STATE TAX COMMISSION OF MISSOURI
MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Date: 07/08/2025 **Time:** 1:30 p.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
M. Fudge (MDF), Appraisal and Assessment Manager, Original Assessment
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 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 2:22 p.m. GWR made a motion to reopen the meeting at 3:15 p.m. DM seconded the motion. The meeting reopened at 3:15 p.m.

- GWR made a motion to adjourn the meeting at 3:18 p.m. The motion was seconded by DM. The meeting adjourned at 3:18 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, JULY 8, 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 July 7, 2025, at 12:45 p.m. on the front door of the building by Stacey Jacobs and at 12:50 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, July 8, 2025
1:30 p.m.

I. Original Assessment Certifications

A. Document 2 – 2025 Amended Certification of Commercial Aircraft Owned by Others dated 07-08-2025
B. Document 2 – 2025 Amended Certification of Commercial Aircraft Owned by Airlines dated 07-08-2025
C. Document 2 – 2025 Amended Certification of Centrally Assessed Railroad and Utility Companies

II. Stipulations

A. Exhibit A., 1 – 74

III. Dismissals

A. Exhibit B., 1 – 3

IV. Form 11s

A. Exhibit C., 1 – 9

V. Orders to Boards of Equalization

A. Exhibit D., 1 – 4, Orders to Close
B. Audrain County Equalization Order
C. Pike County Equalization Order

VI. Administration

A. STC Calendar Update
B. Approval of Minutes
   (Meeting of the State Tax Commission of Missouri dated June 24, 2025, and Closed Meeting Minutes date June 24, 2025)
C. Section Update
D. MSAA Physical Inspection Procedures Request Draft Response
E. FY-2026 Assessment Maintenance Rate Approval
F. MSAA September 2025 Course Approval Request
G. 2025 MACCEA Annual Conference Request
H. FY-2026 Professional Leadership and Development Award

VII. Legal

A. Section Update
B. Missouri Lawyers Weekly Renewal Request

VIII. Local Assistance

A. Section Update
B. New Maintenance Plan Discussion
C. MMA Request

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. Adjournment[1]

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

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

Agenda - Vote Taken

Meeting Date: 07/08/25

Topic: Original Assessment Certification – Document 2 – 2025 Amended Certification of Commercial Aircraft Owned by Others dated 07-08-2025

Motion(s)/Comments: MDF presented the amended Certification of Commercial Aircraft Owned by Others as illustrated on Document 2 dated July 8, 2025. GWR made a motion to approve the amended Certification of Commercial Aircraft Owned by Others. 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: Original Assessment Certification – Document 2 – 2025 Amended Certification of Commercial Aircraft Owned by Airlines dated 07-08-2025

Motion(s)/Comments: MDF presented the amended Certification of Commercial Aircraft Owned by Airlines as illustrated on Document 2 dated July 8, 2025. GWR made a motion to approve the amended Certification of Commercial Aircraft Owned by Airlines. 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: Original Assessment Certification – Document 2 – 2025 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-08-2025

Motion(s)/Comments: MDF presented the amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Document 2 dated July 8, 2025. GWR made a motion to approve the amended Certification of Centrally Assessed Railroad and Utility Companies. 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: 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 on Exhibit A. DM seconded the motion. GKA provided that #6 on Exhibit A. should be for tax year 2023 only, #14 should not be approved as it has incorrect information, and #74 should be removed, but have the taxpayer's name updated on the June 24, 2025, Commission Meeting Minutes. GWR amended the motion to approve the included changes presented by GKA. 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: 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 on Exhibit B. 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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for approval, which were listed on Exhibit C. of the agenda. SJ provided an update regarding the number of forms received and where each group was in the process. GWR made a motion to approve the Form 11s on Exhibit C. 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: 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 or by July 31, 2025. The Orders that were ready for approval were listed on Exhibit D. of the agenda. GWR made a motion to approve the Orders to the Boards of Equalization listed on Exhibit D. to close once they have completed business or by July 31, 2025. 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: Order to Board of Equalization, Audrain County Equalization Order

Motion(s)/Comments: SJ presented an Equalization Order for the Audrain County Board of Equalization to increase residential assessments 10% since the County Assessor, Melissa Maupin, did not follow the recommendations of the draft Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Equalization Order for the Audrain County Board of Equalization to increase residential assessments an additional 10% and for SJ to amend the order to include "additional" describing the increase is in addition to the Assessor's increases. 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: Order to Board of Equalization, Pike County Equalization Order

