# 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**

**Time:** 1:30 p.m. **Date:** 08/05/2025 Place: 3705 Missouri Blvd., Suite 100

Small Conference Room

		Jefferson City, MO 65109 and Microsoft Teams Conference Call
Re	cess/Reconvene Notes:	
•	<b>Members Present:</b>	Staff/Others Present:
	☐ Gary Romine (GAR), Chairman	G. Allsberry (GKA), Chief Counsel (via Microsoft Teams)
	Debbi McGinnis (DM), Commissioner (via Microsoft Teams)	M. Fudge (MDF), Appraisal and Assessment Manager, Original Assessment D. Huttan (DII), Logislativa (Policy Applied
	☐ Greg Razer (GWR), Commissioner	<ul> <li>D. Hutton (DH), Legislative/Policy Analyst</li> <li>S. Jacobs (SJ), Administrative Secretary</li> <li>L. Jones (LJ), Appraisal and Assessment Manager,</li> <li>Local Assistance</li> </ul>
		S. Wankum (SW), Miscellaneous Professional
<b>&gt;</b>	<b>Review Minutes from Previous Meeting</b>	
	Corrected as follows:	
•	Agenda	
•	GAR called the meeting to order at 1:30 p.m. T meeting room.	There were additional participants on the call or in the
•	Section 610.021(1), (3), and (13), RSMo. The no additional votes were anticipated after closed on the line or leave. They would be admitted by The meeting went into closed session at 2:03 p.	neeting to discuss legal and personnel matters per motion was seconded by DM. GAR announced that d session and those on the call could choose to remain ack into the meeting once it returned to open session. m. GWR made a motion to reopen the meeting at ng reopened at 2:26 p.m. No other participants were TC staff when returning to open session.
•	GWR made a motion to adjourn the meeting at meeting adjourned at 2:32 p.m.	2:32 p.m. The motion was seconded by DM. The

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, AUGUST 5, 2025

PLACE: OFFICE OF THE STATE TAX COMMISSION

3705 MISSOURI BLVD., SUITE 100 STC SMALL CONFERENCE ROOM JEFFERSON CITY, MO 65109

and

MICROSOFT TEAMS MEETING/CONFERENCE CALL

#### MICROSOFT TEAMS MEETING DETAILS:

#### Join the meeting now

Meeting ID: 234 209 584 465 5 Meeting Passcode: N5Ns9hx3

#### Dial in by phone

+1 469-998-7961,,782349529# United States, Dallas

Find a local number

Phone conference ID: 782 349 529#

#### **State Tax Commission Records Custodian**

Stacey Jacobs Administrative Secretary 573-751-1716 Stacey.Jacobs@stc.mo.gov

Posted August 4, 2025, at 12:48 p.m. on the front door of the building by Stacey Jacobs and at 12:58 p.m. on the STC website by Debbie Hagenhoff.

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI

#### **AGENDA**

Tuesday, August 5, 2025 1:30 p.m.

#### I. Original Assessment Certification----

A. Document #4 – 2025 Amended Certification of Commercial Aircraft Owned by Others dated 08-05-2025

#### II. Stipulations

A. Exhibit A., 1-49

#### III. Dismissals

A. Exhibit B., 1-47

#### IV. Form 11s

A. Exhibit C., 1-4

#### V. Form 11As

A. Exhibit D., 1

#### VI. Orders to Boards of Equalization

A. Exhibit E., 1-4, Orders to Close

#### VII. Administration

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

(Meeting of the State Tax Commission of Missouri dated July 30, 2025, and Closed Meeting Minutes date July 30, 2025)

- C. Section Update
- D. Correction to MSAA Physical Inspection Procedures Response Approved on July 8, 2025
- E. MOARK Invitation

#### VIII. Legal

A. Section Update

#### IX. Local Assistance

A. Section Update

#### X. Original Assessment

- A. Section Update
- B. 2025 Tentative Centrally Assessed Private Car Company Values

#### XI. Legislative Update

#### **XII.** Commission Comments

A. 2025 Annual IAAO Conference Request

#### XIII. Closed Session

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

#### XIV. Open Session



**Page** 1 **of** 6 **Meeting Date:** 08/05/25

<u>Motion(s)/Comments</u>: MDF presented the amended 2025 Certification of Commercial Aircraft Owned by Others as illustrated on Document 4 dated August 5, 2025. DM made a motion to approve the amended Certification of Commercial Aircraft Owned by Others. GAR seconded the motion.

