

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: 02/04/2025

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 (via Webex)
J. Schmidt (JS), Miscellaneous Technical
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.
- GWR 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 3:00 p.m. GWR made a motion to reopen the meeting at 4:53 p.m. DM seconded the motion. The meeting reopened at 4:53 p.m.
- GWR made a motion to adjourn the meeting at 4:54 p.m. The motion was seconded by DM. The meeting adjourned at 4:54 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, FEBRUARY 4, 2025

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=mcaf9fd6ef884b2335bde6cb6ef9cf3c8>

Meeting number (access code): 2869 093 7417 Meeting password: abJuqUpS533

Join from a video system or application

Dial [28690937417@stateofmo.webex.com](tel:28690937417)

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,,28690937417##](tel:+16504793207,28690937417##) 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 February 3, 2025, at 1:27 p.m. on the front door of the building and at 1:25 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, February 4, 2025

1:30 p.m.

I. Memorandums of Understanding

- A. Barry County – Residential
- B. Bollinger County – Residential
- C. Cedar County – Residential
- D. Clark County – Residential
- E. Clinton County – Residential
- F. Dallas County – Residential
- G. Laclede County – Residential
- H. Lafayette County – Residential
- I. Maries County – Residential
- J. McDonald County – Residential
- K. Mercer County – Residential
- L. Monroe County – Residential
- M. Osage County – Residential
- N. Ralls County – Residential
- O. St. Clair County – Residential
- P. Scotland County – Residential
- Q. Shelby County – Residential
- R. Wayne County – Residential
- S. City of St. Louis – Residential

II. Application for Review

- A. 21-15883 through 21-15891, Deedle, Inc. v. St. Louis County

III. Stipulations

- A. Exhibit A., 1 – 202

IV. Dismissals

- A. Exhibit B., 1 – 81

V. Administration

- A. STC Calendar Update*
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated January 7, 2025, January 9, 2025, and January 28, 2025, and Closed Meetings dated January 7, 2025, and January 9, 2025)
- C. Section Update
- D. Governor Mike Kehoe Executive Order 25-13 Discussion
- E. Storage Cabinets Request

VI. Legal

- A. Section Update
- B. IAAO Training Request for Sam Knapper

VII. Local Assistance

- A. Section Update
- B. Jasper County Conversation
- C. MOUs Conversation

- VIII. Original Assessment**
 - A. Section Update
 - B. Revised Kroll Subscription Request
- IX. Property Tax/Legislative Items**
- X. Commission Comments**
- XI. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XII. Open Session**
- XIII. Adjournment¹**

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

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

Topic: Memorandum of Understanding – Barry County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Barry County based on their 2023-2024 residential sales study of 78.35%. 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 Barry County based on their 2023-2024 residential sales study. GAR 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 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 – Bollinger County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Bollinger County based on their 2023-2024 residential sales study of 65.85%. 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 Bollinger County based on their 2023-2024 residential sales study. GAR 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 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 – Cedar County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Cedar County based on their 2023-2024 residential sales study of 53.13%. 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 Cedar County based on their 2023-2024 residential sales study. GAR 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 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 – Clark County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Clark County based on their 2023-2024 residential sales study of 62.43%. 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 Clark County based on their 2023-2024 residential sales study. GAR 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 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 – Clinton County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Clinton County based on their 2023-2024 residential sales study of 69.66%. 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 Clinton County based on their 2023-2024 residential sales study. GAR 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 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, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Dallas County based on their 2023-2024 residential sales study of 64.79%. 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 residential sales study. GAR 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 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 – Laclede County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Laclede County based on their 2023-2024 residential sales study of 52.02%. 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 Laclede County based on their 2023-2024 residential sales study. GAR 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 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 – Lafayette County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Lafayette County based on their 2023-2024 residential sales study of 52.27%. 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 Lafayette County based on their 2023-2024 residential sales study. GAR 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 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 – Maries County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Maries County based on their 2023-2024 residential sales study of 65.10%. 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 Maries County based on their 2023-2024 residential sales study. GAR 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 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 – McDonald County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for McDonald County based on their 2023-2024 residential sales study of 62.45%. 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 McDonald County based on their 2023-2024 residential sales study. GAR 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 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 – Mercer County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Mercer County based on their 2023-2024 residential sales study of 74.43%. 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 Mercer County based on their 2023-2024 residential sales study. GAR 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 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 – Monroe County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Monroe County based on their 2023-2024 residential sales study of 55.36%. 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 Monroe County based on their 2023-2024 residential sales study. GAR 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 – Osage County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Osage County based on their 2023-2024 residential sales study of 50.63%. 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 Osage County based on their 2023-2024 residential sales study. GAR 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 – Ralls County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Ralls County based on their 2023-2024 residential sales study of 61.82%. 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 Ralls 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 – St. Clair County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for St. Clair County based on their 2023-2024 residential sales study of 68.85%. 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 St. Clair 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 – Scotland County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Scotland County based on their 2023-2024 residential sales study of 82.50%. 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 Scotland 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 – Shelby County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Shelby County based on their 2023-2024 residential sales study of 73.45%. 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 Shelby 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 – Wayne County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Wayne County based on their 2023-2024 residential sales study of 80.88%. 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 Wayne 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 – City of St. Louis, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for the City of St. Louis based on their 2023-2024 residential sales study of 73.83%. 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 the City of St. Louis 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: 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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated January 7, 2025, January 9, 2025, and January 28, 2025, and Closed Meeting Minutes dated January 7, 2025, and January 9, 2025. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated January 7, 2025, January 9, 2025, and January 28, 2025, and Closed Meeting Minutes dated January 7, 2025, and January 9, 2025. 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: Storage Cabinets Request

