

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

03/25/2025

Amended 04/01/2025

Approved  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 03/04/2025

**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:

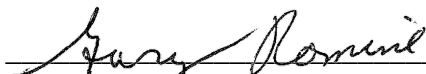
G. Allsberry (GKA), Chief Counsel  
D. Hutton (DH), Legislative/Policy Analyst  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), Appraisal and Assessment Manager,  
Local Assistance  
H. Stiles (HS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional

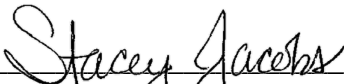
#### ► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

#### ► **Agenda**

- GAR called the meeting to order at 1:30 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 2:24 p.m. GWR made a motion to reopen the meeting at 3:22 p.m. DM seconded the motion. The meeting reopened at 3:22 p.m.
- GWR made a motion to adjourn the meeting at 3:27 p.m. The motion was seconded by DM. The meeting adjourned at 3:27 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, MARCH 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](mailto:Stacey.Jacobs@stc.mo.gov)

Posted March 3, 2025, at 12:56 p.m. on the front door of the building and at 12:58 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

Tuesday, March 4, 2025

1:30 p.m.

### **I. Memorandums of Understanding**

- A. Cape Girardeau County – Residential
- B. DeKalb County – Residential
- C. Jasper County – Residential
- D. Osage County – Budget
- E. Perry County – Residential
- F. St. Francois County – Residential
- G. Shannon County – Residential

### **II. Stipulations**

- A. Exhibit A., 1 – 33

### **III. Dismissals**

- A. Exhibit B., 1 – 3

### **IV. Administration**

- A. STC Calendar Update
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated February 19, 2025,  
and Closed Meetings dated February 19, 2025)
- C. Section Update
- D. 2024 (79<sup>th</sup>) Annual Report
- E. 2024 Annual Report Certifications for DESE and DOR
- F. 2024 Annual Report Distribution List
- G. 2025 BBQ Luncheon
- H. 2025 Service Recognition Awards Request
- I. Notary Commission Renewal Request for Misty Frank
- J. Missouri Way Training Request
- K. KATR Invitation and Request
- L. Executive Order 25-13
- M. Memorandum of Understanding Process Discussion

### **V. Legal**

- A. Section Update

### **VI. Local Assistance**

- A. Section Update

### **VII. Original Assessment**

- A. Section Update

### **VIII. Property Tax/Legislative Items**

### **IX. Commission Comments**

- A. Natural Gas Pipeline Depreciation Discussion
- B. 2025 Jackson County Assessment Order Discussion

- X. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
  
- XI. Open Session**
  
- XII. Adjournment<sup>1</sup>**

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

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** Memorandum of Understanding – Cape Girardeau County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Cape Girardeau County based on their 2023-2024 residential sales study of 84.23%. 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 Cape Girardeau County based on their 2023-2024 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Memorandum of Understanding – DeKalb County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for DeKalb County based on their 2023-2024 residential sales study of 50.19%. 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 DeKalb County based on their 2023-2024 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Memorandum of Understanding – Jasper County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Jasper County based on their 2023-2024 residential sales study of 68.61%. 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 Jasper County based on their 2023-2024 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Memorandum of Understanding – Osage County, Budget

**Motion(s)/Comments:** LJ presented a Budget Memorandum of Understanding (MOU) for Osage 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 \$6,600.00. The three-year average will be computed for the 2025 budget year and every year succeeding as if the entire \$6,600.00 had actually been deposited in the assessment fund for 2025. GWR made a motion to approve the Osage County Budget MOU. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Memorandum of Understanding – Perry County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Perry County based on their 2023-2024 residential sales study of 82.95%. 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 Perry County based on their 2023-2024 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Memorandum of Understanding – St. Francois County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for St. Francois County based on their 2023-2024 residential sales study of 73.22%. 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 St. Francois County based on their 2023-2024 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Memorandum of Understanding – Shannon County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Shannon County based on their 2023-2024 residential sales study of 83.16%. 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 Shannon County based on their 2023-2024 residential sales study. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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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:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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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 19, 2025, and Closed Meeting Minutes dated February 19, 2025. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated February 19, 2025, and Closed Meeting Minutes dated February 19, 2025. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** 2024 (79<sup>th</sup>) Annual Report

**Motion(s)/Comments:** SJ presented the Seventy-Ninth Annual Proceedings and Decisions of the State Tax Commission of Missouri (Annual Report), for year ending December 31, 2024. GWR made a motion to approve the Seventy-Ninth Annual Report with edits provided by DM. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** 2024 Annual Report Certifications to DESE and DOR

**Motion(s)/Comments:** SJ presented the Seventy-Ninth Annual Report Certifications for the Department of Elementary and Secondary Education (DESE) and the Department of Revenue (DOR). GWR made a motion to approve the Certifications for DESE and DOR. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** 2024 Annual Report Distribution List

