

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: 10/15/2024

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

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 1:31 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 2:39 p.m. DM made a motion to reopen the meeting at 3:20 p.m. GWR seconded the motion. The meeting reopened at 3:20 p.m.
- DM made a motion to adjourn the meeting at 3:21 p.m. The motion was seconded by GWR. The meeting adjourned at 3:21 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 15, 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=m4a899b93ae00a4ae5e2c21e21c4f50ca>

Meeting number (access code): 2630 480 8563 Meeting password: SCihBxUp753

Join from a video system or application

Dial [26304808563@stateofmo.webex.com](tel:26304808563@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)

[+1-650-479-3207,26304808563##](tel:+1-650-479-3207,26304808563##) 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 October 11, 2024, at 12:18 p.m. on the front door of the building by Stacey Jacobs and at 12:22 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 15, 2024

1:30 p.m.

I. Application for Review

A. 19-30227 through 19-30235, 19-30237 through 19-30246, and 19-30248, Country Club Plaza JV LLC v. Jackson County

II. Stipulations

A. Exhibit A., 1 – 100

III. Dismissals

A. Exhibit B., 1 – 127

IV. Form 11s

A. Exhibit C., 1 – 11

V. Form 11As

A. Exhibit D., 1 – 7

VI. Administration

A. STC Calendar Update

B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated October 1, 2024,
and Closed Meeting Minutes dated October 1, 2024)

C. Section Update

D. PLDA Approval – Stacy Ingle

E. 2025 Commission Meeting Schedule

VII. Legal

A. Section Update

VIII. Local Assistance

A. Section Update

IX. Original Assessment

A. Section Update

X. Property Tax/Legislative Update

XI. Commission Comments

XII. Closed Session

A. Legal – Section 610.021(1)

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

XIII. Open Session

XIV. 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: 19-30227 through 19-30235, 19-30237 through 19-30246, and 19-30248 Country Club Plaza JV LLC v. Jackson County

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeals 19-30227 through 19-30235, 19-30237 through 19-30246, and 19-30248 County Club Plaza JV LLC v. Jackson County. GWR made a motion to approve the draft Application for Review Order for appeals 19-30227 through 19-30235, 19-30237 through 19-30246, and 19-30248 County Club Plaza JV LLC v. Jackson County. 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: 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 11As

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

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated October 1, 2024, and Closed Meeting Minutes dated October 1, 2024. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated October 1, 2024, and Closed Meeting Minutes dated October 1, 2024. 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: PLDA Approval – Stacy Ingle

Motion(s)/Comments: SJ presented the Professional and Leadership Development Award (PLDA) opportunity requested by Stacy Ingle who received the PLDA in July 2024. Ms. Ingle is awarded up to \$1,500.00 for a PLDA opportunity. The estimated cost for Ms. Ingle’s PLDA opportunity is \$2,592.00. The PLDA would cover \$1,500.00, unused PLDA funds from another awardee may be used to cover another PLDA opportunity versus lapsing funds. The Commission discussed the request and instructed SJ and GKA to obtain additional information regarding this opportunity. This item is tabled until the next scheduled Commission Meeting on October 29, 2024.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input type="checkbox"/> Yea	<input type="checkbox"/> Yea	<input 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: Commission Meeting
Date: 10/29/2024 **Time:** 1:30 p.m. **Place:** Small Conference Room
Specific directions for the interim period:

Topic: Personnel – Local Assistance

Motion(s)/Comments: LJ presented a request for an additional 200 hours for Jeff Schmidt at the current hourly rate through December 31, 2024. DM made a motion to approve the additional 200 hours for Mr. Schmidt at the current hourly rate through December 31, 2024. 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: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Administration Section Update

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

Informational Meeting, No Vote Taken:

Topic: 2025 Commission Meeting Schedule

Motion(s)/Comments: SJ presented the draft 2025 Commission Meeting schedule. SJ provided she would be sending out the calendar invitations for the events and would distribute the schedule.

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. LJ also distributed information regarding the inspection process for increases above 15%.

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. HS also discussed a few companies that had not received the Rolling Stock Tax Credit due to data entry into OATS and provided a couple of options for the Commission to consider for correcting the error.