Vote/A	Action Taken:					
Gary l	Romine, Chairman	Debbi M	AcGinnis, Co	mmissioner	Greg 1	Razer, Commissioner
	Yea	<b>X</b> 7	Yea			Yea
	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	<b>Not Present</b>		Not Present		$\overline{\boxtimes}$	Not Present
	<b>Continue Discussion</b>	/Vote un	til meeting at	:		
	Date:	Time:		Place:		
Specif	ic directions for the in	nterim pe	eriod:			
_		_				
Topic:	Stipulations					
3.5.4	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )		1.1 0.1 1		1 0	1 11 1
		-	-		•	or approval, which were listed on
	•	M made a	motion to app	prove the Stipul	lations	listed on Exhibit A. GAR
second	ed the motion.					
<b>T</b> 7 . 4 . 1 A						
	Action Taken:	Dallin	<b>4.0</b>	• • • • • • • • • • • • • • • • • • • •	<b>C</b> 1	
	Romine, Chairman	_	AcGinnis, Co	mmissioner	Greg I	Razer, Commissioner
	Yea		Yea		$\vdash$	Yea
H	Nay	=	Nay		$\vdash$	Nay
$\square$	Abstain	=	Abstain			Abstain
	Not Present		Not Present		$\boxtimes$	Not Present
	C. d' D'	<b>15</b> 7 . 4	4.1			
	<b>Continue Discussion</b>		til meeting at			
~	Date:	Time:		Place:		
Specifi	ic directions for the i	nterim pe	eriod:			

**Page** 2 **of** 6 **Meeting Date:** 08/05/25

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т.	opic:	Disi	micc	'ale
_	onic.		шыс	ans

**Specific directions for the interim period:** 

<u>Motion(s)/Comments</u>: GKA presented the Dismissals that were ready for approval, which were listed on Exhibit B., of the agenda. DM made a motion to approve the Dismissals on Exhibit B. GAR seconded the motion.

	Action Taken: Romine, Chairman Yea Nay Abstain Not Present	Debbi	McGinnis, Commissioner Yea Nay Abstain Not Present	Greg	Razer, Commissioner Yea Nay Abstain Not Present
☐ Specif	Continue Discussion Date: ic directions for the i	Time:	Place:		
<b>Topic</b> :	Form 11s				
Exhibi approv	t C. of the agenda. SJ	also pro	d the Form 11s that were ready ovided a status of all Form 11s GAR seconded the motion.		proval, which were listed on orm 11As. DM made a motion to
	Romine, Chairman	<b>Debbi</b>	McGinnis, Commissioner	Greg 1	Razer, Commissioner
	Yea Nay		Yea Nay		Yea Nay
H	Abstain	H	Abstain		Abstain
	Not Present		Not Present		Not Present
☐ Specif	Continue Discussion Date: ic directions for the i	Time:	Place:		
Topic:	Form 11As				
	t D. of the agenda. Di			-	approval, which were listed on on Exhibit D. GAR seconded the
Vote/A	Action Taken:				
_ •	Romine, Chairman	Debbi	McGinnis, Commissioner	Greg 1	Razer, Commissioner
$\bowtie$	Yea	$\bowtie$	Yea		Yea
	Nay Abstain	H	Nay Abstain		Nay
$\vdash$	Abstain Not Present	H	Not Present		Abstain Not Present
_					110t I Ieschi
	Continue Discussion		_		
	Date:	Time:	Place:		

**Page** 3 **of** 6 **Meeting Date:** 08/05/25

**Topic:** Orders to Boards of Equalization to Close

Motion(s)/Comments: SJ presented the Orders to Boards of Equalization to close once they have completed their business. The Orders that were ready for approval were listed on Exhibit E. of the agenda. DM made a motion to approve the Orders to the Boards of Equalization listed on Exhibit E. to close once they have completed business. GAR seconded the motion.