**Motion(s)/Comments:** SJ presented the 2024 Annual Report Distribution List. GWR made a motion to approve the 2024 Annual Report Distribution List. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** 2025 BBQ Luncheon

**Motion(s)/Comments:** SJ presented a list of caterers and a venue for the 2025 BBQ Luncheon scheduled for May 14, 2025. The Commission discussed the catering options available. GWR made a motion to reserve the Binder Park Outdoor Pavilion for May 14, 2025, at an estimated cost of \$76.00 and reserve Lutz to cater the luncheon at an estimated cost of \$657.15. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** 2025 Service Recognition Award Request

**Motion(s)/Comments:** SJ presented a request for approval for the 2025 Service Recognition Awards selected by the STC team members that reached their five (5) year milestone anniversaries along with the STC branded polo shirts for team members that have one (1) year of service with the STC. The estimated cost for the service recognition awards and the polo shirts is \$327.00. GWR made a motion to approve the service recognition awards and the STC branded polo shirts at an estimated cost of \$327.00. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Notary Commission Renewal Request for Misty Frank

**Motion(s)/Comments:** SJ presented a request to renew Misty Frank’s notary commission, which expires March 25, 2025. The cost to renew her notary commission is \$89.70. GWR made a motion to approve the renewal of Misty Frank’s notary commission at a cost of \$89.70. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Missouri Way Training Request

**Motion(s)/Comments:** SJ presented a request for an STC team member to attend Missouri Way training, DOR allocates one spot for the STC. The cost of the training is provided by Office of Administration (OA); however, the agency must pay for any travel costs. GWR made a motion to approve Gary Kern attend the Missouri Way training at an estimated travel cost of \$150.00. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** KATR Invitation and Request

**Motion(s)/Comments:** SJ presented the invitation for the STC to attend the KATR meeting scheduled for April 2, 2025, at the Evergy Office in Kansas City, MO. The Commission discussed the request. HS provided that she and Peter Chari would present the 2025 Cost of Capitol Study at the meeting. GWR made a motion for the Commissioners, SJ, HS, Peter Chari, and Jacob Sones to attend the KATR meeting at an estimated cost of \$300.00 for mileage to the meeting. DM seconded the motion.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Personnel – Administration

**Motion(s)/Comments:** SJ presented a request for an additional 80 hours for Sandy Wankum at the current hourly rate through March 31, 2025. SJ stated that human resources and Ms. Wankum need to discuss the hours since they do not reconcile. GWR made a motion to approve the additional 80 hours for Ms. Wankum at the current hourly rate through March 31, 2025, pending the results of the reconciliation of hours. DM seconded the motion. On March 5, 2025, SJ provided an update to the Commission after Ms. Wankum and human resources were able to reconcile the hours. SJ informed the Commission the request needs to be modified to 160 additional hours. Each Commissioner provided a yes vote to amend the request to 160 hours via phone call.

**Vote/Action Taken:**

<b>Gary Romine, Chairman</b>	<b>Debbi McGinnis, Commissioner</b>	<b>Greg Razer, Commissioner</b>
<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>	<input checked="" type="checkbox"/> <b>Yea</b>
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**Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**

**Specific directions for the interim period:**

**Topic:** Commission Comments, Natural Gas Pipeline Depreciation Discussion

**Motion(s)/Comments:** The Commission discussed the need to provide clarification on the natural gas pipeline depreciation. The 50-year depreciation will not be retroactive prior to January 1, 2025, will apply to new assets only, and the 50-year depreciation will have a 5% residual value. GWR made a motion to amend the State Tax Commission of Missouri Assessors’ Manual, 7.4 Assessment of Natural Gas Local Distribution Companies, effective January 1, 2025, to guide assessors and natural gas distribution companies to record original costs by year placed in service and to determine depreciation on a straight line basis over a 50-year average life, with a 5% residual value, for natural gas local distribution company property assessed as real property and placed in service on or after January 2, 2024. Further, GWR motioned to amend the State Tax Commission Assessors’ Manual, 7.4 Assessment of Natural Gas Local Distribution Companies, effective January 1, 2025, to guide assessors and natural gas distribution companies to record original costs by year placed in service and to determine depreciation using the 20-year Modified Accelerated Cost Recovery System method, with a 20% residual value, for natural gas local distribution company property assessed as real property and place in service on or before January 1, 2024. DM seconded the motion.

**Vote/Action Taken:**

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

**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. DM provided that she will be speaking to the County Collectors on March 13, 2025, at 1:00 p.m. at the Marriott in Jefferson City.

**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. SJ discussed the House Subcommittee on Appropriations recommended cut to the Assessment Maintenance fund by \$35,682, as the Budget Committees are reducing funds by lapse amounts from the prior fiscal year. SJ further provided, that if this reduction in the Assessment Maintenance core fund is finalized in the budget process, this would reduce funding for each county from \$3.30 per parcel to \$3.27 per parcel.