Motion(s)/Comments: SJ presented a request to purchase two storage cabinets to store additional IT equipment at a cost of \$149.00 per cabinet, total cost of \$298.00. GWR made a motion to approve the purchase of two storage cabinets at a total cost of \$298.00. 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: IAAO Training Request for Sam Knapper

Motion(s)/Comments: GKA presented a request for Hearing Officer Sam Knapper to attend International Association of Assessing Officers (IAAO) trainings Course 101 – Fundamentals of Real Property Appraisal at a cost of \$500 and Course 102 – Income Approach to Valuation at a cost of \$695. Both courses are offered virtually. GWR made a motion to approve Hearing Officer Sam Knapper to attend IAAO Courses 101 and 102 at a total cost of \$1,195.00. 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: Revised Kroll Subscription Request

Motion(s)/Comments: HS presented a revised request for the Kroll subscription to purchase an additional license at \$495.00 to comply with the terms and conditions of the subscriptions. GWR made a motion to approve the revised request for an additional license at \$495.00. 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: Application for Review – 21-15883 through 21-15891, Deedle, Inc. v. St. Louis County

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeals 21-15883 through 21-15891, Deedle Inc. v. St. Louis County. GWR made a motion to approve the draft Application for Review Order for appeals 21-15883 through 21-15891, Deedle Inc. v. St. Louis 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: Personnel – Legal

Motion(s)/Comments: GKA presented a recommendation to rescind the offer of the Hearing Officer position to Kaila Spivey previously approved at the August 23, 2024, Commission Meeting. Ms. Spivey has not accepted or rejected the conditional offer of employment. GWR made a motion to rescind the offer of the Hearing Officer position to Ms. Spivey, effective February 4, 2025. 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: Personnel – Legal

Motion(s)/Comments: GKA presented a recommendation to offer the position of Senior Hearing Officer to Ben Slawson at an annual salary of \$74,895.92, effective February 18, 2025, or a date provided by Mr. Slawson. GWR made a motion to conditionally offer the Senior Hearing Officer position to Mr. Slawson at an annual salary of \$74,895.92, effective February 18, 2025, or a start date provided by Mr. Slawson, pending background and tax compliance checks. 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. The Commission requested the March 18, 2025, Commission Meeting be moved to March 25, 2025. This item was left off of the tentative agenda in error.

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: Governor Kehoe Executive Order 25-13 Discussion

Motion(s)/Comments: SJ presented Executive Order 25-13 issued by Governor Mike Kehoe on January 23, 2025. The Commission and team members discussed several ideas regarding the order. The Commission instructed SJ to draft a plan for Commission review regarding compliance with Executive Order 25-13.

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: JS presented the Local Assistance Section Update and discussed the progress for the 2023-2024 cycle.

Informational Meeting, No Vote Taken:

Topic: Jasper County and MOUs – Conversation

Motion(s)/Comments: JS provided Jasper County Assessor has requested County Commissioners signatures be required on the Memorandum of Understanding (MOU) sent to Jasper County. The Commission discussed the request and decided not to change protocol but stated that the Assessor can have the County Commissioners sign the MOU. The Commission also discussed if the County Commissioners have historically been included on signed MOU emails from the STC. JS and SJ could not recall but would research and report back to the Commission.

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 bills that have been filed that he is tracking. The Commission instructed DH to draft an op-ed for Commission review by next week.

Informational Meeting, No Vote Taken:

