

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: 09/16/2025

Time: 10:00 a.m.

Place: 3705 Missouri Blvd., Suite 100
Small Conference Room
Jefferson City, MO 65109 and
Microsoft Teams 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 (via Microsoft Teams)
M. Fudge (MDF), Appraisal and Assessment Manager, Original Assessment
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager, Local Assistance
S. Wankum (SW), Miscellaneous Professional

► **Review Minutes from Previous Meeting**

- Approved
- Corrected as follows:

► **Agenda**

- GAR called the meeting to order at 10:00 a.m. There were additional participants on the call or in the meeting room.
- 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. At the time the meeting went into closed session no other participants were on the call or in the meeting room other than STC staff. The meeting went into closed session at 10:45 a.m. GWR made a motion to reopen the meeting at 12:37 p.m. DM seconded the motion. The meeting reopened at 12:37 p.m. No other participants were on the call or in the meeting room other than STC staff when returning to open session.
- GWR made a motion to adjourn the meeting at 12:39 p.m. The motion was seconded by DM. The meeting adjourned at 12:39 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 10:00 A.M.
DATE: TUESDAY, SEPTEMBER 16, 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 September 15, 2025, at 12:10 p.m. on the front door of the building by Stacey Jacobs and at 12:11 p.m. on the STC website by Debbie Hagenhoff. The agenda was posted late because Stacey Jacobs forgot the time of the typical meeting had changed to 10:00 a.m.

A PORTION OF THE MEETING MAY BE CLOSED TO DISCUSS LITIGATION OR PERSONNEL MATTERS PURSUANT TO SECTION 610.021, RSMo

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, September 16, 2025

10:00 a.m.

- I. Stipulations**
 - A. Exhibit A., 1 – 144
- II. Dismissals**
 - A. Exhibit B., 1 – 28
- III. Form 11**
 - A. Exhibit C., 1
- IV. Amended Form 11**
 - A. Exhibit D., 1
- V. Form 11As**
 - A. Exhibit C., 1 – 7
- VI. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated August 26, 2025, and September 10, 2025, and Closed Meeting Minutes date August 26, 2025)
 - C. Section Update
 - D. 2025 MOARK Roundtable Questions
 - E. FY-2027 STC Budget Submission Approval
- VII. Legal**
 - A. Section Update
- VIII. Local Assistance**
 - A. Section Update
- IX. Original Assessment**
 - A. Section Update
- X. Legislative Update**
- XI. Commission Comments**
- XII. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XIII. Open Session**
- XIV. Adjournment¹**

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

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

Topic: Stipulations

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

Vote/Action Taken:

| | | |
|---|---|---|
| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea | <input type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input checked="" type="checkbox"/> Not Present |

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. DM made a motion to approve the Dismissals on Exhibit B. GAR seconded the motion.

Vote/Action Taken:

| | | |
|---|---|---|
| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea | <input type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input checked="" type="checkbox"/> Not Present |

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

Specific directions for the interim period:

Topic: Form 11

Motion(s)/Comments: SJ presented the Form 11 that was ready for approval, which was listed on Exhibit C. of the agenda. DM made a motion to approve the Form 11 on Exhibit C. GAR seconded the motion.

Vote/Action Taken:

| | | |
|---|---|---|
| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present |

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

Specific directions for the interim period:

Topic: Amended Form 11

Motion(s)/Comments: SJ presented the amended Form 11 that was ready for approval, which was listed on Exhibit D. of the agenda. DM made a motion to approve the Form 11 on Exhibit D. GWR seconded the motion.

Vote/Action Taken:

| | | |
|---|---|---|
| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present |

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

Specific directions for the interim period:

Topic: Form 11As

Motion(s)/Comments: SJ presented the Form 11As that were ready for approval, which were listed on Exhibit E. of the agenda. DM made a motion to approve the Form 11As on Exhibit E. GWR seconded the motion.

