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 **Date:** 02/19/2025 **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: Staff/Others Present:** Gary Romine (GAR), Chairman G. Allsberry (GKA), Chief Counsel D. Hutton (DH), Legislative/Policy Analyst Debbi McGinnis (DM), Commissioner S. Jacobs (SJ), Administrative Secretary L. Jones (LJ), Appraisal and Assessment Manager, (via Webex) Local Assistance H. Stiles (HS), Appraisal and Assessment Greg Razer (GWR), Commissioner Manager, Original Assessment S. Wankum (SW), Miscellaneous Professional Ray McCarty, AIM, (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 2:10 p.m. GWR made a motion to reopen the meeting at 4:09 p.m. DM seconded the motion. The meeting reopened at 4:09 p.m. GWR made a motion to adjourn the meeting at 4:13 p.m. The motion was seconded by DM. The meeting adjourned at 4:13 p.m.

Stacey Jacobs, Administrative Secretary

Gary Romine, Chairman

STATE TAX COMMISSION OF MISSOURI

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.

DATE: WEDNESDAY, FEBRUARY 19, 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 <u>28690937417@stateofmo.webex.com</u> You can also dial <u>173.243.2.68</u> and enter your meeting number.

Tap to join from a mobile device (attendees only)

+1-650-479-3207,,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 18, 2025, at 6:57 a.m. on the front door of the building by Stacey Jacobs and at 1:08 p.m. on the STC website by Debbie Hagenhoff.

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Wednesday, February 19, 2025 1:30 p.m.

I. Original Assessment Appeals

- A. 24-001, Southwest Airlines Company
- B. 24-002, United Airlines, Inc.

II. Original Assessment Certification

A. Attachment #4 – 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 02-19-2025

III. Memorandums of Understanding

- A. Atchison County Residential
- B. Hickory County Residential
- C. Knox County Residential
- D. Macon County Residential
- E. Marion County Residential
- F. New Madrid County Budget
- G. New Madrid County Residential
- H. Phelps County Budget
- I. Ste. Genevieve County Residential
- J. Vernon County Residential
- K. Warren County Residential

IV. Application for Review

A. 14-32002 through 14-32038 and 15-32018 through 15-32097, Laclede Gas Company v. Clay County

V. Stipulations

A. Exhibit A., 1-44

VI. Dismissals

A. Exhibit B., 1-6

VII. Administration

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

(Meetings of the State Tax Commission of Missouri dated February 4, 2025, and Closed Meetings dated February 4, 2025)

C. Section Update

VIII. Legal

- A. Section Update
- B. Revised IAAO 101 Request for Sam Knapper

IX. Local Assistance

- A. Section Update
- B. Realty Rates Subscription Request
- C. Assessment Order Flow Chart Discussion

X. Original Assessment

A. Section Update

XI. Property Tax/Legislative Items

A. Draft Hancock Op Ed Discussion

XII. Commission Comments

A. Ray McCarty, AIM, Gas Pipeline Depreciation Discussion

XIII. Closed Session

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

XIV. Open Session

XV. 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.

Page 1 **of** 10 **Meeting Date:** 02/19/25

Topic: Original Assessment Appeal 24-001, Southwest Airlines Company Stipulation

<u>Motion(s)/Comments</u>: GKA presented the signed stipulations for appeal 24-001, Southwest Airlines Company. DM made a motion to approve the signed stipulation for appeal 24-001, Southwest Airlines Company. GWR seconded the motion.

	ction Taken: Romine, Chairman Yea Nay Abstain		McGinnis, Co Yea Nay Abstain	mmissioner	Greg F ⊠ □	Razer, Commissioner Yea Nay Abstain
☐ Specifi	Continue Discussion Date: c directions for the in	Time:		: Place:		
Topic:	Original Assessment	Appeal	24-002, Unite	d Airlines, Inc.	Stipula	tion
DM ma		-	_	•		24-002, United Airlines, Inc. nited Airlines, Inc. GWR
	ction Taken: Romine, Chairman Yea Nay Abstain	\boxtimes	McGinnis, Co Yea Nay Abstain	mmissioner	Greg F ⊠ □	Razer, Commissioner Yea Nay Abstain
☐ Specifi	Continue Discussion Date: c directions for the in	Time:	C	: Place:		
	Original Assessment t Owned by Airlines d			ment #4, 2024	Amend	ed Certification of Commercial
Airline		chment	#4 dated Febru	ary 19, 2025. 1	DM ma	Commercial Aircraft Owned by de a motion to approve the 2024 seconded the motion.
	ction Taken: Romine, Chairman Yea Nay Abstain		McGinnis, Co Yea Nay Abstain	mmissioner	Greg F ⊠ □ □	Razer, Commissioner Yea Nay Abstain
☐ Specifi	Continue Discussion Date: c directions for the in	Time:		: Place:		

