

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: 02/19/2025

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:

- ☒ Gary Romine (GAR), Chairman
- ☒ Debbi McGinnis (DM), Commissioner
(via Webex)
- ☒ 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
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.

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: 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 [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 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.

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

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.

Agenda - Vote Taken

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

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

Motion(s)/Comments: 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.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain

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

Specific directions for the interim period:

Topic: Original Assessment Appeal 24-002, United Airlines, Inc. Stipulation

Motion(s)/Comments: GKA presented the signed stipulations for appeal 24-002, United Airlines, Inc. DM made a motion to approve the signed stipulation for appeal 24-002, United Airlines, Inc. GWR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain

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

Specific directions for the interim period:

Topic: Original Assessment Certification – Attachment #4, 2024 Amended Certification of Commercial Aircraft Owned by Airlines dated 02-19-2025

Motion(s)/Comments: HS presented the 2024 Amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Attachment #4 dated February 19, 2025. DM made a motion to approve the 2024 Amended Certification of Commercial Aircraft Owned by Airlines. GWR seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain

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

Specific directions for the interim period:

Topic: 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/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 – Hickory County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Hickory County based on their 2023-2024 residential sales study of 83.96%. 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 Hickory County based on their 2023-2024 residential sales study. 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
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<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 – 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

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Nay

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Abstain

Debbi McGinnis, Commissioner

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Yea

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Nay

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Abstain

Greg Razer, Commissioner

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Yea

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Nay

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Memorandum of Understanding – Macon County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Macon County based on their 2023-2024 residential sales study of 76.87%. 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 Macon County based on their 2023-2024 residential sales study. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

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Nay

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Abstain

Debbi McGinnis, Commissioner

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Yea

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Nay

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Abstain

Greg Razer, Commissioner

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Yea

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Nay

☐

Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

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.

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
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:
Specific directions for the interim period:

Topic: Memorandum of Understanding – New Madrid County, Budget

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.

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
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:
Specific directions for the interim period:

Topic: Memorandum of Understanding – New Madrid County, Residential

Motion(s)/Comments: 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.

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

Specific directions for the interim period:

Topic: Memorandum of Understanding – Phelps County, Budget

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for Phelps 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 \$75,000. The three-year average will be computed for the 2025 budget year and every year succeeding as if the entire \$75,000 had actually been deposited in the assessment fund for 2025. GWR made a motion to approve the Phelps County Budget MOU. 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 type="checkbox"/> Yea
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

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.

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

Specific directions for the interim period:

Topic: Memorandum of Understanding – Vernon County, Residential

Motion(s)/Comments: LJ presented the Memorandum of Understanding (MOU) for Vernon County based on their 2023-2024 residential sales study of 60.67%. 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 Vernon County based on their 2023-2024 residential sales study. 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
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Agenda - Vote Taken

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.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

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Yea

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Abstain

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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

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Yea

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Yea

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Yea

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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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

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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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 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.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

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Yea

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Yea

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Yea

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Continue Discussion/Vote until meeting at:

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

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Yea

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Yea

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Yea

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Nay

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Nay

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Nay

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Abstain

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Abstain

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Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Realty Rates Subscription Request

Motion(s)/Comments: 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.

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

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Nay

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Abstain

Debbi McGinnis, Commissioner

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Yea

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Nay

☐

Abstain

Greg Razer, Commissioner

☒

Yea

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Nay

☐

Abstain

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Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: Application for Review – 14-32002 through 14-32038 and 15-32018 through 15-32097, Laclede Gas Company v. Clay County

Motion(s)/Comments: GKA presented a draft of an Application for Review Order for appeals 14-32002 through 14-32038 and 15-32018 through 15-32097, Laclede Gas Company v. Clay County. GWR made a motion to approve the draft Application for Review Order for appeals 14-32002 through 14-32038 and 15-32018 through 15-32097, Laclede Gas Company v. Clay County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

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Nay

☐

Abstain

Debbi McGinnis, Commissioner

☒

Yea

☐

Nay

☐

Abstain

Greg Razer, Commissioner

☒

Yea

☐

Nay

☐

Abstain

☐

Continue Discussion/Vote until meeting at:

Date:

Time:

Place:

Specific directions for the interim period:

Topic: STC Calendar Update*

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

Informational Meeting, No Vote Taken:

Topic: Assessment Order Flow Chart Discussion

Motion(s)/Comments: 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

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

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 instructed 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

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax 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
14	23-10027	Darlene K Belote	St. Louis	\$68,570	\$54,450	20.59%	2023-2024
15	23-10111	Lawrence Evan Kaiser	St. Louis	\$80,560	\$77,140	4.25%	2023-2024
16	23-10146	Anthony B Blair	St. Louis	\$29,870	\$28,310	5.22%	2023-2024
17	23-110074	Ralph Rudolph	St. Louis	\$40,010	\$31,350	21.64%	2023-2024
18	23-112130	Hoovie LP	St. Louis	\$1,823,140	\$1,379,200	24.35%	2023-2024
19	23-112134	MTP 18081 Chesterfield Airport Road LLC	St. Louis	\$2,774,720	\$2,342,400	15.58%	2023-2024
20	23-112135	Bausch and Lomb Inc	St. Louis	\$1,968,160	\$1,145,600	41.79%	2023-2024
21	23-112139	Jay G Henges Trustee Steve W Schulte Trust	St. Louis	\$1,437,540	\$1,123,200	21.87%	2023-2024
22	23-112144	Hogan Real Estate LP Moltd Ptnsp	St. Louis	\$2,168,670	\$1,804,800	16.78%	2023-2024
23	23-112149	Purcell Properties LP	St. Louis	\$1,430,080	\$1,158,400	19.00%	2023-2024
24	23-112156	Hoffmann Industries LLC	St. Louis	\$2,016,000	\$1,708,800	15.24%	2023-2024
25	23-112161	United States Tape and Label Corporation	St. Louis	\$1,473,310	\$1,289,600	12.47%	2023-2024
26	23-112172	G and I X Industrial MO LLC	St. Louis	\$2,537,600	\$2,144,000	15.51%	2023-2024
27	23-112182	J and R Meyer LLC	St. Louis	\$1,666,210	\$886,400	46.80%	2023-2024

28	23-112191	Blue Real Estate LLP	St. Louis	\$2,712,640	\$2,396,800	11.64%	2023-2024
29	23-112197	Frontenac Property Owner LLC	St. Louis	\$2,177,980	\$1,984,000	18.15%	2023-2024
30	23-112200	CW 35 Investors LLC Etal	St. Louis	\$2,224,610	\$1,820,800	18.15%	2023-2024
31	23-112205	Brentwood Industrial Holdings LLC	St. Louis	\$1,280,000	\$1,072,000	16.25%	2023-2024
32	23-112233	4855 NBR JEG LLC TIC ETAL	St. Louis	\$1,595,420	\$1,299,200	18.57%	2023-2024
33	23-112258	DP 111 LLC Etal TC	St. Louis	\$1,580,860	\$1,232,000	22.07%	2023-2024
34	23-112259	DP 111 LLC Etal TC	St. Louis	\$2,880,000	\$2,240,000	22.22%	2023-2024
35	23-112260	DP 111 LLC Etal TC	St. Louis	\$1,693,340	\$1,344,000	20.63%	2023-2024
36	23-112269	Westport 215 LLC	St. Louis	\$1,440,000	\$608,000	57.78%	2023-2024
37	23-112287	Pawpsnon Fenton MO	St. Louis	\$1,495,840	\$1,120,000	25.13%	2023-2024
38	23-112288	John Henry Foster Company of St. Louis Inc	St. Louis	\$2,097,090	\$1,728,000	17.60%	2023-2024
39	23-112299	Schuetz Creek LLC	St. Louis	\$2,097,890	\$1,955,200	6.80%	2023-2024
40	23-112316	Plymouth 4848 Park 370 MO LLC	St. Louis	\$2,507,390	\$1,200,000	52.14%	2023-2024
41	23-12392	Jessica Janko	St. Louis	\$22,690	\$20,500	9.65%	2023
42	23-12551	Neil F Rebbe	St. Louis	\$144,760	\$123,610	14.61%	2023-2024
43	24-300047	Riverfront Homebuyers LLC	Jackson	\$77,269	\$31,920	58.69%	2024
44	24-32000	Disabled American Veterans Ernestine Schumann Heink Missouri 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