Vote/Action Taken:

| | | |
|---|---|---|
| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
| <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain | <input type="checkbox"/> Abstain |
| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present |

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 August 26, 2025, and September 10, 2025, and Closed Meeting Minutes dated August 26, 2025. DM made a motion to approve the minutes for the Meeting of the State Tax Commission dated August 26, 2025, and September 10, 2025, and Closed Meeting Minutes dated August 26, 2025. GWR seconded the motion.

Vote/Action Taken:

| | | |
|---|---|---|
| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
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| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present |

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

Specific directions for the interim period:

Topic: FY-2027 STC Budget Submission Approval

Motion(s)/Comments: SJ presented the proposed FY-2027 STC Budget for submission. The Commission and team members provided some updates that needed to be made. SJ stated she would make the changes and send another copy for review before the final submission. DM made a motion to approve the FY-2027 STC Budget with the amendments from team members and those amendments are to be reviewed before submission. GAR seconded the motion.

Vote/Action Taken:

| | | |
|---|---|---|
| Gary Romine, Chairman | Debbi McGinnis, Commissioner | Greg Razer, Commissioner |
| <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea | <input checked="" type="checkbox"/> Yea |
| <input type="checkbox"/> Nay | <input type="checkbox"/> Nay | <input type="checkbox"/> Nay |
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| <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present | <input type="checkbox"/> Not Present |

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

Specific directions for the interim period:

Topic: Personnel – Local Assistance

Motion(s)/Comments: LJ presented a recommendation to hire Ms. Robin Brous for the Appraisal and Assessment Representative position at an annual salary of \$52,500, effective October 1, 2025, or a date provided by the candidate with a one-year probationary period. GWR made a motion to approve the recommendation to hire Ms. Robin Brous for the Appraisal and Assessment Representative position with an annual salary of \$52,500, effective October 1, 2025, or a date provided by the candidate with a one-year probationary period. 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 |
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Continue Discussion/Vote until meeting at:
Date: Time: Place:

Specific directions for the interim period:

Topic: Personnel – Local Assistance

Motion(s)/Comments: LJ presented a recommendation to hire Mr. Jack Niemeyer for the Appraisal and Assessment Representative position at an annual salary of \$58,762, effective October 1, 2025, or a date provided by the candidate with a one-year probationary period. GWR made a motion to approve the recommendation to hire Mr. Jack Niemeyer for the Appraisal and Assessment Representative position with an annual salary of \$58,762, effective October 1, 2025, or a date provided by the candidate with a one-year probationary period. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

Yea

Yea

Yea

Nay

Nay

Nay

Abstain

Abstain

Abstain

Not Present

Not Present

Not Present

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.

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: 2025 MOARK Roundtable Questions

Motion(s)/Comments: SJ presented the 2025 MOARK Roundtable Questions for the October 7, 2025. Team members were assigned questions and will get draft responses back to SJ before the next scheduled Commission Meeting on September 30, 2025. All responses will be reviewed during the September 30, 2025, Commission 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 projects and schedules for the Hearing Officers for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

Motion(s)/Comments: LJ presented the Local Assistance Section Update and discussed the progress of the 2025-2026 cycle.

Informational Meeting, No Vote Taken:

Topic: Original Assessment Section Update

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

Informational Meeting, No Vote Taken:

Topic: Legislative Update

Motion(s)/Comments: DH presented the Legislative Update and discussed legislation and projects he is working on.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