Page 2 **of** 10 **Meeting Date:** 02/19/25

made a

Topic: Memorandum of Understanding – Atchison County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Atchison County based on their 2023-2024 residential sales study of 72.35%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. GWR made a motion to approve the MOU for Atchison County based on their 2023-2024 residential sales study. DM seconded the motion.

Vote/A	Action Taken:					
Gary l	Romine, Chairman	Debbi McGinnis, Co	ommissioner	Greg Raz	zer, Commissioner	
	Yea	∑ Yea		\boxtimes Ye	ea	
	Nay	□ Nay			$\mathbf{a}\mathbf{y}$	
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	Date:	Time:	Place:			
Specifi	ic directions for the i	nterim period:				
•		•				
Topic:	Memorandum of Ur	nderstanding – Hickory	y County, Resid	lential		
				_	IOU) for Hickory County bas	sed
					eps to be completed by the	
					fair market value. GWR mad	de a
		for Hickory County ba	ased on their 20)23-2024 re	esidential sales study. DM	
second	led the motion.					
	Action Taken:					
	Romine, Chairman	Debbi McGinnis, Co	ommissioner		zer, Commissioner	
	Yea	Yea Yea			ea	
	Nay	∐ Nay		_	ay	
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Specifi	ic un echons for the h	menin penioa.				

Page 3 **of** 10 **Meeting Date:** 02/19/25

<u>Topic:</u> Memorandum of Understanding – Knox County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Knox County based on their 2023-2024 residential sales study of 77.36%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. GWR made a motion to approve the MOU for Knox County based on their 2023-2024 residential sales study. DM seconded the motion.

Vote/Action Taken: Gary Romine, Chairman ☐ Yea ☐ Nay ☐ Abstain	Debbi McGinnis, C ⊠ Yea □ Nay □ Abstain	Commissioner	Greg Razer, Commi	issioner
Continue Discussion Date: Specific directions for the	n/Vote until meeting Time: interim period:	at: Place:		
Topic: Memorandum of U Motion(s)/Comments: LJ on their 2023-2024 residenti Assessor for the 2025 Asses motion to approve the MOU seconded the motion.	presented the Memora ial sales study of 76.87 sment Roll to make pr	ndum of Unders 7%. The MOU progress towards	standing (MOU) for Moreovided steps to be co carriving at fair market	mpleted by the value. GWR made a
Vote/Action Taken: Gary Romine, Chairman ☐ Yea ☐ Nay ☐ Abstain ☐ Continue Discussion Date:	Debbi McGinnis, C Yea Nay Abstain n/Vote until meeting Time:	at:	Greg Razer, Commi	issioner
Specific directions for the		Place:		

Page 4 **of** 10 **Meeting Date:** 02/19/25

Topic: Memorandum of Understanding – Marion County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Marion County based on their 2023-2024 residential sales study of 83.53%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. GWR made a motion to approve the MOU for Marion County based on their 2023-2024 residential sales study. DM seconded the motion.