Topic: Commission Comments

Motion(s)/Comments: DM provided she would be talking to the Collector's during their Spring Legislative Conference on February 18, 2025, at 1:00 p.m. at the Courtyard Marriott.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	18-64500	T-Mobile Central LLC	Lafayette	\$159,570	\$28,530	82.12%	2018
2	18-64501	T-Mobile Central LLC	Lafayette	\$318,330	\$58,320	81.68%	2018
3	18-64502	T-Mobile Central LLC	Lafayette	\$284,190	\$51,850	81.76%	2018
4	18-64503	T-Mobile Central LLC	Lafayette	\$166,680	\$32,230	80.66%	2018
5	18-64504	T-Mobile Central LLC	Lafayette	\$331,290	\$60,000	81.89%	2018
6	18-64505	T-Mobile Central LLC	Lafayette	\$199,080	\$37,820	81.00%	2018
7	18-64506	T-Mobile Central LLC	Lafayette	\$204,120	\$37,310	81.72%	2018
8	18-64507	T-Mobile Central LLC	Lafayette	\$312,360	\$59,800	80.86%	2018
9	18-64508	T-Mobile Central LLC	Lafayette	\$242,280	\$46,510	80.80%	2018
10	18-64509	T-Mobile Central LLC	Lafayette	\$214,890	\$38,900	81.90%	2018
11	18-70000	T-Mobile Central LLC	Mercer	\$33,679	\$21,195	37.07%	2018
12	18-71000	T-Mobile Central LLC	Mississippi	\$20,430	\$11,902	41.74%	2018
13	23-111963	Gary Bregman	St. Louis	\$112,010	\$102,350	8.62%	2023-2024
14	23-111984	Avroham M Goldman	St. Louis	\$121,510	\$106,400	17.50%	2023-2024
15	23-112035	Core Rental Properties LLC co Growth Development	St. Louis	\$38,000	\$31,350	17.50%	2023-2024
16	23-112036	Eulalie Holdings LLC co Growth Development LLC	St. Louis	\$37,870	\$30,510	19.43%	2023-2024
17	23-112147	2501 Adie Investors LLC	St. Louis	\$1,042,980	\$672,000	35.57%	2023-2024
18	23-112190	Olive Office Park Inc Ajn Trust	St. Louis	\$864,000	\$524,800	39.26%	2023
19	23-112190	Olive Office Park Inc Ajn Trust	St. Louis	\$864,000	\$736,000	14.81%	2024
20	23-112342	Growth Holdings LLC	St. Louis	\$18,810	\$8,080	57.04%	2023-2024
21	23-112346	Lynn M Valeri Trust	St. Louis	\$54,340	\$33,440	38.46%	2023-2024
22	23-112378	Ronald Freilich	St. Louis	\$106,210	\$94,200	11.31%	2023-2024
23	23-112380	Barbara Ring	St. Louis	\$35,630	\$1,480	95.85%	2023-2024
24	23-112409	S2C Properties LLC	St. Louis	\$9,840	\$8,550	13.11%	2023-2024
25	23-112410	Tatia Piller	St. Louis	\$54,550	\$49,690	8.91%	2023-2024
26	23-112412	Graftenreed Family Revocable Trust	St. Louis	\$271,020	\$242,250	10.62%	2023-2024
27	23-112413	Thomas A Tucker Trust	St. Louis	\$360,810	\$304,000	15.75%	2023-2024
28	23-112414	Cundiff Trust Cundiff Revocable Trust	St. Louis	\$210,480	\$167,850	20.25%	2023-2024

29	23-112415	Li Huiqing	St. Louis	\$180,390	\$132,410	26.60%	2023-2024
30	23-112416	Christine T Tong	St. Louis	\$112,010	\$91,200	18.58%	2023-2024
31	23-112421	Mehmet B Yenmez	St. Louis	\$231,040	\$180,500	21.88%	2023-2024
32	23-112422	Alexander Boxer	St. Louis	\$220,270	\$184,300	16.33%	2023-2024
33	23-112423	Eyal Abraham	St. Louis	\$127,240	\$102,600	19.36%	2023-2024
34	23-112426	Blanca Parciak	St. Louis	\$214,760	\$185,250	13.74%	2023-2024
35	23-112448	Triple J Properties LLC	St. Louis	\$298,780	\$238,400	20.21%	2023-2024
36	23-112466	Tauc Properties LLC	St. Louis	\$881,920	\$768,000	12.92%	2023-2024
37	23-112635	Shoppes At Westgate LLC	St. Louis	\$1,581,020	\$1,483,100	6.19%	2023-2024
38	23-112887	Ei Me U LLC	St. Louis	\$239,360	\$136,000	43.18%	2023-2024
39	23-11448	SF 10140 Winkler LLC	St. Louis	\$11,700	\$10,130	13.42%	2023-2024
40	23-11454	SF 337 Dade LLC	St. Louis	\$15,010	\$13,550	9.73%	2023-2024
41	23-11456	Michael and Pamela Schmidt	St. Louis	\$116,580	\$106,420	8.72%	2023-2024
42	23-11459	Robert Francis Munsch Trustee	St. Louis	\$135,050	\$127,050	5.92%	2023-2024
43	23-11460	John F and Mary Lisa Allhoff Trustees	St. Louis	\$56,430	\$50,080	11.25%	2023-2024
44	23-11463	Jeanenne Dallas	St. Louis	\$68,400	\$65,250	4.61%	2023-2024
45	23-11464	Darryl S Wilson Living Trust	St. Louis	\$68,400	\$65,250	4.61%	2023-2024
46	23-11467	Jim Keeven	St. Louis	\$135,580	\$127,150	6.22%	2023-2024
47	23-11471	FRT1135 LLC	St. Louis	\$231,120	\$194,350	15.91%	2023-2024
48	23-11476	James Keeven	St. Louis	\$56,260	\$30,500	45.79%	2023-2024
49	23-11477	NB1035 LLC	St. Louis	\$92,570	\$87,700	5.26%	2023-2024
50	23-11478	Timothy James Lauber Revocable Trust	St. Louis	\$69,480	\$60,420	13.04%	2023-2024
51	23-11513	F and S Investments LLC	St. Louis	\$161,290	\$148,200	8.12%	2023-2024
52	23-11628	C C and S Investments Inc	St. Louis	\$321,390	\$267,520	16.76%	2023-2024