| # | Appeal Number | Name | County | Current Assd Value | Stipulated Assd Value | Diff | Tax Years |
|----|---------------|--|----------------|--------------------|-----------------------|--------|-----------|
| 1 | 14-84012 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,005,530 | \$573,224 | 42.99% | 2014 |
| 2 | 14-84013 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$28,577 | \$11,954 | 58.17% | 2014 |
| 3 | 14-84014 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$42,840 | \$16,747 | 60.91% | 2014 |
| 4 | 14-84015 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,320 | \$1,622 | 62.45% | 2014 |
| 5 | 14-84016 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$71,673 | \$31,700 | 55.77% | 2014 |
| 6 | 14-84017 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,128 | \$8,277 | 31.75% | 2014 |
| 7 | 14-84018 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$44,620 | \$14,091 | 68.42% | 2014 |
| 8 | 14-84019 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,530 | \$636 | 58.43% | 2014 |
| 9 | 14-84020 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,370 | \$3,748 | 63.86% | 2014 |
| 10 | 14-84021 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$3,820 | \$1,614 | 57.75% | 2014 |
| 11 | 14-84022 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,974 | \$5,152 | 53.05% | 2014 |
| 12 | 14-84023 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$141 | 61.89% | 2014 |
| 13 | 14-84502 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$72,280 | \$35,175 | 51.34% | 2014 |
| 14 | 14-84503 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$55,410 | \$35,433 | 36.05% | 2014 |
| 15 | 15-84015 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$42,840 | \$16,005 | 62.64% | 2015 |
| 16 | 15-84016 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,320 | \$1,583 | 63.36% | 2015 |
| 17 | 15-84017 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$3,820 | \$1,443 | 62.23% | 2015 |
| 18 | 15-84018 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$44,620 | \$13,460 | 69.83% | 2015 |
| 19 | 15-84019 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,530 | \$568 | 62.88% | 2015 |
| 20 | 15-84020 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,069,880 | \$624,091 | 41.67% | 2015 |
| 21 | 15-84021 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$28,577 | \$11,234 | 60.69% | 2015 |
| 22 | 15-84022 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,970 | \$4,901 | 55.32% | 2015 |
| 23 | 15-84023 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$125 | 66.22% | 2015 |

| | | | | | | | |
|----|----------|--|----------------|-------------|-----------|--------|------|
| 24 | 15-84024 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,370 | \$3,556 | 65.71% | 2015 |
| 25 | 15-84025 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$72,270 | \$29,881 | 58.65% | 2015 |
| 26 | 15-84026 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,128 | \$7,632 | 37.07% | 2015 |
| 27 | 15-84525 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$72,280 | \$33,416 | 53.77% | 2015 |
| 28 | 15-84526 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$61,100 | \$40,513 | 33.69% | 2015 |
| 29 | 16-84000 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$42,836 | \$16,877 | 60.60% | 2016 |
| 30 | 16-84001 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,320 | \$1,583 | 63.36% | 2016 |
| 31 | 16-84002 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$3,820 | \$1,443 | 62.23% | 2016 |
| 32 | 16-84003 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$44,616 | \$14,906 | 66.59% | 2016 |
| 33 | 16-84004 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,530 | \$568 | 62.88% | 2016 |
| 34 | 16-84005 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$28,577 | \$11,326 | 60.37% | 2016 |
| 35 | 16-84006 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,309,409 | \$851,050 | 35.01% | 2016 |
| 36 | 16-84007 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,969 | \$4,901 | 55.32% | 2016 |
| 37 | 16-84008 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$125 | 66.22% | 2016 |
| 38 | 16-84009 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,369 | \$3,579 | 65.48% | 2016 |
| 39 | 16-84010 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,129 | \$7,632 | 37.08% | 2016 |
| 40 | 16-84011 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$72,263 | \$29,878 | 58.65% | 2016 |
| 41 | 16-84503 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$90,620 | \$21,248 | 76.55% | 2016 |
| 42 | 16-84504 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$120,360 | \$31,980 | 73.43% | 2016 |
| 43 | 17-84012 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,315,147 | \$868,969 | 33.93% | 2017 |
| 44 | 17-84013 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$34,176 | \$9,957 | 70.87% | 2017 |
| 45 | 17-84014 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$42,839 | \$15,441 | 63.96% | 2017 |
| 46 | 17-84015 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,323 | \$1,515 | 64.95% | 2017 |
| 47 | 17-84016 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$72,183 | \$27,137 | 62.41% | 2017 |
| 48 | 17-84017 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,128 | \$6,436 | 46.93% | 2017 |