	Action Taken: Romine, Chairman Yea Nay Abstain	Debbi	McGinnis, Co Yea Nay Abstain	ommissioner	Greg I	Razer, Commissioner Yea Nay Abstain		
	Continue Discussion Date:	/Vote u Time:	ntil meeting a	it: Place:				
Specif	ic directions for the in	nterim _]	period:					
Motion County genera will be been d	Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for New Madrid County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue fund to the assessment fund for 2025 in the amount of \$110,000. The three-year average will be computed for the 2025 budget year and every year succeeding as if the entire \$110,000 had actually been deposited in the assessment fund for 2025. GWR made a motion to approve the New Madrid County Budget MOU. DM seconded the motion.							
	Action Taken: Romine, Chairman Yea Nay Abstain	Debbi	McGinnis, Co Yea Nay Abstain	ommissioner	Greg l □ □	Razer, Commissioner Yea Nay Abstain		
	Continue Discussion		ntil meeting a					
~	Date:	Time:		Place:				
Specif	ic directions for the ii	nterim j	period:					

Page 5 **of** 10 **Meeting Date:** 02/19/25

Topic: Memorandum of Understanding – New Madrid County, Residential

<u>Motion(s)/Comments</u>: LJ presented the Memorandum of Understanding (MOU) for New Madrid County based on their 2023-2024 residential sales study of 81.98%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. GWR made a motion to approve the MOU for New Madrid County based on their 2023-2024 residential sales study. DM seconded the motion.

	Action Taken: Romine, Chairman Yea Nay Abstain	Debbi	McGinnis, Co Yea Nay Abstain	ommissioner	Greg l	Razer, Commissioner Yea Nay Abstain
☐ Specif	Continue Discussion Date: ic directions for the in	Time:		t: Place:		
	Memorandum of Un			, ,		
The Corevenu compudeposi	ounty Assessor agrees the fund to the assessmented for the 2025 budge	to releasent fund et year a fund for	se the County C for 2025 in the nd every year s	Commission from amount of \$75 succeeding as if	om mak 5,000. T f the ent	inding (MOU) for Phelps County. ing a deposit from the general The three-year average will be tire \$75,000 had actually been ve the Phelps County Budget
	Action Taken:	Dobbi	McCinnia Ca	mmissionar	Cwog l	Dazan Cammissianan
	Romine, Chairman Yea		McGinnis, Co Yea	mmissioner		Razer, Commissioner Yea
	Nay		Nav		H	Nav
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	Continue Discussion	/Vote 11	ıntil meeting я	t:		
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Specif	ic directions for the in		period:			

Page 6 **of** 10 **Meeting Date:** 02/19/25

Topic: Memorandum of Understanding – Ste. Genevieve County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Ste. Genevieve County based on their 2023-2024 residential sales study of 77.19%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. GWR made a motion to approve the MOU for Ste. Genevieve County based on their 2023-2024 residential sales study. DM seconded the motion.

	Action Taken: Romine, Chairman Yea Nay Abstain	Debbi ⊠ □	McGinnis, Co Yea Nay Abstain	ommissioner	Greg	Razer, Commissioner Yea Nay Abstain
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Motio on the Assess motion	ir 2023-2024 residentia sor for the 2025 Assess	resente al sales ment R	d the Memorar study of 60.67 oll to make pro	ndum of Unders %. The MOU pogress towards	standing provided arriving	g (MOU) for Vernon County based d steps to be completed by the at fair market value. GWR made a residential sales study. DM
	Action Taken: Romine, Chairman Yea Nay Abstain		McGinnis, Co Yea Nay Abstain		Greg	Razer, Commissioner Yea Nay Abstain
	Continue Discussion Date:	/Vote u Time:	_	at: Place:		
Specif	ic directions for the in			I lucci		

Page 7 **of** 10 **Meeting Date:** 02/19/25

Topic: Memorandum of Understanding – Warren County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Warren County based on their 2023-2024 residential sales study of 50.18%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. GWR made a motion to approve the MOU for Warren County based on their 2023-2024 residential sales study. DM seconded the motion.

Gary R	ction Taken: Comine, Chairman Yea Nay Abstain	\boxtimes	McGinnis, Con Yea Nay Abstain	nmissioner	Greg F ⊠ □	Razer, Commissioner Yea Nay Abstain
	Continue Discussion Date: c directions for the in	Time:	I	Place:		
Topic:	Stipulations					
Exhibit	-	-	-		•	or approval, which were listed on a listed on Exhibit A. DM
Gary R	ction Taken: Comine, Chairman Yea Nay Abstain		McGinnis, Com Yea Nay Abstain	nmissioner	Greg F □ □	Razer, Commissioner Yea Nay Abstain
]	Continue Discussion Date: c directions for the in	Time:	I	Place:		
Topic:	Dismissals					
	B. of the agenda. GV	-			•	r approval, which were listed on listed on Exhibit B. DM seconded
Gary R	ction Taken: Iomine, Chairman Yea Nay Abstain		McGinnis, Con Yea Nay Abstain	nmissioner	Greg F	Razer, Commissioner Yea Nay Abstain
_	Continue Discussion		O	Dlago.		
	Date: c directions for the i	Time: nterim r		Place:		