Vote/A	ction Taken:				
Gary I	Romine, Chairman	Debbi	McGinnis, Commissioner	Greg 1	Razer, Commissioner
	Yea	$\boxtimes$	Yea		Yea
	Nay		Nay		Nay
	Abstain		Abstain		Abstain
	Not Present		Not Present		Not Present
	<b>Continue Discussion</b>	/Vote u	intil meeting at:		
_	Date:	Time:	_		
Specifi	c directions for the in	nterim	period:		
_			_		
m •	1 (3.6)				
Topic:	Approval of Minutes	S			
Motion	n(g)/Commonts. Ann	roval of	Minutes from the Meeting	of the Sto	to Tay Commission of Missouri
					te Tax Commission of Missouri M made a motion to approve the
					s, and Closed Meeting Minutes
	uly 30, 2025. GAR sec			30, 2023	, and closed Meeting Minutes
dated 3	ury 50, 2025. GAR sec	conded	the motion.		
Vote/A	ction Taken:				
	Romine, Chairman	<b>Debbi</b>	McGinnis, Commissioner	Greg 1	Razer, Commissioner
	Yea		Yea	$\boxtimes$	Yea
	Nay		Nay		Nay
	Abstain		Abstain		Abstain
	Not Present		Not Present		Not Present
	<b>Continue Discussion</b>	/Vote n	ıntil meeting at:		
	Date:	Time:	Place:		
Specifi	c directions for the in				

**Page** 4 **of** 6 **Meeting Date:** 08/05/25

**Topic:** Correction to MSAA Physical Inspection Procedures Response Approved on July 8, 2025

Motion(s)/Comments: SJ presented a correction that was needed to the correspondence sent to the Missouri State Assessors Association (MSAA) that was approved on July 8, 2025. SJ provide that the first bullet point in the sample timeline should read "As soon as the books close July 1st of the **ODD** year, the assessor may start reassessment for the next odd year." DM made a motion to correct the language in the correspondence as presented. GWR seconded the motion.

Vote/A	Action Taken:					
Gary 1	Romine, Chairman	Debbi	i McGinnis, Commissio	oner	Greg	Razer, Commissioner
	Yea	$\boxtimes$	Yea			Yea
$\Box$	Nay	$\Box$	Nay			Nay
□	Abstain	一	Abstain		$\sqcap$	Abstain
	Not Present		Not Present			Not Present
	<b>Continue Discussion</b>	ı/Vote ı	until meeting at:			
	Date:	Time	_			
Specif	ic directions for the i					
Speem			periou.			
round motion	table meeting schedule	ed for C on. GA	October 7, 2025, at a time R seconded. The Comm	e that v	works f	nd team members to attend the for the Commission. DM made a cted SJ to respond with a time of
Vote/A	Action Taken:					
	Romine, Chairman	Debbi	i McGinnis, Commissio	oner	Greg	Razer, Commissioner
$\boxtimes$	Yea	$\boxtimes$	Yea		$\boxtimes$	Yea
	Nay		Nay			Nay
	Abstain		Abstain			Abstain
	<b>Not Present</b>		Not Present			Not Present
	<b>Continue Discussion</b>	ı/Vote ı	until meeting at:			
_	Date:	Time	_			
Specif	ic directions for the i	nterim	neriod:			

**Page** 5 **of** 6 **Meeting Date:** 08/05/25

**Topic:** 2025 Annual IAAO Conference Request for Commissioner McGinnis

Motion(s)/Comments: SJ presented a request for DM to attend the 2025 Annual IAAO Conference in Orlando, Florida, scheduled for September 21-24. 2025. The estimated cost for DM to attend the conference is approximately \$3,000.00. GWR made a motion for DM to attend the 2025 Annual IAAO Conference at an estimated cost of \$3,000.00. GAR seconded the motion.