| | | | | | | | |
|----|----------|--|----------------|-------------|-----------|--------|------|
| 49 | 17-84018 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$44,620 | \$13,840 | 68.98% | 2017 |
| 50 | 17-84019 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,525 | \$432 | 71.67% | 2017 |
| 51 | 17-84020 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,371 | \$3,231 | 68.85% | 2017 |
| 52 | 17-84021 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$3,823 | \$1,102 | 71.17% | 2017 |
| 53 | 17-84022 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$10,975 | \$4,436 | 59.58% | 2017 |
| 54 | 17-84023 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$372 | \$91 | 75.54% | 2017 |
| 55 | 17-84502 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$95,390 | \$20,715 | 78.28% | 2017 |
| 56 | 17-84503 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$136,840 | \$40,707 | 70.25% | 2017 |
| 57 | 18-84002 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$5,110 | \$2,268 | 55.62% | 2018 |
| 58 | 18-84003 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$59,430 | \$31,358 | 47.24% | 2018 |
| 59 | 18-84004 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,170 | \$1,277 | 69.38% | 2018 |
| 60 | 18-84005 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,700 | \$536 | 68.47% | 2018 |
| 61 | 18-84006 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$51,830 | \$20,625 | 60.21% | 2018 |
| 62 | 18-84007 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$32,980 | \$13,694 | 58.48% | 2018 |
| 63 | 18-84008 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,349,580 | \$888,511 | 34.16% | 2018 |
| 64 | 18-84009 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$117 | 68.38% | 2018 |
| 65 | 18-84010 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,800 | \$5,998 | 53.14% | 2018 |
| 66 | 18-84011 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,810 | \$5,506 | 57.02% | 2018 |
| 67 | 18-84012 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$13,300 | \$7,045 | 47.03% | 2018 |
| 68 | 18-84013 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$84,250 | \$37,867 | 55.05% | 2018 |
| 69 | 18-84507 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$27,680 | \$23,440 | 15.32% | 2018 |
| 70 | 18-84508 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | Ste. Genevieve | \$58,630 | \$53,677 | 8.45% | 2018 |
| 71 | 19-84011 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,353,520 | \$879,070 | 35.05% | 2019 |
| 72 | 19-84012 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$32,650 | \$12,784 | 60.85% | 2019 |
| 73 | 19-84013 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$48,820 | \$20,125 | 58.78% | 2019 |

| | | | | | | | |
|----|----------|--|--------------|-------------|-------------|--------|------|
| 75 | 19-84014 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$6,740 | \$2,694 | 60.03% | 2019 |
| 76 | 19-84015 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$83,300 | \$35,811 | 57.01% | 2019 |
| 77 | 19-84016 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$13,220 | \$6,441 | 51.28% | 2019 |
| 78 | 19-84017 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$51,290 | \$19,810 | 61.38% | 2019 |
| 79 | 19-84018 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,630 | \$5,263 | 58.33% | 2019 |
| 80 | 19-84019 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,140 | \$1,212 | 70.72% | 2019 |
| 81 | 19-84020 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,680 | \$5,672 | 55.27% | 2019 |
| 82 | 19-84021 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$74 | 80.00% | 2019 |
| 83 | 20-84001 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$57,020 | \$25,322 | 55.59% | 2020 |
| 84 | 20-84002 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$48,290 | \$19,272 | 60.09% | 2020 |
| 85 | 20-84007 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,990 | \$2,136 | 57.19% | 2020 |
| 86 | 20-84008 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,680 | \$472 | 71.90% | 2020 |
| 87 | 20-84010 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,522,630 | \$1,038,564 | 31.79% | 2020 |
| 88 | 20-84012 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,120 | \$1,152 | 72.04% | 2020 |
| 89 | 20-84013 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,550 | \$5,315 | 57.65% | 2020 |
| 90 | 20-84016 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$32,340 | \$12,074 | 62.67% | 2020 |
| 91 | 20-84017 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$74 | 80.00% | 2020 |
| 92 | 20-84021 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,460 | \$5,054 | 59.44% | 2020 |
| 93 | 20-84022 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$82,420 | \$33,900 | 58.87% | 2020 |
| 94 | 20-84023 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$13,130 | \$5,865 | 55.33% | 2020 |
| 95 | 22-84001 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$74 | 80.00% | 2022 |
| 96 | 22-84002 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,320 | \$4,767 | 61.31% | 2022 |
| 97 | 22-84003 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,070 | \$1,036 | 74.55% | 2022 |
| 98 | 22-84004 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$13,430 | \$6,018 | 55.19% | 2022 |
| 99 | 22-84005 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$55,230 | \$23,188 | 58.02% | 2022 |