53	23-11712	Temple V Looper	St. Louis	\$24,700	\$23,260	5.83%	2023-2024
54	23-11750	James Matthew and Sara Freer	St. Louis	\$259,330	\$247,000	4.75%	2023-2024
55	23-11757	Yang Jun and Zhang Gaiyan	St. Louis	\$167,200	\$162,980	2.52%	2023-2024
56	23-11775	Barry and Melanie Goldstein	St. Louis	\$92,640	\$89,570	3.31%	2023-2024
57	23-11838	Outlier Properties LLC	St. Louis	\$119,780	\$114,000	4.83%	2023-2024
58	23-11850	Rosemarie Abboud Trustee	St. Louis	\$161,560	\$145,430	9.98%	2023-2024
59	23-11860	Richard M Sokolik Trustee	St. Louis	\$141,420	\$134,200	5.11%	2023-2024
60	23-11861	TM and Elizabeth M Hyers	St. Louis	\$284,470	\$260,680	8.36%	2023-2024
61	23-11863	Mei Living Trust co George C and Judy Mei	St. Louis	\$283,560	\$258,800	8.73%	2023-2024
62	23-11869	Barrie R Sher Trustee	St. Louis	\$308,220	\$279,300	9.38%	2023-2024
63	23-11873	Rooney Revocable Trust	St. Louis	\$400,670	\$321,540	19.75%	2023-2024
64	23-11909	Keith and Robyn Fanderclai	St. Louis	\$79,460	\$72,690	8.52%	2023-2024
65	23-11914	Tariq Bokhari	St. Louis	\$70,700	\$65,080	7.95%	2023-2024
66	23-11936	Donald Jr and Julie Foshage	St. Louis	\$32,530	\$28,220	13.25%	2023-2024
67	23-11937	Donald Jr and Julie Foshage	St. Louis	\$32,070	\$28,220	12.00%	2023-2024
68	23-11938	Donald Jr and Julie Foshage	St. Louis	\$32,530	\$28,220	13.25%	2023-2024
69	23-11949	Loretta Ann Hendrich	St. Louis	\$342,000	\$332,500	2.78%	2023-2024
70	23-11958	Brent and Andrea Cantor	St. Louis	\$110,730	\$101,330	8.49%	2023-2024
71	23-11974	Stephen M and Anna Keller	St. Louis	\$158,590	\$109,250	31.11%	2023-2024
72	23-11987	Ray and Lori Davis	St. Louis	\$242,480	\$224,600	7.37%	2023-2024
73	23-11988	Walsh Revocable Trust	St. Louis	\$186,140	\$171,340	7.95%	2023-2024
74	23-11997	Syed Ibad Haider	St. Louis	\$199,990	\$195,070	2.46%	2023-2024
75	23-11998	Raymond M and Susan H Spears HW Trustees	St. Louis	\$175,310	\$160,760	8.30%	2023-2024
76	23-12011	Robert B Hardcastle Qualified Personal Residence Trust	St. Louis	\$281,220	\$268,640	4.47%	2023-2024