<b>Vote/Action Taken</b> :	}					
Gary Romine, Chai	rman Debbi l	McGinnis, Com	missioner	Greg I	Razer, Commissioner	
Yea Yea		Yea		$\boxtimes$	Yea	
☐ Nay		Nay			Nay	
Abstain		Abstain			Abstain	
Not Present		Not Present			Not Present	
Continue Di	scussion/Vote u	ntil meeting at:				
Date:	Time:	_	lace:			
<b>Specific directions f</b>	or the interim p	eriod:				
<b>Topic:</b> 2025 Annua	ıl IAAO Confere	nce Request for C	Chairman Ro	omine		
			_			
	_	_			5 Annual IAAO Conferen	ce in
					ost for GAR to attend the	
	-				attend the 2025 Annual I	AAO
Conference at an esti	mated cost of \$3	,000.00. DM sec	onded the m	notion.		
<b>X</b> 7-4-/ <b>A</b> -42 <b>T</b> -1						
Vote/Action Taken		M-C::- C	••	C 1	D C	
Gary Romine, Chai		McGinnis, Comi	missioner	Greg I	Razer, Commissioner	
∐ Yea	=	Yea			Yea	
∐ Nay	=	Nay			Nay	
Abstain Not Present	=	Abstain			Abstain	
<b>■</b> Not Present		Not Present			Not Present	
Continue Di	scussion/Vote u	ntil meeting at•				
Date:	Time:	_	lace:			
Specific directions f						

**Page** 6 **of** 6 **Meeting Date:** 08/05/25

**Topic:** Personnel Item – Local Assistance

<u>Motion(s)/Comments</u>: SJ and LJ presented a recommendation to separate employment for Ms. Tina Litton effective 5:00 p.m. on August 6, 2025. GWR made a motion to approve the recommendation to separate employment for Ms. Litton, effective August 6, 2025, at 5:00 p.m. DM seconded the motion.

<b>Vote/Action Taken:</b>				
Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg	Razer, Commissione	r
Yea	⊠ Yea		Yea	
☐ Nay	☐ Nay		Nay	
<b>Abstain</b>	☐ Abstain		Abstain	
Not Present	Not Present		<b>Not Present</b>	
☐ Continue Discussion	n/Vote until meeting at:			
Date:	Time: Place:			
Specific directions for the	interim period:			

**Page** 1 **of** 2 **Meeting Date:** 08/05/25

**Topic:** STC Calendar Update

<u>Motion(s)/Comments:</u> SJ reviewed the STC Calendar for the upcoming weeks. The Commission discussed changing the time of the September 16, 2025, Commission Meeting to 10:00 a.m. to accommodate team members that will be attending the 2025 Annual Clerk's Conference.

#### <u>Informational Meeting, No Vote Taken:</u>

**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 projects and schedules for the Hearing Officers for the upcoming weeks.

#### **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 2025-2026 cycle.

#### **Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

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

#### **Informational Meeting, No Vote Taken:**

**Topic:** 2025 Tentative Centrally Assessed Private Car Companies Values

<u>Motion(s)/Comments:</u> MDF presented the draft valuations for the Centrally Assessed Private Car Companies and provided that a few companies may change prior to certification.

#### **Informational Meeting, No Vote Taken:**

**Page** 2 **of** 2 **Meeting Date:** 08/05/25

**Topic:** Legislative Update

<u>Motion(s)/Comments:</u> DH presented the Legislative Update and discussed legislation and projects he is working on. The legislative items the STC will present to Governor's Office will be presented at the August 19, 2025, Commission Meeting.

#### **Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments

<u>Motion(s)/Comments:</u> The Commission, GKA, SJ, and LJ discussed additional language to be added to the minutes going forward to note if participants are still in the meeting once coming out of closed. SJ provided that she would begin adding this additional language to the minutes.