Page 8 **of** 10 **Meeting Date:** 02/19/25

Topic: Approval of Minutes

Vote/Action Taken:

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated February 4, 2025, and Closed Meeting Minutes dated February 4, 2025. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated February 4, 2025, and Closed Meeting Minutes dated February 4, 2025. DM seconded the motion.

Yea	Gary	Romine, Chairman	Debbi McC	Ginnis, Commissioner	Greg R	azer, Commissioner
Nay		Yea	Yea			Yea
Abstain		Nay	Nay Nay	,		Nay
Date: Time: Place: Specific directions for the interim period: Topic: Revised IAAO 101 Request for Sam Knapper Motion(s)/Comments: GKA presented a revised 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 \$630.00, because the training that was approved at the February 4, 2025, Commission Meeting is full. This course is \$130.00 more than the previously approved course and also offered virtually. GWR made a motion to approve the revised training for Hearing Officer Sam Knapper to attend IAAO Courses 101 at a cost of \$630.00. DM seconded the motion. Vote/Action Taken: Gary Romine, Chairman Debbi McGinnis, Commissioner Greg Razer, Commissioner Yea Yea Yea Yea Nay Nay Nay Abstain Abstain Abstain Abstain Continue Discussion/Vote until meeting at: Date: Time: Place:		•	•		=	•
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Property Appraisal at a cost of \$630.00, because the training that was approved at the February 4, 2025, Commission Meeting is full. This course is \$130.00 more than the previously approved course and also offered virtually. GWR made a motion to approve the revised training for Hearing Officer Sam Knapper to attend IAAO Courses 101 at a cost of \$630.00. DM seconded the motion. Vote/Action Taken: Gary Romine, Chairman Debbi McGinnis, Commissioner Greg Razer, Commissioner Yea Yea Yea Yea Yea Nay Nay Nay Nay Nay Nay Abstain Abstain Abstain Abstain Abstain Abstain Place:	Motio	on(s)/Comments: GK	A presented a	a revised request for Hea	ring Offic	cer Sam Knapper to attend
Commission Meeting is full. This course is \$130.00 more than the previously approved course and also offered virtually. GWR made a motion to approve the revised training for Hearing Officer Sam Knapper to attend IAAO Courses 101 at a cost of \$630.00. DM seconded the motion. Vote/Action Taken: Gary Romine, Chairman Debbi McGinnis, Commissioner Greg Razer, Commissioner Yea Yea Yea Yea Nay Nay Nay Nay Nay Nay Abstain Abstain Abstain Abstain Abstain Abstain Abstain Place:	Intern	ational Association of	Assessing Of	ficers (IAAO) trainings	Course 10	01 – Fundamentals of Real
offered virtually. GWR made a motion to approve the revised training for Hearing Officer Sam Knapper to attend IAAO Courses 101 at a cost of \$630.00. DM seconded the motion. Vote/Action Taken: Gary Romine, Chairman Debbi McGinnis, Commissioner Greg Razer, Commissioner Yea Yea Yea Yea Nay Nay Nay Nay Nay Abstain Abstain Abstain Abstain Abstain Place: Place:	Proper	rty Appraisal at a cost	of \$630.00, b	ecause the training that	was appro	oved at the February 4, 2025,
attend IAAO Courses 101 at a cost of \$630.00. DM seconded the motion. Vote/Action Taken: Gary Romine, Chairman Debbi McGinnis, Commissioner Greg Razer, Commissioner Yea Yea Yea Yea Nay Nay Nay Nay Abstain Abstain Abstain Abstain Abstain Abstain Continue Discussion/Vote until meeting at: Date: Time: Place:	Comn	nission Meeting is full.	This course	is \$130.00 more than th	e previous	sly approved course and also
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:	offere	d virtually. GWR mad	le a motion to	approve the revised train	ining for l	Hearing Officer Sam Knapper to
Gary Romine, Chairman Debbi McGinnis, Commissioner Greg Razer, Commissioner Yea Yea Yea Yea Nay Nay Nay Abstain Abstain Abstain Continue Discussion/Vote until meeting at: Date: Time: Place:	attend	IAAO Courses 101 at	a cost of \$63	30.00. DM seconded the	motion.	
Gary Romine, Chairman Debbi McGinnis, Commissioner Greg Razer, Commissioner Yea Yea Yea Yea Nay Nay Nay Abstain Abstain Abstain Continue Discussion/Vote until meeting at: Date: Time: Place:						
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Date: Time: Place:		Continua Discussion	n/Vote until 1	maating at:		
	Ш					
	Specif					

