Country Club Plaza JV LLC	Jackson	\$2,250,000	\$720,000	68.00%	2019-2020
19	19-30246	Country Club Plaza JV LLC	Jackson	\$14,900,000	\$4,768,000	68.00%	2019-2020
20	19-30248	Country Club Plaza JV LLC	Jackson	\$5,300,000	\$1,696,000	68.00%	2019-2020
21	21-30153	Country Club Plaza JV LLC	Jackson	\$1,700,000	\$544,000	68.00%	2021-2022
22	21-30154	Country Club Plaza JV LLC	Jackson	\$9,800,000	\$3,136,000	68.00%	2021-2022

23	21-30155	Country Club Plaza JV LLC	Jackson	\$6,685,250	\$2,139,280	68.00%	2021-2022
24	21-30156	Country Club Plaza JV LLC	Jackson	\$1,400,000	\$448,000	68.00%	2021-2022
25	21-30157	Country Club Plaza JV LLC	Jackson	\$3,992,000	\$1,277,440	68.00%	2021-2022
26	21-30158	Country Club Plaza JV LLC	Jackson	\$20,710,000	\$6,627,200	68.00%	2021-2022
27	21-30159	Country Club Plaza JV LLC	Jackson	\$10,285,000	\$3,291,200	68.00%	2021-2022
28	21-30160	Country Club Plaza JV LLC	Jackson	\$10,752,500	\$3,440,800	68.00%	2021-2022
29	21-30161	Country Club Plaza JV LLC	Jackson	\$841,500	\$269,280	68.00%	2021-2022
30	21-30162	Country Club Plaza JV LLC	Jackson	\$3,366,000	\$1,077,120	68.00%	2021-2022
31	21-30163	Country Club Plaza JV LLC	Jackson	\$2,200,000	\$704,000	68.00%	2021-2022
32	21-30164	Country Club Plaza JV LLC	Jackson	\$2,618,000	\$837,760	68.00%	2021-2022
33	21-30165	Country Club Plaza JV LLC	Jackson	\$12,155,000	\$3,889,600	68.00%	2021-2022
34	21-30166	Country Club Plaza JV LLC	Jackson	\$11,033,000	\$3,530,560	68.00%	2021-2022
35	21-30167	Country Club Plaza JV LLC	Jackson	\$10,378,500	\$3,321,120	68.00%	2021-2022
36	21-30168	Country Club Plaza JV LLC	Jackson	\$10,000,000	\$3,200,000	68.00%	2021-2022
37	21-30169	Country Club Plaza JV LLC	Jackson	\$11,500,000	\$3,680,000	68.00%	2021-2022
38	21-30170	Country Club Plaza JV LLC	Jackson	\$11,594,000	\$3,710,080	68.00%	2021-2022
39	21-30171	Country Club Plaza JV LLC	Jackson	\$9,815,500	\$3,140,960	68.00%	2021-2022
40	21-30172	Country Club Plaza JV LLC	Jackson	\$2,103,750	\$673,200	68.00%	2021-2022
41	21-30173	Country Club Plaza JV LLC	Jackson	\$13,931,500	\$4,458,080	68.00%	2021-2022
42	21-30174	Country Club Plaza JV LLC	Jackson	\$19,800,000	\$6,336,000	68.00%	2021-2022
43	21-30175	Country Club Plaza JV LLC	Jackson	\$4,955,500	\$1,585,760	68.00%	2021-2022
44	21-30176	Country Club Plaza JV LLC	Jackson	\$22,500,000	\$7,200,000	68.00%	2021-2022
45	22-10534	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$62,880	\$8,740	86.10%	2022
46	22-10535	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$22,590	\$3,140	86.10%	2022