#### **Informational Meeting, No Vote Taken:**

# Exhibit A. Stipulations

			I	G .		<u> </u>	
	A 1			Current	Get 1 e 1		TD.
,,	Appeal	N.		Assd	Stipulated	D.cc	Tax
#	Number	Name	County	Value	Assd Value	Diff	Years
1	23-		St.	Φ1 002 210	Φ000 200	17.750/	2023-
1	10198	AKG Chaffee LLC	Louis	\$1,093,310	\$899,200	17.75%	2024
	23-	Gerald William Vaughan Vaughan Gerald W	St.	<b>#20.250</b>	Φ20.210	27.000/	2023-
2	110233	Revocable Living Trust	Louis	\$38,250	\$28,310	25.99%	2024
	23-	Gerald William Vaughan Vaughan Gerald W	St.	ф <b>о</b> д 010	Φ20.210	25.120/	2023-
3	110234	Revocable Living Trust	Louis	\$37,810	\$28,310	25.13%	2024
	23-	C C 11	St.	Φ14.100	Φ.5. 7.00	50.020/	2023-
4	110354	Gregory Sondlo	Louis	\$14,190	\$5,700	59.83%	2024
_	23-	M T'11 I.	St.	¢21.220	¢17.250	10.710/	2023-
5	110373	Moses Tillman Jr	Louis	\$21,220	\$17,250	18.71%	2024
	23-	Capital Land Co Cooper K Conne	St.	¢1 662 190	¢1.076.610	25 220/	2023- 2024
6	111055	Capitol Land Co George K Capps	Louis	\$1,662,180	\$1,076,610	35.23%	
7	23- 111057	Capital Land on George Capps	St.	¢1 9/1 700	\$1,548,640	15 010/	2023- 2024
/	111057 23-	Capitol Land co George Capps Caplaco Twenty Five Inc Amo Corp Etal	Louis St.	\$1,841,700		15.91%	2024
8	23- 111058	Capitol Land co George Capps	Louis	\$172,290	\$144,860	15.92%	2023-
0	23-	Capitor Land to George Capps  Caplaco Twenty Five Inc Amo Corp Etal	St.	\$172,290		13.92%	2024
9	111059	Capitol Land co George Capps	Louis	\$2,739,140	\$2,303,300	15.91%	2023-
9	23-	Dierbergs Chesterfield Village Inc PO Box	St.	\$2,739,140		13.9170	2024
10	111081	1070	Louis	\$5,105,700	\$4,188,800	17.96%	2023-
10	23-	1070	St.	\$5,105,700	ψ4,100,000	17.9070	2023-
11	111087	Dierbergs Florissant Inc PO Box 1070	Louis	\$2,551,360	\$1,859,200	27.13%	2023-
11	23-	Dietoetgs Piorissant nic 1 O Box 1070	St.	\$2,331,300	\$1,839,200	27.1370	2023-
12	111089	Dierbergs Wildwood LLC PO Box 1070	Louis	\$6,718,240	\$5,401,600	19.60%	2023
12	23-	Dictorigs wildwood ELECT O Box 1070	St.	ψ0,710,240	ψ3,401,000	17.0070	2023-
13	111111	CIM Properties LLC	Louis	\$1,412,540	\$1,036,800	26.60%	2024
13	23-	CIM Hoperius EEC	St.	ψ1,112,510	Ψ1,030,000	20.0070	2023-
14	111113	Nygaard Partners LP	Louis	\$1,113,090	\$675,200	39.34%	2024
	23-	Town and Country Investors LLC A Mo LTD	St.	φ1,112,050	Ψ072,200	33.8170	2023-
15	111115	Johnson Group David S Johnson Jr	Louis	\$2,110,560	\$1,248,000	40.87%	2024
	23-	Town and Country Investors LLC Johnson	St.	+-,,	+-,	1010170	2023-
16	111116	Group	Louis	\$1,655,710	\$1,011,200	38.93%	2024
	23-	Town and Country Investors LLC A Mo LTD	St.	, , ,	_ · / /		2023-
17	111117	Johnson Group David S Johnson Jr	Louis	\$1,146,270	\$835,200	27.14%	2024
	23-	Town and Country Investors LLC Johnson	St.	, ,	,		2023-
18	111118	Group	Louis	\$1,189,470	\$409,600	65.56%	2024
	23-	Town and Country Investors LLC Johnson	St.		•		2023-
19	111119	Group	Louis	\$1,039,170	\$688,000	33.79%	2024
	23-	Live Oak Development A General Ptnsp	St.		-		2023-
20	111120	Johnson Group	Louis	\$1,549,500	\$1,200,000	22.56%	2024
	23-	-	St.				2023-
21	111122	The Helmsing Partnership LLC	Louis	\$1,508,770	\$1,068,800	29.16%	2024
	23-		St.				2023-
22	111127	CI LLC	Louis	\$2,714,210	\$1,516,800	44.12%	2024
	23-		St.				2023-
23	111187	L2 Karma Fund 3 LLC	Louis	\$734,750	\$576,000	21.61%	2024