| | | | | | | | |
|-----|-----------|--|----------------|--------------|--------------|--------|-----------|
| 100 | 22-84006 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,990 | \$4,809 | 62.98% | 2022 |
| 101 | 22-84007 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$80,880 | \$30,733 | 62.00% | 2022 |
| 102 | 22-84008 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$6,560 | \$2,470 | 62.35% | 2022 |
| 103 | 22-84009 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$47,500 | \$17,933 | 62.25% | 2022 |
| 104 | 22-84010 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$31,800 | \$10,960 | 65.53% | 2022 |
| 105 | 22-84011 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,546,750 | \$1,018,582 | 34.15% | 2022 |
| 106 | 23-10619 | Parviz Bashirzadeh | St. Louis City | \$40,750 | \$37,140 | 8.86% | 2023 |
| 107 | 23-110066 | Tomaso G Sacco | St. Louis | \$44,590 | \$34,870 | 21.80% | 2023-2024 |
| 108 | 23-110895 | EDJ Leasing Co LP | St. Louis | \$15,039,900 | \$8,480,000 | 43.62% | 2023-2024 |
| 109 | 23-110896 | EDJ Leasing Co LP | St. Louis | \$640,000 | \$307,200 | 52.00% | 2023-2024 |
| 110 | 23-110898 | EDJ Leasing Co LP | St. Louis | \$16,922,850 | \$12,320,000 | 27.20% | 2023-2024 |
| 111 | 23-110998 | Renee M Berra Trustee | St. Louis | \$1,272,810 | \$945,250 | 25.74% | 2023-2024 |
| 112 | 23-112033 | EDJ Leasing Co LP | St. Louis | \$2,256,160 | \$697,600 | 69.08% | 2023 |
| 113 | 23-18395 | Behlmann Kenneth A and Linda Behlmann | St. Louis | \$362,030 | \$323,000 | 10.78% | 2023-2024 |
| 114 | 23-31254 | Shirley Cornwell | Jackson | \$3,775 | \$1,740 | 53.91% | 2023 |
| 115 | 23-32773 | Randall Sallee | Jackson | \$605,528 | \$222,561 | 63.25% | 2023-2024 |
| 116 | 23-69500 | Lowes Home Center LLC | Marion | \$2,196,110 | \$1,992,400 | 9.28% | 2023-2024 |
| 117 | 23-84009 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,502,210 | \$988,739 | 34.18% | 2023 |
| 118 | 23-84010 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$31,560 | \$10,550 | 66.57% | 2023 |
| 119 | 23-84011 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$47,150 | \$17,320 | 63.27% | 2023 |
| 120 | 23-84012 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,850 | \$1,996 | 58.85% | 2023 |
| 121 | 23-84013 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$80,190 | \$29,427 | 63.30% | 2023 |
| 122 | 23-84014 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,930 | \$4,275 | 66.94% | 2023 |
| 123 | 23-84015 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$54,430 | \$22,270 | 59.09% | 2023 |
| 124 | 23-84016 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,650 | \$422 | 74.42% | 2023 |