47	23-11025	Creve Coeur Development LLC	St. Louis	\$1,176,350	\$666,880	43.31%	2023-2024
48	23-111048	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$22,590	\$3,140	86.10%	2023-2024
49	23-111049	Dierbergs Fenton Crossing LLC and Caplaco Forty Two Inc	St. Louis	\$62,880	\$8,740	86.10%	2023-2024
50	23-30568	First Euclid Transportation	Jackson	\$183,130	\$24,320	86.72%	2023
51	23-30575	FT Investment Properties LLC	Jackson	\$1,374,816	\$816,000	40.65%	2023
52	23-33028	Springfield ZC Essential DT Hy Vee No 2	Greene	\$4,150,720	\$4,025,824	3.01%	2023
53	23-33029	Realty Income Prop 30 LLC Pyramid Foods	Greene	\$957,408	\$896,160	6.40%	2023
54	23-33030	LHV SPFD LLC Hy Vee No 1	Greene	\$3,242,592	\$3,084,976	4.86%	2023
55	23-33031	Springfield BJ Partners LLC Price Cutter	Greene	\$1,577,600	\$1,564,992	0.80%	2023
56	23-33032	AGI Acquisition IV LLC Price Cutter	Greene	\$1,647,584	\$1,552,160	5.79%	2023
57	23-110300	Becky Lynn	St. Louis	\$154,760	\$134,030	13.39%	2023-2024
58	23-30592	Rife Joshua Clay	Jackson	\$15,500	\$11,476	25.96%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-112768	Envision St Louis LLC	St. Louis
2	23-32012	Hoambrecker Properties LLC	Clay

Exhibit C. 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
FORM 11s													
1	Adair	176,776,750	-0.26%	13,486,180	-0.90%	97,983,003	-1.04%	29,027,386	11.35%	66,529,747	-3.05%	383,803,066	1.17%
2	Carroll	46,217,560	-0.33%	26,717,410	0.17%	18,290,430	-3.46%	5,288,390	34.00%	37,609,545	8.59%	134,123,335	4.96%
3	Chariton	50,392,680	-0.08%	21,046,660	-0.09%	16,985,310	3.10%	8,054,675	2.73%	46,946,090	-2.32%	143,425,415	0.68%
4	Cooper	130,601,830	-0.37%	16,212,330	0.23%	49,908,440	1.16%	10,557,574	-8.28%	64,415,826	-3.07%	271,696,000	0.44%
5	Dallas	103,615,810	0.02%	16,976,864	-0.08%	31,547,865	0.80%	4,019,031	-9.00%	51,991,122	-3.47%	208,150,692	0.53%
6	Daviess	69,305,109	-0.11%	23,165,497	-0.21%	15,830,028	1.37%	5,827,577	18.94%	42,221,809	-2.22%	156,350,020	1.64%
7	Douglas	103,189,040	-0.04%	10,073,040	-0.06%	24,968,779	0.32%	14,368,735	-11.25%	40,557,507	-0.11%	193,157,101	1.30%
8	Dunklin	118,899,940	0.01%	29,206,590	-0.10%	65,203,280	-0.98%	21,255,044	13.62%	83,603,877	-5.29%	318,168,731	-0.41%
9	Franklin	1,301,307,591	0.29%	53,139,428	-1.02%	457,190,129	2.45%	153,358,923	13.80%	359,315,113	-4.19%	2,324,311,184	2.54%
10	Grundy	47,835,900	0.49%	13,908,870	1.34%	15,265,716	-3.03%	6,956,904	12.69%	31,398,343	-3.29%	115,365,733	0.15%
11	Harrison	42,356,930	0.23%	22,919,100	0.54%	24,701,370	-10.76%	7,344,269	2.40%	39,001,232	-4.69%	136,322,901	0.70%
12	Hickory	82,877,480	-0.14%	6,499,890	-0.22%	18,389,370	1.39%	2,385,964	-2.17%	42,803,025	-1.86%	152,955,729	1.03%
13	Johnson	408,863,715	0.48%	27,737,339	-0.28%	109,479,295	2.30%	46,548,911	64.56%	141,422,849	-7.65%	734,052,109	3.26%
14	Laclede	229,863,190	0.60%	13,378,980	-0.31%	117,513,820	1.32%	44,642,955	6.26%	110,142,584	-4.21%	515,541,529	1.33%
15	Lawrence	280,072,090	0.90%	24,554,030	0.65%	105,830,380	6.83%	38,499,482	64.65%	121,499,061	-6.05%	570,455,043	4.54%
16	Lincoln	708,444,249	0.48%	20,783,376	-0.46%	119,434,039	2.37%	49,472,755	-11.23%	233,352,623	-1.70%	1,131,487,042	1.25%
17	Linn	61,496,335	-0.37%	16,087,716	-0.31%	24,854,861	0.64%	12,679,941	17.83%	49,860,349	-2.50%	164,979,202	1.25%
18	Livingston	93,467,770	0.07%	16,623,960	0.15%	41,024,340	-0.15%	15,710,260	13.22%	49,521,967	-2.91%	216,348,297	1.14%
19	Maries	63,325,180	-0.15%	8,856,700	-2.18%	18,669,860	1.70%	22,738,650	5.65%	37,679,070	0.41%	151,269,460	2.56%
20	Moniteau	114,151,400	0.74%	13,703,200	0.27%	29,755,024	8.15%	10,230,269	5.94%	59,110,621	-1.04%	226,950,514	3.15%
21	Morgan	383,497,810	0.22%	25,410,110	-0.17%	62,062,160	1.93%	8,800,469	11.24%	111,824,160	-1.96%	591,594,709	0.91%
22	Newton	474,436,470	0.67%	46,089,510	0.46%	199,858,250	-0.34%	78,772,746	17.31%	205,426,461	-2.09%	1,004,583,437	2.41%
23	Pemiscot	61,095,790	-0.74%	23,436,270	-0.18%	36,291,328	-0.09%	9,552,788	-12.87%	43,291,878	-4.41%	173,668,054	-0.78%
24	St. Louis City	2,785,873,960	-0.41%	3,490	0.00%	1,540,368,600	-0.22%	629,369,964	-8.03%	526,231,979	-17.13%	5,481,847,993	-1.74%