	22		Q.				2022
24	23- 111188	L2 Karma Fund 5 LLC	St. Louis	\$710,460	\$451,200	36.49%	2023- 2024
	23-		St.				2023-
25	111190	McGinley Family LTD Partnership No 1	Louis	\$1,172,740	\$672,960	42.62%	2024
	23-		St.				2023-
26	111191	Realty Income Properties 7 LLC	Louis	\$576,930	\$572,800	0.72%	2024
	23-		St.				2023-
27	111192	7199 Natural Bridge Developers Corp	Louis	\$527,260	\$432,000	18.07%	2024
	23-	Spring WG Olivette MO LLC Spirit WG	St.				2023-
28	111193	Olivette MO LLC	Louis	\$1,060,960	\$582,400	45.11%	2024
	23-		St.		Φ.Σ.Ο. (2.0)		2023-
29	111195	Gravois Development Partnership LLP	Louis	\$688,450	\$589,630	14.35%	2024
	23-	•	St.				2023-
30	111196	Natria LLC	Louis	\$657,630	\$468,800	28.71%	2024
	23-		St.		,		2023-
31	111197	Gravois Bluffs North 5 B2 LLC	Louis	\$976,380	\$601,600	38.38%	2024
	23-		St.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , ,		2023-
32	111198	Dixon Family Trust Manchester LC	Louis	\$796,830	\$572,800	28.12%	2024
	23-	, , , , , , , , , , , , , , , , , , ,	St.	1	1 9		2023-
33	111199	Chesterfield Parkway LLC	Louis	\$956,510	\$569,600	40.45%	2024
	23-		St.	12.2.72	1 9		2023-
34	111200	WG DST 3	Louis	\$765,630	\$632,000	17.45%	2024
31	23-	110 201 3	St.	ψ, σε, σε σ	ψο <b>υΣ</b> ,σοσ	177.1070	2023-
35	111201	Ruston LLC	Louis	\$981,860	\$672,000	31.56%	2024
33	23-	Ruston EEC	St.	ψ201,000	ψ072,000	31.3070	2023-
36	111247	William E Buckley	Louis	\$113,320	\$92,970	17.96%	2024
30	23-	William L Backley	St.	Ψ113,320	Ψ,2,,,,,,	17.5070	2023-
37	11230	Grant Michael Thornton	Louis	\$670	\$420	37.31%	2023
31	23-	Grant Wienaer Thornton	St.	ΨΟ/Ο	Ψ-120	37.3170	2023-
38	11240	Grant Michael Thornton	Louis	\$33,360	\$14,520	56.47%	2023
36	23-	Grant Wichael Thornton	St.	Ψ33,300	\$14,320	30.4770	2023-
39	11244	Grant Michael Thornton	Louis	\$21,640	\$7,680	64.51%	2023-
39	23-	Grant Wichael Thornton	St.	\$21,040	\$7,000	04.5170	2023-
40	14890	Lantz Sharp	Louis	\$59,450	\$51,870	12.75%	2023-
40	23-	Lantz Sharp	St.	\$39,430	\$31,670	12.73%	2024
41	19845	Lantz Sharp		\$50.450	¢51 970	12.750/	2023-
41	23-	Lantz Sharp	Louis	\$59,450	\$51,870	12.75%	
42	23- 19846	Lantz Sharp	St.	\$61,850	\$51,870	16.14%	2023- 2024
42		Lantz Sharp	Louis	\$01,630	\$31,670	10.14%	
12	23-	I anta Cham	St.	\$61.050	¢51 070	16 1 40/	2023-
43	19847	Lantz Sharp	Louis	\$61,850	\$51,870	16.14%	2024
44	23-	Tiffony MILL C	Lookson	\$22,000	\$20,400	5.000/	2022
44	302099	Tiffany MJ LLC	Jackson	\$32,000	\$30,400	5.00%	2023
1.5	23-	Crysonay Dronardias	In alman	\$200,022	¢104.000	0.010/	2022
45	302136	Sweeney Properties	Jackson	\$200,032	\$184,000	8.01%	2023
	23-	D11 4 L ! 1 G ! T/	T1	Φ <i>E</i> ( 41 (	¢40.600	12 000/	2022
46	302633	Russell and Linda Sims Ttees	Jackson	\$56,416	\$49,600	12.08%	2023
	23-	II II DDAGI I I D I		φ <b>2.2</b> 40.000	φ <b>ο 73</b> 0 000	16.3694	2023-
47	52002	Unilever DBA Chesebrough Ponds	Cole	\$3,248,000	\$2,720,000	16.26%	2024
	24-	D ' 11 D' 11	St.	Φ <b>5</b> 00 0 50	ф4 <b>2</b> 0.010	12.050/	2024
48	10275	Danielle Diehl	Louis	\$509,960	\$438,810	13.95%	2024