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Topic: Realty Rates Subscription Request

<u>Motion(s)/Comments</u>: LJ presented a request to purchase the 2025 1st quarter of Realty Rates, Investor & Market Surveys for the 2025 Commercial Studies at a cost of \$129.00. GWR made a motion to approve the purchase of the 2025 1st quarter Realty Rates, Investor & Market Surveys at a cost of \$129.00. DM seconded the motion.

	Action Taken: Romine, Chairman Yea Nay Abstain	Debbi ⊠ □	McGinnis, Commissi Yea Nay Abstain	oner Greg	g Razer, Yea Nay Absta	Commissioner
☐ Speci	Continue Discussior Date: fic directions for the i	Time:	Place:			
	Application for Rev Company v. Clay Count		4-32002 through 14-32	038 and 15-3	32018 th	rough 15-32097, Laclede
throug motio	gh 14-32038 and 15-32 n to approve the draft A	018 thro Applicat	ough 15-32097, Lacledo	e Gas Compa or appeals 14	ny v. Cl 1-32002	der for appeals 14-32002 ay County. GWR made a through 14-32038 and 15-the motion.
Vote/	Action Taken:					
	Romine, Chairman	Debbi	McGinnis, Commissi	oner Greg		Commissioner
	Yea	\bowtie	Yea		Yea	
H	Nay		Nay		Nay	•
	Abstain		Abstain		Absta	lin
П	Continue Discussion	ı/Vote ı	ıntil meeting at:			
	Date:	Time:	_			
Speci	fic directions for the i					

Page 1 **of** 2 **Meeting Date:** 02/19/25

Topic: STC Calendar Update*

<u>Motion(s)/Comments</u>: SJ reviewed the STC Calendar for the upcoming weeks. This item was left off of the tentative agenda in error.

Informational Meeting, No Vote Taken:

Topic: Administration Section Update

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

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

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

<u>Motion(s)/Comments</u>: LJ presented the Local Assistance Section Update and discussed the progress for the 2023-2024 cycle.

Informational Meeting, No Vote Taken:

Topic: Assessment Order Flow Chart Discussion

<u>Motion(s)/Comments</u>: LJ informed the Commission that county assessors without signed MOUs or that have not contacted the STC regarding their MOU, will be sent an email on March 3, 2025. The emails will also copy the county clerk, county commissions, and county Board of Equalization (BOE) members and provide the next steps in the process if the county assessor does not discuss and/or sign the MOU.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

<u>Motion(s)/Comments</u>: HS presented the Original Assessment Update and discussed the progress for the 2025 cycle.

Informational Meeting, No Vote Taken:

Page 2 **of** 2 **Meeting Date:** 02/19/25

Topic: Property Tax/Legislative Items

Motion(s)/Comments: DH discussed the Legislative Update and bills that have been filed that he is

tracking.

Informational Meeting, No Vote Taken:

Topic: Draft Hancock Op Ed Discussion

Motion(s)/Comments: The Commission discussed the draft Op Ed regarding the Hancock Amendment. DH provided that he would like to distribute to media outlets in areas where county assessors have already publicized property assessment increases are coming for 2025. The Commission instruction DH and GKA to work together to finalize the draft for Commission review.