| | | | | | | | |
|-----|-----------|--|--------------|-------------|-------------|--------|------|
| 125 | 23-84017 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$13,190 | \$5,789 | 56.11% | 2023 |
| 126 | 23-84018 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,050 | \$999 | 75.33% | 2023 |
| 127 | 23-84019 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,220 | \$4,555 | 62.73% | 2023 |
| 128 | 23-84020 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$74 | 80.00% | 2023 |
| 129 | 24-10396 | Bio Merieux Inc A Missouri Corporation | St. Louis | \$2,522,080 | \$560,000 | 77.80% | 2024 |
| 130 | 24-300032 | Ronald Jurgeson | Jackson | \$353,800 | \$265,000 | 25.10% | 2024 |
| 131 | 24-300074 | OPAR 3 LLC | Jackson | \$589,190 | \$190,000 | 67.75% | 2024 |
| 132 | 24-300077 | IBP Oakwood Two SPE LLC | Jackson | \$7,391,019 | \$1,222,500 | 83.46% | 2024 |
| 133 | 24-84010 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$1,466,750 | \$897,364 | 38.82% | 2024 |
| 134 | 24-84011 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$31,336 | \$10,305 | 67.11% | 2024 |
| 135 | 24-84012 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$46,827 | \$16,841 | 64.04% | 2024 |
| 136 | 24-84013 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$6,451 | \$2,369 | 63.28% | 2024 |
| 137 | 24-84014 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$79,541 | \$28,388 | 64.31% | 2024 |
| 138 | 24-84015 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,865 | \$3,881 | 69.83% | 2024 |
| 139 | 24-84016 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$53,696 | \$21,531 | 59.90% | 2024 |
| 140 | 24-84017 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,981 | \$5,576 | 57.04% | 2024 |
| 141 | 24-84018 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$4,037 | \$981 | 75.70% | 2024 |
| 142 | 24-84019 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$12,129 | \$4,367 | 64.00% | 2024 |
| 143 | 24-84020 | Spire Missouri Inc fka Missouri Natural Gas division of Laclede Gas Co | St. Francois | \$370 | \$74 | 80.00% | 2024 |
| 144 | 25-300002 | Kansas City Property Group II LLC | Jackson | \$245,024 | \$94,774 | 61.32% | 2025 |

Exhibit B. Dismissals

| # | Appeal Number | Name | County |
|----|---------------|---|-----------|
| 1 | 23-10018 | Anton Dubinsky | St. Louis |
| 2 | 23-10019 | Anton Dubinsky | St. Louis |
| 3 | 23-112166 | Rock 17 Properties L L C | St. Louis |
| 4 | 23-112167 | Rock 17 Properties L L C | St. Louis |
| 5 | 23-112168 | Ziern Galleries Inc | St. Louis |
| 6 | 23-112212 | Port Royal Ranch LLC | St. Louis |
| 7 | 23-112213 | ST ALBANS PROPERTIES L LC | St. Louis |
| 8 | 23-112214 | Wildhorse Creek Properties LLC Jay Lutzenberger | St. Louis |
| 9 | 23-112215 | Wildhorse Creek Properties LLC Jay Lutzenberger | St. Louis |
| 10 | 23-112216 | Wildhorse Creek Properties LLC Jay Lutzenberger | St. Louis |
| 11 | 23-112217 | ST ALBANS PROPERTIES L LC | St. Louis |
| 12 | 23-112218 | ST ALBANS PROPERTIES L LC | St. Louis |
| 13 | 23-112219 | Wildhorse Creek Properties L L C | St. Louis |
| 14 | 23-112220 | ST ALBANS PROPERTIES L LC | St. Louis |
| 15 | 23-112221 | ST ALBANS PROPERTIES L L C | St. Louis |
| 16 | 23-112222 | ST ALBANS PROPERTIES L L C | St. Louis |
| 17 | 23-112223 | Wildhorse Creek Properties L L C | St. Louis |
| 18 | 23-112224 | ST ALBANS PROPERTIES L L C | St. Louis |
| 19 | 23-112225 | ST ALBANS PROPERTIES L LC | St. Louis |
| 20 | 23-112226 | ST ALBANS PROPERTIES L L C | St. Louis |
| 21 | 23-112251 | WOLFF GARY TRUSTEE | St. Louis |
| 22 | 23-112256 | Oak Forest LTDa Mo LTD Ptnsp Midland Management Corp William T Vano | St. Louis |
| 23 | 23-112257 | Oak Forest Ii L P Midland Management Corp William T Vano | St. Louis |
| 24 | 23-112268 | Holtzman Douglas S and Sabina Hw | St. Louis |
| 25 | 23-112271 | Ppm Linpage L L C | St. Louis |
| 26 | 23-112280 | WOLFF SAMUEL TODD REVOCABLE LIVING TRUST | St. Louis |
| 27 | 23-112285 | GUIRL LISA T LIVING TRUST | St. Louis |
| 28 | 23-112286 | Sansone Mary A Missouri Qualified Personal Residence Trust | St. Louis |