	24-		St.				
49	10295	Henry Ofulue Azuani	Louis	\$55,100	\$44,840	18.62%	2024

# Exhibit B. Dismissals

#	Appeal Number	Name	County
1	22-33001	B and L Developers LLC	Greene
2	23-10716	Parkview Place Apartments LP	St. Louis
3	23-111006	WJD Properties	St. Louis
4	23-111007	James Luesse	St. Louis
5	23-111008	WJD Properties	St. Louis
6	23-111009	WJD Properties	St. Louis
7	23-111010	WJD Properties	St. Louis
8	23-111011	WJD Properties	St. Louis
9	23-111012	WJD Properties	St. Louis
10	23-111013	WJD Properties	St. Louis
11	23-111014	WJD Properties	St. Louis
12	23-111015	J Schmidt Properties LLC	St. Louis
13	23-111016	ZANE TRUMAN	St. Louis
14	23-111017	James Luesse	St. Louis
15	23-111018	Z and N TRUMAN PROP	St. Louis
16	23-111019	Z and N TRUMAN PROP	St. Louis
17	23-111020	Z and N TRUMAN PROP	St. Louis
18	23-111021	Z and N TRUMAN PROP	St. Louis
19	23-111022	MARGARE IMRE	St. Louis
20	23-111023	WJD Properties	St. Louis
21	23-111024	WJD Properties	St. Louis
22	23-111025	James Luesse	St. Louis
23	23-111026	WJD Properties	St. Louis
24	23-111027	WJD Properties	St. Louis
25	23-111028	Z and N TRUMAN PROP	St. Louis
26	23-111029	WJD Properties	St. Louis
27	23-111030	WJD Properties	St. Louis
28	23-111031	James Luesse	St. Louis
29	23-111032	Falcour Properties	St. Louis
30	23-111033	WJD Properties	St. Louis
31	23-111034	WJD Properties	St. Louis
32	23-111035	WJD Properties	St. Louis
33	23-111036	Z and N TRUMAN PROP	St. Louis
34	23-111152	WG DST 2	St. Louis
35	23-111154	WG DST 2	St. Louis
36	23-111165	Monroe Eureka LLC	St. Louis
37	23-111171	Pace Lakewood LLC Pace Properties Inc	St. Louis
38	23-111184	Exchangeright Net Leased Portfolio 16 Dst	St. Louis
39	23-111186	Exchangeright Net Leased Portfolio 16 Dst	St. Louis
41	23-111189	McGinley Family Limited Partnership No 1	St. Louis
42	23-111194	Gravois Development Partnership LLPA	St. Louis

43	23-112353	Patel Ankit Amrut Revocable Trust	St. Louis
44	23-32770	Benjamin Cooper	Jackson
45	23-32771	Benjamin Cooper	Jackson
47	24-89656	Kanakuk Ministries	Taney

### Exhibit C. Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
	FORM 11s												
1	Iron	62,702,910	11.25%	3,682,820	-0.04%	68,376,075	0.07%	30,859,799	3.51%	26,595,310	6.18%	192,216,914	5.24%
2	Lafayette	298,773,138	13.73%	23,946,299	0.24%	59,145,822	-0.21%	12,033,504	8.44%	133,990,510	-0.17%	527,889,273	9.45%
3	Marion	259,807,180	11.22%	16,408,400	0.76%	119,982,000	6.84%	38,699,336	-1.48%	125,030,571	-29.66%	559,927,487	-2.80%
4	Wayne	71,836,060	10.40%	4,555,430	3.48%	28,561,660	10.71%	10,301,657	11.56%	36,970,702	-0.03%	152,225,509	8.87%

### Exhibit D. Form 11As

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
	FORM 11As												
1	Madison	80,790,700	-0.08%	5,281,270	-0.15%	22,618,430	-4.92%	8,549,496	64.49%	39,959,793	4.57%	157,199,689	3.92%

Exhibit E. Orders to Boards of Equalization to Close

#	County Name
1	Iron County
2	Lafayette County
3	Marion County
4	Wayne County