77	23-12015	James H Myles Revocable Trust Et Al	St. Louis	\$147,650	\$137,690	6.75%	2023-2024
78	23-12018	Robert Gorecki and Maureen McGrath	St. Louis	\$130,640	\$114,270	12.53%	2023-2024
79	23-12021	Andrew and Cynthia Mueller	St. Louis	\$304,040	\$268,830	11.58%	2023-2024
80	23-12030	Karen M Castellano Living Trust	St. Louis	\$382,360	\$359,560	5.96%	2023-2024
81	23-12055	Bradley Lyla McElwee Trustee	St. Louis	\$133,130	\$123,920	6.92%	2023-2024
82	23-12069	Constance Mollellenhoff Revocable Trust	St. Louis	\$322,320	\$305,180	5.32%	2023-2024
83	23-12073	Jack E and Jacalyn S Tejcek Jnt Rev Trust	St. Louis	\$139,370	\$124,180	10.90%	2023-2024
84	23-12074	Enrique and Rosa Peralta	St. Louis	\$188,520	\$167,030	11.40%	2023-2024
85	23-12083	Tzer Hwa and Jean H Chen H W Trustees	St. Louis	\$190,000	\$170,770	10.12%	2023-2024
86	23-12092	Denise and Jeff Soebbing	St. Louis	\$104,040	\$94,410	9.26%	2023-2024
87	23-12106	William D Young Trustee	St. Louis	\$76,380	\$67,580	11.52%	2023-2024
88	23-12107	Michael and Amy Hughes	St. Louis	\$117,800	\$109,550	7.00%	2023-2024
89	23-12113	William G Anderson GST Exempt Marital Trust	St. Louis	\$194,750	\$184,780	5.12%	2023-2024
90	23-12121	Cynthia Homan Behr Trust	St. Louis	\$516,020	\$492,580	4.54%	2023-2024
91	23-12126	Tiger Mac Trust	St. Louis	\$561,700	\$531,960	5.29%	2023-2024
92	23-12137	Newell Carmeline 2012 Irrevocable Trust	St. Louis	\$304,000	\$280,250	7.81%	2023-2024
93	23-12142	Shabbir H and Naheed Safdar	St. Louis	\$166,250	\$151,810	8.69%	2023-2024
94	23-12163	Gary W Seeger Trustee Et Al	St. Louis	\$154,390	\$142,960	7.40%	2023-2024
95	23-12164	John R and Terry Hanley	St. Louis	\$222,150	\$197,220	11.22%	2023-2024
96	23-12171	Desousa Living Trust	St. Louis	\$136,990	\$126,010	8.02%	2023-2024
97	23-12175	Peter Jay Nikolaisen	St. Louis	\$233,530	\$219,720	5.91%	2023-2024
98	23-12177	Livia Teressa and Jeffery Konkel	St. Louis	\$96,900	\$91,790	5.27%	2023-2024
99	23-12181	Michael Temporiti	St. Louis	\$47,610	\$44,690	6.13%	2023-2024
100	23-12183	Michael J and Sarah C Pincus Revocable Living Trust	St. Louis	\$132,370	\$119,700	9.57%	2023-2024

101	23-12190	Kenn Ann Smith	St. Louis	\$51,300	\$47,560	7.29%	2023-2024
102	23-12204	Safi Malaz Souheir HW	St. Louis	\$443,250	\$401,600	9.40%	2023-2024
103	23-12216	Geismann Joint Revocable Trust	St. Louis	\$133,000	\$122,250	8.08%	2023-2024
104	23-12219	Lee A Champion	St. Louis	\$75,090	\$71,380	4.94%	2023-2024
105	23-12221	Matthew and Dana Decuffa	St. Louis	\$90,020	\$85,500	5.02%	2023-2024
106	23-12222	Cheng Jie Xiong	St. Louis	\$75,960	\$66,690	12.20%	2023-2024
107	23-12224	Douglas and Jodi Smedley	St. Louis	\$78,380	\$74,670	4.73%	2023-2024
108	23-12255	Grim David Wilke Wilke Grimm Revocable Trust	St. Louis	\$64,920	\$61,140	5.82%	2023-2024
109	23-12267	James J and Susan Saller	St. Louis	\$119,550	\$103,780	13.19%	2023-2024
110	23-12274	Scott M and Shelly Y Jackson HW	St. Louis	\$128,570	\$117,800	8.38%	2023-2024
111	23-12284	OP Holdings LLC	St. Louis	\$30,860	\$27,660	10.37%	2023-2024
112	23-12288	John D and Jayne C Marasa	St. Louis	\$107,390	\$100,970	5.98%	2023-2024
113	23-12298	Cletus W and Ann Ruth Henry	St. Louis	\$152,950	\$148,180	3.12%	2023-2024
114	23-12299	Mathew Marden	St. Louis	\$62,700	\$61,830	1.39%	2023-2024
115	23-12300	James A Sachar	St. Louis	\$101,540	\$96,120	5.34%	2023-2024
116	23-12307	Daniel T and Carol Collom	St. Louis	\$66,820	\$60,670	9.20%	2023-2024
117	23-12315	Paul and Carol Louys	St. Louis	\$78,070	\$75,050	3.87%	2023-2024
118	23-12332	Deborah Busch-Cejka and Roberta A Cejka	St. Louis	\$87,780	\$80,560	8.23%	2023-2024
119	23-12359	Edward J and Kathleen Hill	St. Louis	\$156,310	\$149,360	4.45%	2023-2024
120	23-12360	Orville J Middendorf Trustee	St. Louis	\$170,810	\$154,640	9.47%	2023-2024
121	23-12363	Larry R Dietzel	St. Louis	\$69,770	\$67,070	3.87%	2023-2024
122	23-12373	Nathan J Buchheit	St. Louis	\$54,910	\$50,410	8.20%	2023-2024
123	23-12400	Rita M Wagner Trustee	St. Louis	\$155,290	\$146,910	5.40%	2023-2024