Exhibit D. 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
FORM 11s AMENDED													
1	Benton	180,882,160	0.83%	17,258,770	0.29%	46,099,880	2.24%	5,776,916	-11.57%	95,949,110	-4.39%	345,966,836	0.23%
2	Clark	44,844,150	1.06%	19,166,510	0.72%	15,082,680	0.92%	3,101,650	17.92%	36,113,050	7.72%	118,308,040	4.42%

Exhibit E. 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
FORM 11As													
1	Barry	308,961,019	0.20%	27,718,784	-0.40%	113,830,926	1.88%	41,227,224	9.06%	139,680,814	-2.46%	631,418,767	1.22%
2	Crawford	192,029,357	-0.15%	8,646,380	-0.34%	64,254,674	0.58%	19,585,782	0.42%	85,204,893	1.69%	369,721,086	1.43%
3	Dunklin	118,894,960	0.01%	29,206,670	-0.10%	65,203,280	-0.98%	21,321,874	13.98%	84,858,755	-3.87%	319,485,539	0.00%
4	Franklin	1,301,604,298	-1.04%	53,147,291	-1.56%	456,697,573	2.33%	153,420,798	13.84%	362,397,599	-3.37%	2,327,267,559	2.67%
5	Hickory	82,872,900	-0.15%	6,500,010	-0.22%	18,389,650	1.40%	2,385,964	-2.17%	43,297,931	-0.73%	153,446,455	1.35%
6	Lewis	48,036,840	-0.11%	19,512,030	-0.13%	28,146,530	-0.50%	6,060,850	-6.41%	42,701,976	1.38%	144,458,226	0.77%
7	Lincoln	708,971,643	0.49%	20,781,861	-0.47%	119,413,917	2.36%	49,476,975	-11.22%	234,665,961	-1.14%	1,133,310,357	1.41%
8	Livingston	93,492,720	0.10%	16,624,120	0.15%	41,024,340	-0.15%	15,710,260	13.22%	49,928,887	-2.11%	216,780,327	1.34%
9	Maries	63,418,840	-0.12%	8,863,110	-0.31%	18,666,760	0.76%	22,738,650	5.65%	37,866,090	0.91%	151,553,450	2.75%
10	Newton	474,383,960	0.66%	46,089,970	0.46%	199,834,690	-0.35%	78,773,446	17.31%	206,627,536	-1.52%	1,005,709,602	2.53%
11	St. Louis City	2,779,445,490	-0.48%	166,540	4671.92%	1,537,881,224	-0.72%	676,914,049	-1.08%	550,138,656	-13.37%	5,544,545,959	-0.62%

Exhibit F. Form 11A 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
FORM 11A AMENDED													
1	Bates	110,063,120	-2.09%	25,274,800	-0.23%	48,055,278	16.61%	5,814,926	8.44%	78,385,887	12.07%	267,594,011	6.37%