Informational Meeting, No Vote Taken:

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DH discussed the Legislative Update.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: The Commission discussed the alternate names for the term Certificate of Value (COV). The Commission notified the Managers there was a shift in Commissioner section subject matter experts (SME). Commissioner McGinnis would be the Original Assessment SME and Commissioner Razer would be the Local Assistance SME. DM asked HS about training for Original Assessment and to work with herself and SW on a plan.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	16-33012	General Council of the Assemblies of God	Greene	\$2,956,130	\$1,242,430	57.97%	2016
2	16-33013	General Council of the Assemblies of God	Greene				2016
3	16-33014	General Council of the Assemblies of God	Greene				2016
4	16-33015	General Council of the Assemblies of God	Greene				2016
5	16-33016	General Council of the Assemblies of God	Greene				2016
6	16-33017	General Council of the Assemblies of God	Greene				2016
7	16-33018	General Council of the Assemblies of God	Greene				2016
8	16-33019	General Council of the Assemblies of God	Greene				2016
9	16-33020	General Council of the Assemblies of God	Greene				2016
10	16-33021	General Council of the Assemblies of God	Greene				2016
11	16-33022	General Council of the Assemblies of God	Greene				2016
12	22-10080	LGH Investment Company LLC	St. Louis	\$2,336,000	\$1,891,200	19.04%	2022
13	22-10082	PC Redevelopment Corporation	St. Louis	\$69,600	\$30,530	56.14%	2022
14	22-10083	PC Redevelopment Corporation	St. Louis	\$907,940	\$398,270	56.13%	2022
15	22-10092	ET Northpark LLC	St. Louis	\$1,152,000	\$585,600	49.17%	2022
16	22-10094	2435 Rock Island LLC	St. Louis	\$457,280	\$300,800	34.22%	2022
17	22-10095	Pine Lawn Philips Inc	St. Louis	\$387,420	\$249,600	35.57%	2022
18	22-10096	Garfel LLC	St. Louis	\$356,260	\$288,000	19.16%	2022
19	22-10103	Craig Dielman Flex Holdings II LLC	St. Louis	\$659,140	\$608,000	7.76%	2022
20	22-10110	Plaza Inn LLC	St. Louis	\$3,244,420	\$2,381,500	26.60%	2022
21	22-10112	Edison Investors LLC	St. Louis	\$1,016,640	\$707,200	30.44%	2022
22	22-10123	Overmann Raymond V Trustee and Overmann Raymond	St. Louis	\$112,900	\$90,300	20.02%	2022
23	22-10124	Overmann Raymond V Trustee and Overmann Raymond	St. Louis	\$107,780	\$86,210	20.01%	2022
24	22-10125	Overmann Raymond V Trustee and Overmann Raymond	St. Louis	\$105,540	\$84,420	20.01%	2022
25	22-10129	DCD Investors LLC et al	St. Louis	\$407,900	\$316,800	22.33%	2022
26	22-10139	Bedrock Hotel LLC	St. Louis	\$4,039,300	\$2,114,140	47.66%	2022

27	22-10155	Packing Concepts Inc	St. Louis	\$2,588,030	\$1,984,000	23.34%	2022
28	22-10162	Bender Properties LLC	St. Louis	\$401,660	\$256,000	36.26%	2022
29	23-112323	RJK Management LLC	St. Louis	\$11,500	\$6,840	40.52%	2023-2024
30	23-112324	Equity Trust	St. Louis	\$14,990	\$1,900	87.32%	2023-2024
31	23-11752	Stolley Virginia L Trustee	St. Louis	\$192,220	\$170,450	11.33%	2023-2024
32	23-12001	McLaughlin Bernard E and Dorcas McLaughlin	St. Louis	\$125,610	\$114,360	8.96%	2023-2024
33	23-12499	Ivey Marjorie M	St. Louis	\$253,780	\$165,110	34.94%	2023-2024
34	23-18277	Fogle James L and Pattylynn Fogle	St. Louis	\$209,760	\$200,640	4.35%	2023-2024
35	23-18291	Crandon 223 LLC	St. Louis	\$158,440	\$143,580	9.38%	2023-2024
36	23-18292	Crandon 239 LLC	St. Louis	\$165,050	\$154,740	6.25%	2023-2024
37	23-18293	Crandon 245 LLC	St. Louis	\$152,000	\$148,240	2.47%	2023-2024
38	23-18295	Marcial Jorge A and Katherine Herzog	St. Louis	\$169,230	\$167,770	0.86%	2023-2024
39	23-18316	Grumney Cynthia C House Trust	St. Louis	\$859,960	\$823,780	4.21%	2023-2024
40	23-18318	Brown Jarrett and Busjra Diana	St. Louis	\$158,290	\$154,470	2.41%	2023-2024
41	23-18345	Schnuck Scott C	St. Louis	\$660,290	\$635,660	3.73%	2023-2024
42	23-18364	Grossman Richard B and Deborah S Trust	St. Louis	\$193,420	\$184,950	4.38%	2023-2024
43	23-18384	Kanefield Andrew F and Lois Soffer	St. Louis	\$168,440	\$163,700	2.81%	2023-2024
44	23-18411	Boniske Deborah J	St. Louis	\$147,270	\$140,090	4.88%	2023-2024
45	23-18429	Ko Hoo Sang and Kang Sho Yeung	St. Louis	\$114,000	\$105,980	7.04%	2023-2024
46	23-18450	Feutz Edward P and Cheryl L HW Trs	St. Louis	\$252,490	\$239,020	5.33%	2023-2024
47	23-18459	Less Carole B Trustee	St. Louis	\$255,460	\$234,920	8.04%	2023-2024
48	23-18470	Smith Jenna L	St. Louis	\$98,170	\$87,130	11.25%	2023-2024
49	23-18482	Molitor Jake and Julie Molitor	St. Louis	\$125,860	\$119,680	4.91%	2023-2024
50	23-18484	Crump Byron W and Rebekah Crump	St. Louis	\$119,020	\$113,340	4.77%	2023-2024