124	23-12409	Joseph L and Marlene Treadway	St. Louis	\$60,310	\$56,890	5.67%	2023-2024
125	23-12437	Lin Chen	St. Louis	\$57,290	\$52,250	8.80%	2023-2024
126	23-12445	Teri B Robbins Revocable Living Trust	St. Louis	\$66,790	\$61,370	8.11%	2023-2024
127	23-12446	Benjamin R and Susie Wanner	St. Louis	\$108,850	\$101,650	6.61%	2023-2024
128	23-12453	Michael J Zwiener	St. Louis	\$110,920	\$105,370	5.00%	2023-2024
129	23-12465	Anthony J and Nancy Berra	St. Louis	\$72,850	\$70,720	2.92%	2023-2024
130	23-12472	Thomas M and Susan Teschner	St. Louis	\$112,690	\$95,190	15.53%	2023-2024
131	23-12476	Mark I Jacobs	St. Louis	\$126,980	\$119,000	6.28%	2023-2024
132	23-12480	Thomas and Kathleen Madden	St. Louis	\$129,390	\$116,640	9.85%	2023-2024
133	23-12485	Elizabeth A McCowan Perkins	St. Louis	\$74,020	\$64,030	13.50%	2023-2024
134	23-12488	Edward C and Carol A Fann	St. Louis	\$65,420	\$62,590	4.33%	2023-2024
135	23-12489	Wilbern H Grove Et Al	St. Louis	\$68,170	\$65,460	3.98%	2023-2024
136	23-12497	Two Sheraton Revocable Trust	St. Louis	\$166,730	\$136,800	17.95%	2023-2024
137	23-12510	David L and Mary F Prince HW Trustees	St. Louis	\$61,290	\$53,390	12.89%	2023-2024
138	23-12521	Parkdale Builders LLC	St. Louis	\$16,400	\$14,250	13.11%	2023-2024
139	23-12535	North County Properties LLC	St. Louis	\$31,860	\$25,650	19.49%	2023-2024
140	23-12541	Gerald and Rosiland Rothman Joint Living Trust	St. Louis	\$131,100	\$117,800	10.14%	2023-2024
141	23-12551	Neil F Rebbe	St. Louis	\$144,760	\$124,750	13.82%	2023-2024
142	23-12555	Anne M Schmitt	St. Louis	\$123,880	\$95,000	23.31%	2023-2024
143	23-12558	Ellen D Bern and Barry Mizes	St. Louis	\$155,800	\$125,400	19.51%	2023-2024
144	23-12568	Brian T and Kathleen Goggins	St. Louis	\$258,040	\$237,310	8.03%	2023-2024
145	23-12569	William I and Kathryn B Schneider Family Trust	St. Louis	\$166,060	\$144,080	13.24%	2023-2024
146	23-12570	Andrew C and Mary Johnes Revocable Living Trust	St. Louis	\$361,000	\$308,290	14.60%	2023-2024

147	23-12571	Donald A and Kathleen F Young Trustees	St. Louis	\$112,040	\$88,180	21.30%	2023-2024
148	23-12575	John Travis and Kristen M Liebig Trustees	St. Louis	\$196,860	\$169,780	13.76%	2023-2024
149	23-12589	Nick B and Jamie Botonis	St. Louis	\$1,102,570	\$855,080	22.45%	2023-2024
150	23-12590	NJB Investments LLC	St. Louis	\$454,080	\$362,290	20.21%	2023-2024
151	23-12591	Elizabeth S Forshaw	St. Louis	\$153,910	\$148,020	3.83%	2023-2024
152	23-12632	8939 Eden LLC	St. Louis	\$31,450	\$30,400	3.34%	2023-2024
153	23-14750	Kent J Buchheit	St. Louis	\$24,320	\$11,840	51.32%	2023-2024
154	23-15069	The Diane M Laidlaw Revocable Trust	St. Louis	\$92,440	\$86,830	6.07%	2023-2024
155	23-15100	Daniel E and Trisha R Weber Joint Revocable Living Trust	St. Louis	\$89,110	\$77,060	13.52%	2023-2024
156	23-15116	141 West Arlee LLC	St. Louis	\$29,530	\$26,870	9.01%	2023-2024
157	23-15120	210 West Holden Avenue LLC	St. Louis	\$18,620	\$16,300	12.46%	2023-2024
158	23-15121	212 West Holden LLC	St. Louis	\$17,780	\$11,500	35.32%	2023-2024
159	23-15127	954 Dammert Avenue LLC	St. Louis	\$17,100	\$15,880	7.13%	2023-2024
160	23-15130	813 Military Road LLC	St. Louis	\$25,440	\$22,310	12.30%	2023-2024
161	23-18319	Neal and Qual Jayne Schroeder	St. Louis	\$628,940	\$565,250	10.13%	2023-2024
162	23-18325	Dolores Grollman Indenture Trust	St. Louis	\$358,230	\$275,750	23.02%	2023-2024
163	23-18398	Mark S Wetterau and Virginia Dean	St. Louis	\$469,360	\$446,500	4.87%	2023-2024
164	23-18399	Peter J and Julie Leblanc	St. Louis	\$399,000	\$332,500	16.67%	2023-2024
165	23-18431	Robert A and Ann Zink	St. Louis	\$75,810	\$65,550	13.53%	2023-2024
166	23-18472	Robert T and Jennifer Hensley	St. Louis	\$124,200	\$120,630	2.87%	2023-2024
167	23-18556	Sam Quaisi Quaisi Labbeb	St. Louis	\$76,480	\$71,650	6.32%	2023-2024
168	23-18559	Riley Bruce Perron and Nangle Megan	St. Louis	\$294,500	\$265,790	9.75%	2023-2024
169	23-18563	Edward A and Alice Boeschenstein	St. Louis	\$153,250	\$141,870	7.43%	2023-2024