Informational Meeting, No Vote Taken:

Topic: Commission Comments, Ray McCarty, AIM, Gas Pipeline Depreciation Discussion

Motion(s)/Comments: Ray McCarty, Associated Industries of Missouri (AIM) President discussed his thoughts regarding the STC change in 50-year depreciation of the natural gas distribution pipelines effective January 1, 2025. Mr. McCarty stated he felt this change should have been completed through the rule promulgating process and thanked the Commission for the opportunity to discuss the matter.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

				Current	Stipulated		
	Appeal			Assd	Assd		Tax
#	Number	Name	County	Value	Value	Diff	Years
1	18-46000	T-Mobile Central LLC	Caldwell	\$66,360	\$21,235	68.00%	2018
2	18-46001	T-Mobile Central LLC	Caldwell	\$60,930	\$19,498	68.00%	2018
3	18-59500	T-Mobile Central LLC	Henry	\$102,870	\$21,480	79.12%	2018
4	18-59501	T-Mobile Central LLC	Henry	\$74,730	\$18,410	75.36%	2018
5	18-59502	T-Mobile Central LLC	Henry	\$91,710	\$18,300	80.05%	2018
6	18-59503	T-Mobile Central LLC	Henry	\$67,680	\$14,370	78.77%	2018
7	18-59504	T-Mobile Central LLC	Henry	\$122,490	\$24,260	80.19%	2018
8	20-59500	T-Mobile Central LLC	Henry	\$26,516	\$15,030	43.32%	2020
9	20-59501	T-Mobile Central LLC	Henry	\$34,553	\$19,450	43.71%	2020
10	20-59502	T-Mobile Central LLC	Henry	\$23,622	\$13,570	42.55%	2020
11	20-59503	T-Mobile Central LLC	Henry	\$28,711	\$21,710	24.38%	2020
12	20-59504	T-Mobile Central LLC	Henry	\$38,866	\$27,030	30.45%	2020
13	20-59505	T-Mobile Central LLC	Henry	\$33,257	\$17,880	46.24%	2020
13	20-39303	1-Woone Central ELC	Henry	\$33,237	\$17,000	40.2470	2023-
14	23-10027	Darlene K Belote	St. Louis	\$68,570	\$54,450	20.59%	2023
- 1	25 10027	Burione II Boroce	St. Louis	\$66,576	ψε 1,12 σ	20.2770	2023-
15	23-10111	Lawrence Evan Kaiser	St. Louis	\$80,560	\$77,140	4.25%	2024
							2023-
16	23-10146	Anthony B Blair	St. Louis	\$29,870	\$28,310	5.22%	2024
							2023-
17	23-110074	Ralph Rudolph	St. Louis	\$40,010	\$31,350	21.64%	2024
10	22 112120	Hoovie I D	Ct Louis	¢1 922 140	¢1 270 200	24.250/	2023-
18	23-112130	Hoovie LP MTP 18081 Chesterfield Airport	St. Louis	\$1,823,140	\$1,379,200	24.35%	2024 2023-
19	23-112134	Road LLC	St. Louis	\$2,774,720	\$2,342,400	15.58%	2023-
17	23 112131	Rout LLC	St. Louis			13.3070	2023-
20	23-112135	Bausch and Lomb Inc	St. Louis	\$1,968,160	\$1,145,600	41.79%	2024
		Jay G Henges Trustee Steve W			¢1 122 200		2023-
21	23-112139	Schulte Trust	St. Louis	\$1,437,540	\$1,123,200	21.87%	2024
				\$2,168,670	\$1,804,800		2023-
22	23-112144	Hogan Real Estate LP Moltd Ptnsp	St. Louis	Ψ2,100,070	Ψ1,001,000	16.78%	2024
22	22 112140	D 11D (' 1D	G. T .	\$1,430,080	\$1,158,400	10.000/	2023-
23	23-112149	Purcell Properties LP	St. Louis			19.00%	2024 2023-
24	23-112156	Hoffmann Industries LLC	St. Louis	\$2,016,000	\$1,708,800	15.24%	2023-
<u> </u>	23 112130	United States Tape and Label	Dr. Louis	Ψ2,010,000	ψ1,700,000	13.47/0	2023-
25	23-112161	Corporation	St. Louis	\$1,473,310	\$1,289,600	12.47%	2023
		F =	7	, , , , , , , , , , , , , , , , , , , ,	. , ,000		2023-
26	23-112172	G and I X Industrial MO LLC	St. Louis	\$2,537,600	\$2,144,000	15.51%	2024
							2023-
27	23-112182	J and R Meyer LLC	St. Louis	\$1,666,210	\$886,400	46.80%	2024