51	23-18500	Kinsman David D and Catherine Kinsman	St. Louis	\$393,950	\$369,660	6.17%	2023-2024
52	23-18507	Kretmar Gerald and Cynthia Kretmar	St. Louis	\$140,600	\$136,440	2.96%	2023-2024
53	23-18522	Tolen Terry H Revocable Trust Etal	St. Louis	\$142,390	\$136,800	3.93%	2023-2024
54	23-18546	Fishman Frederick P	St. Louis	\$47,500	\$44,650	6.00%	2023-2024
55	23-18575	Blixen John H and Mary Blixen	St. Louis	\$207,610	\$190,890	8.05%	2023-2024
56	23-18587	Haas Bjorn J and Lena Haas	St. Louis	\$396,530	\$347,380	12.40%	2023-2024
79	23-18590	Keech Roger L and Mary Lou Keech	St. Louis	\$380,000	\$369,720	2.71%	2023-2024
80	23-18609	Sellinger Joseph P and Nancy K Trustees	St. Louis	\$868,150	\$808,010	6.93%	2023-2024
81	23-18621	Walker Gordon A and Amy Walker	St. Louis	\$1,648,500	\$1,102,000	33.15%	2023-2024
82	23-18625	Glaser Joyce Trustee	St. Louis	\$362,480	\$357,180	1.46%	2023-2024
83	23-18696	McNett G and Alexandra McNett	St. Louis	\$175,750	\$168,890	3.90%	2023-2024
84	23-18703	Obedin David and Clare Davis	St. Louis	\$204,250	\$192,280	5.86%	2023-2024
85	23-18726	Marx Kenneth F Trust Etal	St. Louis	\$377,910	\$366,800	2.94%	2023-2024
86	23-18733	Morse Robert E and Susan Trustee	St. Louis	\$116,790	\$110,690	5.22%	2023-2024
87	23-18769	Aulbach James V and Cristina MA	St. Louis	\$48,930	\$44,460	9.14%	2023-2024
88	23-18780	Ross Nancy Ann and Donald Lee HH Trustees	St. Louis	\$1,279,330	\$1,045,000	18.32%	2023-2024
89	23-18790	Pentrex Development Corporation	St. Louis	\$81,360	\$80,240	1.38%	2023-2024
90	23-18806	Birke Matthew K and Christine Birke	St. Louis	\$159,730	\$155,800	2.46%	2023-2024
91	23-18828	Roettger Living Trust	St. Louis	\$144,230	\$135,490	6.06%	2023-2024
92	23-18840	Kirkwood Crestwood Properties LLC	St. Louis	\$68,780	\$62,910	8.53%	2023-2024
93	23-18875	Shieh Stephanie C and Sumon Sen	St. Louis	\$152,990	\$148,790	2.75%	2023-2024
94	23-18895	Gilner Frank H Trustee	St. Louis	\$200,090	\$197,520	1.28%	2023-2024
95	23-18919	Faulhber Francis and Susan Faulhber	St. Louis	\$154,150	\$149,610	2.95%	2023-2024
96	23-18945	Shah Younus and Sumera Shah	St. Louis	\$113,580	\$110,920	2.34%	2023-2024