170	23-18593	Sean J and Carol Walsh	St. Louis	\$247,000	\$175,750	28.85%	2023-2024
171	23-18594	The Arnold W Donald Indenture Trust	St. Louis	\$594,510	\$513,000	13.71%	2023-2024
172	23-18626	Laffey Noreen Jenney Revocable Trust	St. Louis	\$418,000	\$372,610	10.86%	2023-2024
173	23-18642	Robert F and Nancy Pechloff	St. Louis	\$532,000	\$463,300	12.91%	2023-2024
174	23-18652	Patrick and Mariclaire Lane	St. Louis	\$165,300	\$155,000	6.23%	2023-2024
175	23-18732	James G and Elizabeth Klarsch	St. Louis	\$201,060	\$175,750	12.59%	2023-2024
176	23-18747	Edward W and Nancy Staley	St. Louis	\$248,750	\$220,740	11.26%	2023-2024
177	23-18748	William L and Jeanne Downey	St. Louis	\$239,440	\$209,000	12.71%	2023-2024
178	23-18762	Karen M Luning	St. Louis	\$94,410	\$81,170	14.02%	2023-2024
179	23-18771	Francine M Davis	St. Louis	\$62,450	\$58,250	6.73%	2023-2024
180	23-18868	Jan F and Donald G Sessions H H Trustees	St. Louis	\$144,080	\$137,730	4.41%	2023-2024
181	23-18909	Amanda Lynn Russelavage	St. Louis	\$48,130	\$45,030	6.44%	2023-2024
182	23-18921	Marietta R Caiarelli	St. Louis	\$74,880	\$50,520	32.53%	2023-2024
183	23-18923	Patrick J and Crista Barrett	St. Louis	\$711,090	\$536,640	24.53%	2023-2024
184	23-18960	Joseph G Lunt Living Trust	St. Louis	\$155,950	\$141,090	9.53%	2023-2024
185	23-19011	Cedrick Pimentel Trustee	St. Louis	\$117,600	\$83,200	29.25%	2023-2024
186	23-19028	Busey Bank	St. Louis	\$70,210	\$29,440	58.07%	2023-2024
187	23-19064	Rbre Corporation	St. Louis	\$115,200	\$63,360	45.00%	2023-2024
188	23-19068	Gunnison Properties LLC	St. Louis	\$16,000	\$8,000	50.00%	2023-2024
189	23-19122	Four Rivers Real Estate I LLC	St. Louis	\$48,000	\$47,360	1.33%	2023-2024
190	23-19123	Four Rivers Real Estate I LLC	St. Louis	\$152,000	\$80,640	46.95%	2023-2024
191	23-19124	COF LLC	St. Louis	\$146,000	\$106,600	26.99%	2023-2024
192	23-19390	Seamless Investments LLC	St. Louis	\$167,490	\$440	99.74%	2023-2024
193	23-19406	10324 Ladue Road Building LLC	St. Louis	\$251,200	\$225,600	10.19%	2023-2024