Exhibit C., Form 11

| | | 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 11 | | | | | | | | | | | | | |
| 1 | Mississippi | 65,206,570 | 3.59% | 29,138,900 | 0.49% | 27,349,430 | 2.01% | 8,657,970 | -7.65% | 59,208,060 | -3.69% | 189,560,930 | 0.71% |

Exhibit D., Amended Form 11

| # | County | Residential | | Agricultural | | Commercial | | Business Personal Property | | Personal Property | | Total | |
|------------------------|----------|----------------------|-----------------------------|---|-----------------------------|----------------------|-----------------------------|----------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
| | | 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 11 AMENDED | | | | | | | | | | | | | |
| 1 | Harrison | 47,951,800 | 9.91% | 23,047,310 | -0.72% | 24,174,600 | -7.92% | 7,971,301 | 7.93% | 40,536,069 | 2.55% | 143,681,080 | 4.96% |

Exhibit E., Form 11As

| # | County | Residential | | Agricultural | | Commercial | | Business Personal Property | | Personal Property | | Total | |
|------------------|----------|----------------------|-----------------------------|---|-----------------------------|----------------------|-----------------------------|----------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
| | | 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 | Barton | 81,780,950 | 13.37% | 19,846,240 | 2.27% | 70,321,250 | 3.37% | 14,884,892 | 54.10% | 52,362,608 | 1.96% | 239,195,940 | 10.02% |
| 2 | Clark | 51,268,880 | 12.72% | 19,333,100 | 0.06% | 15,040,210 | -0.40% | 2,830,020 | -8.76% | 36,730,030 | 1.71% | 125,202,240 | 5.83% |
| 3 | Harrison | 47,901,380 | 9.80% | 23,055,200 | -0.69% | 24,163,220 | -7.97% | 7,971,301 | 7.93% | 41,888,734 | 5.98% | 144,979,835 | 5.91% |
| 4 | Laclede | 261,537,440 | 11.53% | 14,261,390 | 5.51% | 127,577,730 | 7.32% | 43,651,740 | 2.08% | 120,795,928 | 9.01% | 567,824,228 | 10.40% |
| 5 | Morgan | 441,298,400 | 13.59% | 28,225,910 | 9.06% | 66,856,370 | 6.66% | 8,483,146 | -3.61% | 119,658,081 | 6.32% | 664,521,907 | 12.20% |
| 6 | Osage | 139,956,313 | 10.49% | 15,764,341 | 7.48% | 49,805,755 | 0.54% | 5,177,200 | -3.46% | 71,759,351 | 7.40% | 282,462,960 | 9.21% |
| 7 | Perry | 227,651,608 | 9.62% | 14,498,138 | 1.65% | 95,946,069 | 12.76% | 45,435,202 | 13.18% | 99,765,709 | 8.04% | 483,296,726 | 11.17% |