97	23-18963	Snyder Jason E	St. Louis	\$85,500	\$84,300	1.40%	2023- 2024
98	23-18977	Leiendecker Charlotte	St. Louis	\$95,420	\$92,950	2.59%	2023- 2024
99	23-18980	Roethemeyer Family Trust	St. Louis	\$226,180	\$202,840	10.32%	2023- 2024
100	23-18982	Sherman Stephen J and Kimberly Sherman	St. Louis	\$146,760	\$138,760	5.45%	2023- 2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-10140	Bed Rock Hotel LLC	St. Louis
2	23-11469	NB910 LLC	St. Louis
3	23-11964	Taylor Jennifer M Revocable Living Trust	St. Louis
4	23-12297	Seyer Katherine M Edward Hanneke	St. Louis
5	23-14838	Sun Peng Chen Rong	St. Louis
6	23-15084	Schmidt Bradley	St. Louis
7	23-15090	Lyons Martin J Margaret Lyons	St. Louis
8	23-18276	Hyde Holdings L P	St. Louis
9	23-18282	Trovillion L Carr Ellen Trovillion	St. Louis
10	23-18283	Zebell Diane	St. Louis
11	23-18286	Tillman Mary	St. Louis
12	23-18287	Jackson Melinda L Trustee	St. Louis
13	23-18302	Deutsch Charles J Patsy Stam	St. Louis
14	23-18337	Bommarito Anthony M Anne Bommarito	St. Louis
15	23-18342	Meyers Sara Lynn Trustee	St. Louis
16	23-18347	Cella Louis A Rochelle Cella	St. Louis
17	23-18362	Lefton Jeffrey S Bry Elizabeth	St. Louis
18	23-18380	Shaw Dena David Kovalic	St. Louis
19	23-18382	Charak David Ii Trustee	St. Louis
20	23-18387	Son Hyran R Revocable Trust	St. Louis
21	23-18388	Rubin Irvin S Gst Exempt Trust	St. Louis
22	23-18391	Engelhardt Karl Fredrik Anette Eva	St. Louis
23	23-18393	Maltzman Douglas B	St. Louis
24	23-18397	Moriconi Susan W Tr Moriconi	St. Louis
25	23-18400	Graham John D Trustee Etal	St. Louis
26	23-18406	Streett Donald H Helen Streett	St. Louis
27	23-18410	Rust Greg A	St. Louis
28	23-18425	Ryan Thomas Edward Katherine Ryan	St. Louis
29	23-18430	Carlie Mark S Marie Carlie	St. Louis
30	23-18433	Taylor Joe Emily Taylor	St. Louis
31	23-18435	Shamsham Fadi Carla Geha	St. Louis
32	23-18442	Mullins Tyler	St. Louis
33	23-18446	Rose Micah Tonya Rose	St. Louis
34	23-18448	Weiss Michael Living Trust The	St. Louis
35	23-18451	Keller Christopher Mindy Keller	St. Louis
36	23-18453	Dempsey David Lucie Dempsey	St. Louis
37	23-18475	Benoist Walter F Revocable Trust	St. Louis
38	23-18485	Lu Yanan Minyu Cao	St. Louis
39	23-18497	Carmichael Brendan M Margaret George	St. Louis
41	23-18502	Rafael Robert Revocable Trust	St. Louis