		Blue Real Estate LLP					2023-
28	23-112191	Blue Real Estate EEI	St. Louis	\$2,712,640	\$2,396,800	11.64%	2024
		Frontenac Property Owner LLC				4.5.4.5	2023-
29	23-112197	Transcince Traperty & wher 22%	St. Louis	\$2,177,980	\$1,984,000	18.15%	2024
•					** ** **	10 150	2023-
30	23-112200	CW 35 Investors LLC Etal	St. Louis	\$2,224,610	\$1,820,800	18.15%	2024
21	22 112205		G. T.	#1 2 00 000	#1 0 73 000	1 < 0.50/	2023-
31	23-112205	Brentwood Industrial Holdings LLC	St. Louis	\$1,280,000	\$1,072,000	16.25%	2024
22	22 112222	4055 NDD 10011 0 TIG 5TA1	G. T.	φ1. 505. 13 0	#1 2 00 2 00	10.550/	2023-
32	23-112233	4855 NBR JEG LLC TIC ETAL	St. Louis	\$1,595,420	\$1,299,200	18.57%	2024
22	22 112250	DD 111 LL C.E. 1 TC	G. T.	\$1,580,860	\$1,232,000	22.070/	2023-
33	23-112258	DP 111 LLC Etal TC	St. Louis		, ,	22.07%	2024
2.4	22 112250	DD 111 LL C E4-1 TC	C4 Ii-	\$2,880,000	\$2,240,000	22.220/	2023-
34	23-112259	DP 111 LLC Etal TC	St. Louis			22.22%	2024
35	22 112260	DD 111 LLC Etal TC	C4 I avria	¢1 602 240	¢1 244 000	20, 620/	2023- 2024
33	23-112260	DP 111 LLC Etal TC	St. Louis	\$1,693,340	\$1,344,000	20.63%	2024
36	23-112269	Westport 215 LLC	Ct Louis	\$1,440,000	\$608,000	57.78%	2023-
30	25-112209	westport 213 LLC	St. Louis	\$1,440,000	\$608,000	31.18%	2024
37	23-112287	Pawpsnon Fenton MO	St. Louis	\$1,495,840	\$1,120,000	25.13%	2023-
37	23-112207	John Henry Foster Company of St.	St. Louis	\$1,493,640	\$1,120,000	23.1370	2024
38	23-112288	Louis Inc	St. Louis	\$2,097,090	\$1,728,000	17.60%	2023-
30	23-112200	Louis inc	Dt. Louis	Ψ2,077,070	φ1,720,000	17.0070	2023-
39	23-112299	Schuetz Creek LLC	St. Louis	\$2,097,890	\$1,955,200	6.80%	2024
	25 112255	Sender Greek Elle	Dt. Louis	Ψ 2 ,027,020	φ1,922,200	0.0070	2023-
40	23-112316	Plymouth 4848 Park 370 MO LLC	St. Louis	\$2,507,390	\$1,200,000	52.14%	2024
41	23-12392	Jessica Janko	St. Louis	\$22,690	\$20,500	9.65%	2023
			.5 5 5 5 15	·	ŕ	, , , , ,	2023-
42	23-12551	Neil F Rebbe	St. Louis	\$144,760	\$123,610	14.61%	2024
43	24-300047	Riverfront Homebuyers LLC	Jackson	\$77,269	\$31,920	58.69%	2024
		Disabled American Veterans		,	·		
		Ernestine Schumann Heink Missouri					
44	24-32000	Chapter 2	Clay	\$10,940	\$0	100.00%	2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-112347	Goralnik Holding Company LLC	St. Louis
2	23-112348	Goralnik Holding Company LLC	St. Louis
3	23-11510	Chapel Ridge Community Club	St. Louis
4	23-12644	Jason Rhodes	St. Louis
5	23-18501	Harris Eugene Whitney Revocable Trust	St. Louis
6	23-18979	Jules B and Lorraine Budd Revocable Living Trust	St. Louis