194	23-19668	VAD Realty LLC	St. Louis	\$19,580	\$11,520	41.16%	2023-2024
195	23-10013	Martin Hilgeman	St. Louis	\$20,960	\$13,410	36.02%	2023-2024
196	23-10045	Michael Hildebrand	St. Louis	\$90,650	\$46,730	48.45%	2023-2024
197	23-10072	Alan S Weinstock	St. Louis	\$69,330	\$61,750	10.93%	2023-2024
198	23-10082	Michael Fredrick Vosevich	St. Louis	\$62,090	\$41,800	32.68%	2023-2024
199	23-10527	James Joseph Werner	St. Louis	\$124,720	\$117,610	5.70%	2023-2024
200	23-110090	Lana Weinbach	St. Louis	\$49,400	\$28,790	41.72%	2023-2024
201	23-110296	Julius Z Frager	St. Louis	\$85,160	\$80,410	5.58%	2023-2024
202	23-11374	Craig Guenther Andrews	St. Louis	\$154,760	\$145,730	5.83%	2023-2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	21-32802	Wingg LLC	St. Charles
2	23-111001	Rock Hill Quarries Co A Mo Corp	St. Louis
3	23-111002	Rock Hill Quarries Co	St. Louis
4	23-111003	Rock Hill Quarries Company	St. Louis
5	23-111039	JH Berra Construction Co Inc Et Al	St. Louis
6	23-111040	5219 Baumgartner LLC	St. Louis
7	23-111043	Caplaco Eighteen Inc Et Al	St. Louis
8	23-111044	Caparco One Inc A Mo Corp Etal Capitol Land Co	St. Louis
9	23-111045	Caparco One Inc A Mo Corp Etal Capitol Land Co	St. Louis
10	23-111046	Caparco One Inc Etal Capitol Land Co	St. Louis
11	23-111047	Dierbergs Fenton Crossing LLC and Caplaco Forty-Two Inc	St. Louis
12	23-111050	Dierbergs Fenton Crossing LLC and Caplaco Forty-Two Inc	St. Louis
13	23-111064	Davidson Realty V LLC	St. Louis
14	23-111065	Davidson Realty V LLC	St. Louis
15	23-111077	DP Brentwood LLC	St. Louis
16	23-111078	DP Brentwood LLC	St. Louis
17	23-111079	Dierbergs Brentwood LLC	St. Louis
18	23-111080	Dierbergs Brentwood LLC	St. Louis
19	23-111082	Dierbergs Commisary LLC PO Box 1070	St. Louis
20	23-111083	Hollenberg Drive LLC	St. Louis
21	23-111090	Dierbergs Fifty LLC	St. Louis
22	23-111091	Dierbergs Fifty LLC	St. Louis
23	23-111092	Dierbergs Des Peres Transportation Dev Dist	St. Louis
24	23-111093	Meridian Partners LLC	St. Louis
25	23-111097	Diamond Financial Assets LLC	St. Louis
26	23-111130	Rock Hill Quarries Company	St. Louis
27	23-111133	Rock Hill Quarries Co	St. Louis
28	23-111134	Rock Hill Quarries Corp	St. Louis
29	23-111135	Rock Hill Quarries Co	St. Louis
30	23-111176	Natsis Stravoula	St. Louis
31	23-112137	Huston Penny LLC	St. Louis
32	23-112138	Trend Manufacturing Company	St. Louis
33	23-112142	Buckeye International Inc	St. Louis
34	23-112145	Waycliffe Development Corp Etal	St. Louis
35	23-112146	Waycliffe Development Corp Etal	St. Louis
36	23-112148	Heitz Robert J Living Trust	St. Louis
37	23-112151	Reinhardt Joseph J Living Trust	St. Louis
38	23-112154	Missouri American Water	St. Louis
39	23-112155	Frost Electric Supply Company	St. Louis
41	23-112160	Choi and Lee Investments LLC	St. Louis

42	23-112162	Rudder Group LLC	St. Louis
43	23-112163	Professional Investment Partnership LLC	St. Louis
44	23-112176	Four Point Development LLC	St. Louis
45	23-112177	Midamerica Hotels Corporation	St. Louis
47	23-112181	Mayer Block Properties LLC	St. Louis
48	23-112186	Elda Mo Ww R LLC	St. Louis
49	23-112187	ECMS Properties LLC	St. Louis
50	23-112188	ECMS Properties LLC	St. Louis
51	23-112194	MHLHSR Family Properties LLC	St. Louis
52	23-112202	Sansone 1 North Central LLC	St. Louis
53	23-112206	8230 Forsyth Company Crest Management	St. Louis
54	23-112208	IWISOT LLC	St. Louis
55	23-112243	Headland Property LLC	St. Louis
56	23-112247	Lindbergh Plaza Owner LLC	St. Louis
57	23-112248	Neighbors Credit Union	St. Louis
58	23-112249	Neighbors Credit Union	St. Louis
59	23-112255	BBK Westport Industrial LLC	St. Louis
60	23-112262	Yez Trade Center LLC	St. Louis
61	23-112263	Avanti Properties LLC	St. Louis
62	23-112272	PPM Keller Plaza LLC	St. Louis
63	23-112273	PPM Warson Road LLC	St. Louis
64	23-112274	As Ventures Romiss LLC	St. Louis
65	23-112277	GOL Properties LLC	St. Louis
66	23-112278	GOL Properties LLC	St. Louis
67	23-112282	St Louis Industrial Portfolio LLC	St. Louis
68	23-112283	St Louis Industrial Portfolio LLC	St. Louis
69	23-112284	St Louis Industrial Portfolio LLC	St. Louis
70	23-112291	620 Spirit Valley LLC	St. Louis
71	23-112295	Welltower Inc	St. Louis
72	23-112297	CV WHQ LLC	St. Louis
73	23-112298	Our Centers Kirkwood LLC	St. Louis
74	23-112302	RDJ LLC	St. Louis
75	23-112304	Doss Commercial Assets LLC	St. Louis
76	23-112305	J and C Industrial Partners LLC Et Al	St. Louis
77	23-112306	Little Lucys Real Estate LLC	St. Louis
78	23-11550	Mills West Pointe 1 LLC	St. Louis
79	23-11552	Mills West Pointe 1 LLC	St. Louis
80	23-11553	Mills West Pointe 1 LLC	St. Louis
81	23-32539	Caplaco Thirty Inc Dierbergs Salt Lick LLC	St. Charles