42	23-18514	Clevinger Brian L Vicki Clevinger	St. Louis
43	23-18525	K & G Rental Properties Llc	St. Louis
44	23-18529	Vatterott Katherine H	St. Louis
45	23-18537	Scaduto Frank John Carly Scaduto	St. Louis
47	23-18543	Aschinger A William Karen Aschinger	St. Louis
48	23-18545	K & G Rental Properties Llc	St. Louis
49	23-18548	Gherardini Trent M	St. Louis
50	23-18549	Wind Edwin C Trustee Etal	St. Louis
51	23-18552	Klein Erica L	St. Louis
52	23-18561	Cantrell Russell C	St. Louis
53	23-18567	Hutchins Pamela J Trustee	St. Louis
54	23-18568	Thompson Robert	St. Louis
55	23-18576	Minkler Robert J Charlotte Minkler	St. Louis
56	23-18579	One Lindworth Investment Llc	St. Louis
57	23-18582	Dimitriades Tom Trustee Etal	St. Louis
58	23-18589	Pernoud Joan M Flavius G H/H Trustees	St. Louis
59	23-18608	Whiting Richard M Jeanne Whiting	St. Louis
60	23-18620	Bussmann Tyler Revocable Trust The	St. Louis
61	23-18623	Rank C Richard Ilonka Rank	St. Louis
62	23-18624	Glaser David Deeanna Glaser	St. Louis
63	23-18632	Weiss Barbara L Qualified Weiss	St. Louis
64	23-18672	K & G Rental Properties Llc	St. Louis
65	23-18679	Wind Edwin C Jr Frances L H/W Trs	St. Louis
66	23-18690	Loynd Robert C Trustee	St. Louis
67	23-18695	Burkhardt Jonathan S Jackie Burkhardt	St. Louis
68	23-18702	Busch August A	St. Louis
69	23-18706	Schnoebelen John E & Joan B Revocable	St. Louis
70	23-18707	Spitzfaden Craig Revocable Living Trust	St. Louis
71	23-18717	Voss Andrew	St. Louis
72	23-18718	Kopp Kenneth J Pamela Kopp	St. Louis
73	23-18722	Cordes Robert G Trustee Et Al	St. Louis
74	23-18725	Baker Charles Trustee Etal	St. Louis
75	23-18728	Greenley Robert Z Judith H H/W Trustee	St. Louis
76	23-18731	Davis Thomas E Melissa Davis	St. Louis
77	23-18739	Planck Ernest & Susan Qualified Spousal	St. Louis
78	23-18741	Sansone Douglas G Living Trust	St. Louis
79	23-18743	Amato Jason B Jennifer Amato	St. Louis
80	23-18753	Gellner David Angela Gellner	St. Louis
81	23-18759	K & G Rental Properties Llc	St. Louis
82	23-18772	Coleman Jeffrey W Kimberly Coleman	St. Louis
83	23-18782	Wind Edwin C Trustee Etal	St. Louis
84	23-18787	Gaal Frank A Sharon Gaal	St. Louis

85	23-18791	Divincen Janice L Living Trust	St. Louis
86	23-18821	Van Ness Eric Nancy Van Ness	St. Louis
87	23-18822	Chiapelas Thomas M Elizabeth Chiapelas	St. Louis
88	23-18823	Perrin 2012 Family Trust	St. Louis
89	23-18826	Aschenbrenner Jeffrey C	St. Louis
90	23-18827	Sellberg Charles W Stacey Sellberg	St. Louis
91	23-18830	Dreyer Stephen W & Melissa A H/W Trs	St. Louis
92	23-18835	Stewart William L Marilyn Stewart	St. Louis
93	23-18836	Cook Charles W Jr Trustee Etal	St. Louis
94	23-18837	Phillips Stephen M & Susan D Living	St. Louis
95	23-18839	Roedel Strong Mary Suzanne Revocable	St. Louis
96	23-18842	Werner Roberts Revocable Trust	St. Louis
97	23-18845	Mclean Mark G Alice Mclean	St. Louis
98	23-18859	Openlander Thomas V Holly Mary	St. Louis
99	23-18860	Dreyer Stephen W Living Trust The Et Al	St. Louis
100	23-18863	Bononi Larry Etal	St. Louis
101	23-18866	Hagan Michael L & Marilyn K H/W Trustees	St. Louis
102	23-18872	Roehm Anne L	St. Louis
103	23-18878	Simhadri Venkata Vijaya Yalamanchill	St. Louis
104	23-18882	Dopuch Norma Jean	St. Louis
105	23-18891	Gamble Bruce F & Marie Renee Living	St. Louis
106	23-18903	Franke Travis Lindsay Franke	St. Louis
107	23-18908	Hummel Patricia W Trust	St. Louis
108	23-18928	French Matthew Cama French	St. Louis
109	23-18935	Doub Wiliam & Jane Revocable Trust	St. Louis
110	23-18936	Landy Donald S & Lily A H/W Trustees	St. Louis
111	23-18946	George Bijoy Geena George	St. Louis
112	23-18950	Cypress Horan Llc	St. Louis
113	23-18968	Bilpush Nicholas Emily Bilpush	St. Louis
114	23-18973	Kaminski William G Phyllis Kaminski	St. Louis
115	23-18974	Carpenter James R Rebecca Carpenter	St. Louis
116	23-18978	Kempf Properties Llc	St. Louis
117	23-18981	Rcm Real Estate L L C	St. Louis
118	23-18983	Mcmanus Marc Jody Mcmanus	St. Louis
119	23-18984	Alt Mark E & Kristin L Revocable Trust	St. Louis
120	23-18995	Harmon Jerry R & Lisa J Indenture Trust	St. Louis
121	23-19504	Bestar LLC	St. Louis
122	23-31153	Randal L Echterling	Jackson
123	23-32551	Dana Fox	St. Charles
124	23-33047	ESS Properties LLC	Greene
125	23-33048	Taja Investments LLC	Greene