**Informational Meeting, No Vote Taken:**

**Topic:** Executive Order 25-13 Discussion

**Motion(s)/Comments:** The Commission discussed the additional information that Executive Order 25-13 does not apply to the STC. The Commission stated they would strive to follow the spirit of the executive order but acknowledged there is not a need to track hours. GAR provided that he contacted DOR Director, Trish Vincent, and offered to assist with the department with meeting their required 8 hours.

**Informational Meeting, No Vote Taken:**

**Topic:** Memorandum of Understanding Process Discussion

**Motion(s)/Comments:** SJ presented a Memorandum of Understanding (MOU) Process/Timeline provided by the Managers. SW presented an updated flow chart where Assessment Order was changed to Equalization Order to match the language in the statutes. SW also presented a spreadsheet of counties that were out of compliance, the date the MOU was signed or the status of the MOU if not signed, and the funding that could potentially lapse if the MOU is not signed. SJ provided an estimated amount of lapse funding if the counties on the list did not sign their MOUs. If the Budget Committees would continue their same process of reducing budgets by lapse amounts into the next fiscal year (FY-2027), the Assessment Maintenance fund could be reduced by over \$1.67 million, which would then cause a reduction of the per parcel funding to \$2.79 per parcel. State statutes have a floor of \$3.00 per parcel for the first 20,000 parcels. This means the calculation would be changed to provide funding at \$3.00 per parcel for the first 20,000 parcels and a reduced amount for any remaining parcels over 20,000. The Commission instructed SJ to prepare a flow chart for discussion and distribution at the March 12, 2025, Missouri State Assessors Association Meeting.

**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. GKA also provided the Commission needs to be thinking about the Jackson County 2025 assessment cycle and a potential order to ensure the continued reassessment issues in Jackson County are not repeated.

**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:** 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 he is tracking.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments, 2025 Jackson County Assessment Order Discussion

**Motion(s)/Comments:** This item was discussed during the Legal Section Update.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	18-85000	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$75,730	\$40,803	46.12%	2018
2	18-85001	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$112,590	\$59,977	46.73%	2018
3	18-85002	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$28,360	\$15,822	44.21%	2018
4	18-85003	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$129,530	\$69,915	46.02%	2018
5	18-85004	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$68,550	\$38,155	44.34%	2018
6	20-85000	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$46,120	\$32,287	29.99%	2020
7	20-85001	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$45,340	\$24,688	45.55%	2020
8	20-85002	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$20,190	\$10,968	45.68%	2020
9	20-85003	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$62,540	\$39,510	36.82%	2020
10	20-85004	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$49,990	\$31,384	37.22%	2020
11	21-85000	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$52,890	\$26,987	48.98%	2021
12	21-85001	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$36,940	\$24,653	33.26%	2021
13	21-85002	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$39,040	\$21,669	44.50%	2021
14	21-85003	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$17,590	\$9,582	45.53%	2021
15	21-85004	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$51,640	\$31,280	39.43%	2021
16	21-85005	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$61,440	\$41,366	32.67%	2021
17	22-85000	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$40,470	\$20,402	49.59%	2022
18	22-85001	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$31,780	\$20,380	35.87%	2022
19	22-85002	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$78,260	\$60,276	22.98%	2022
20	22-85003	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$18,130	\$11,762	35.12%	2022
21	22-85004	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$42,320	\$25,261	40.31%	2022
22	22-85005	T-Mobile Central LLC Sprint dba T-Mobile	Saline	\$61,600	\$38,622	37.30%	2022
23	23-10047	Cindy Anne Atwell	St. Louis	\$85,690	\$83,410	2.66%	2023-2024
24	23-10147	Rick Bibbs	St. Louis	\$29,560	\$25,250	14.58%	2023-2024
25	23-10174	Alison Hoette	St. Louis	\$168,150	\$150,480	10.51%	2023-2024
26	23-10187	Philip Abbacchi	St. Louis	\$26,920	\$19,000	29.42%	2023-2024
27	23-10216	Dino P Christenson	St. Louis	\$156,560	\$133,000	15.05%	2023-2024
28	23-10300	Naomi Stevenson	St. Louis	\$19,820	\$18,810	5.10%	2023-2024
29	23-10414	Catherine Burke Jarboe	St. Louis	\$50,640	\$40,850	19.33%	2023-2024
30	23-10441	Anthony Jarboe	St. Louis	\$36,420	\$33,210	8.81%	2023-2024
31	23-10759	Joyce M Payne	St. Louis	\$7,710	\$5,700	26.07%	2023-2024
32	23-20109	Everest 4400 McPherson LLC	St. Louis City	\$1,321,920	\$744,500	43.68%	2023

33	23-20110	Everest 4400 McPherson LLC	St. Louis City	\$1,321,920	\$577,410	56.32%	2023
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Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10489	Gerald Charles Disalvo	St. Louis
2	23-112471	Khan Realty LLC	St. Louis
3	23-112483	Shafquat Shaharyar	St. Louis