126	23-33049	Wiese Enterprises Inc	Greene
127	23-89650	76 Marketplace Lot 3 LLC dba Jubilee Foods Rhodes Family Price Chopper	Taney

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	Andrew	172,459,350	0.12%	18,247,340	0.31%	21,435,652	1.86%	6,219,292	-5.30%	78,840,331	-2.61%	297,201,965	0.15%
2	Knox	24,468,347	-0.41%	18,090,399	-0.14%	9,267,401	-3.08%	3,246,861	-12.02%	35,844,880	12.16%	90,917,888	5.14%
3	Macon	104,313,350	-2.27%	21,216,440	-0.66%	37,445,950	-0.71%	8,709,155	0.00%	70,506,816	1.58%	242,191,711	0.49%
4	Monroe	65,130,720	0.52%	26,638,340	0.62%	13,901,260	-0.22%	2,053,150	-19.01%	41,312,641	-0.55%	149,036,111	0.52%
5	Perry	203,771,094	0.24%	14,072,447	0.09%	84,383,577	5.77%	40,155,441	24.30%	91,372,759	-4.66%	433,755,318	2.94%
6	Reynolds	29,080,980	-0.65%	4,596,200	0.39%	106,505,453	2.00%	20,802,947	6.09%	20,516,280	-1.20%	181,501,860	1.89%
7	Ripley	66,270,120	-0.06%	5,974,750	1.06%	20,404,930	-1.50%	1,905,996	24.56%	24,976,815	-8.11%	119,532,611	-1.12%
8	St. Clair	64,148,800	-0.39%	15,970,900	-0.52%	16,885,900	11.29%	2,426,073	3.41%	35,747,054	0.17%	135,178,727	2.98%
9	St. Louis	21,615,920,540	0.13%	6,137,550	-9.08%	7,694,228,510	0.57%	1,572,128,750	6.74%	3,400,244,560	-6.10%	34,288,659,910	0.25%
10	Stone	511,425,990	0.46%	6,302,680	3.00%	177,910,778	15.96%	44,105,286	0.35%	172,323,624	-3.87%	912,068,358	9.27%
11	Wayne	63,707,230	0.83%	4,411,530	-0.86%	25,478,994	1.18%	9,211,169	-11.26%	35,503,926	-5.77%	138,312,849	-0.78%

Exhibit D. 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	Chariton	50,452,390	0.04%	21,047,410	-0.08%	16,984,950	3.10%	8,120,605	3.57%	47,508,150	-1.15%	144,113,505	1.16%
2	Holt	31,839,310	-0.29%	20,631,970	-0.04%	25,530,545	-3.65%	4,053,111	-25.73%	38,888,998	3.59%	120,943,934	0.03%
3	Howard	62,904,410	-0.16%	15,038,290	-0.17%	13,289,928	-0.57%	3,498,953	8.76%	43,606,924	-0.77%	138,338,505	2.52%
4	Linn	61,749,795	-0.44%	16,359,894	1.39%	24,749,501	1.02%	12,682,643	17.85%	50,433,880	-1.38%	165,975,713	1.86%
5	Nodaway	152,176,220	0.22%	38,154,240	0.23%	102,022,440	0.45%	21,517,670	-4.63%	80,506,990	2.60%	394,377,560	1.33%
6	Pemiscot	61,095,790	-0.74%	23,436,270	-0.18%	36,291,328	-0.09%	9,553,288	-12.87%	43,777,088	-3.34%	174,153,764	-0.50%
7	Polk	233,070,590	-0.02%	23,765,850	-0.16%	66,607,010	1.95%	17,043,280	-16.18%	94,758,610	0.98%	435,245,340	2.37%