Motion(s)/Comments: SJ presented an Equalization Order for the Pike County Board of Equalization to increase residential assessments 15% since the County Assessor, Tracy Foster, did not follow the recommendations of the draft Memorandum of Understanding (MOU) to comply with the 2024-2025 Assessment Maintenance Plan. GWR made a motion to approve the Equalization Order for the Pike County Board of Equalization to increase residential assessments 15%. 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: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated June 24, 2025, and Closed Meeting Minutes dated June 24, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated June 24, 2025, and Closed Meeting Minutes dated June 24, 2025. GAR 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: MSAA Physical Inspection Procedures Draft Response

Motion(s)/Comments: SJ presented a draft response recommended by the managers to the Missouri State Assessors' Association (MSAA) regarding their request for physical inspection procedures. GWR made a motion to approve the draft response to the MSAA regarding physical inspection procedures. 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: FY-2026 Assessment Maintenance Rate Approval

Motion(s)/Comments: SJ presented the FY-2026 funding for the assessment maintenance program distribution fund was appropriated at $3.30 per parcel at the 2024 certified parcel count. GWR made a motion to approve the FY-2026 funding at $3.30 per parcel at the 2024 certified parcel count. 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: MSAA September 2025 Course Approval Request

Motion(s)/Comments: SJ presented the September 2025 MSAA course curriculum for Basic Appraisal Principles instructed by Doug Potts and a series of three workshops, Mass Appraisal Analysis & Benchmarks (1-day), Collection, Interpretation, and Model Building of Income and Expense Data (2-days), and Small Income-Producing Residential Properties (1-day), all instructed by Marion Johnson. GWR made a motion to approve the course curriculum for both training sessions. 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: 2025 MACCEA Annual Conference Request

Motion(s)/Comments: SJ presented a list of team members recommended to attend the 2025 Missouri Association of County Clerks and Election Authorities (MACCEA) Annual Conference, scheduled for September 16-18, 2025, at the Intercontinental Kansas City at the Plaza, Kansas City, MO. The estimated cost for the STC to attend the conference is $5,467.25. MDF modified his lodging to only be Tuesday and Wednesday nights and GWR requested to attend but would not need lodging accommodations. GWR made a motion to approve the list of team members to attend the 2025 MACCEA Annual Conference at an estimated cost of $5,500.00. 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: Missouri Lawyers Weekly Renewal Request

Motion(s)/Comments: GKA presented a request to renew the subscription for the *Missouri Lawyers Weekly* in the amount of $526.01. GWR made a motion to approve the subscription of *Missouri Lawyers Weekly* in the amount of $526.01. 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: MMA Request

Motion(s)/Comments: LJ presented a request to attend the Missouri Mappers Association (MMA) Annual Conference, August 5-8, 2025, in Camdenton, MO. The estimated cost to attend the conference is $657.57, this includes registration and travel. GWR made a motion to approve the attendance of LJ to the MMA Annual Conference, August 5-8, 2025, at an estimated cost of $657.57. 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: Personnel – Local Assistance

Motion(s)/Comments: LJ presented a recommendation to hire Rodney Cole as a part-time hourly employee to assist with training the new appraisers that have been hired. This part-time position would be effective July 16, 2025, at an hourly rate of $30.00 beginning July 16, 2025, not to exceed 40 hours in six months. GWR made a motion to hire Rodney Cole at $30.00 per hour effective July 16, 2025, not to exceed six months. 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: Personnel – Original Assessment

Motion(s)/Comments: MDF presented a request for an additional 80 hours for Rosella Schad to train him on rural electric cooperatives (RECs) and the OATS program through October 31, 2025, at an hourly rate of $100.00. GWR made a motion to approve the request for Ms. Schad's additional 80 hours at $100.00 per through October 31, 2025. 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: FY-2026 Professional Leadership and Development Award

Motion(s)/Comments: SJ presented the Commission the list of the top 10% (4 full time employees (FTE)) performers. Based on the criteria approved by the Commission in April 2024 the Professional Leadership and Development Award (PLDA) will be provided to the following team members: Alexis Crump, Senior Appraisal and Assessment Representative; Mark Fallert, Senior Appraisal and Assessment Representative; Michael Myers, Senior Appraisal and Assessment Representative; and Gary Stroup, Appraisal and Assessment Supervisor. SJ also presented the next three team members, in order of seniority, in the event any of the awardees decline. These alternate team members are Joe Berezowski, Senior Appraisal and Assessment Representative; Derek Gibbons, Senior Appraisal and Assessment Representative; and Tammy Mackay, Senior Appraisal and Assessment Representative. GWR made a motion to approve the award for the top 10% performers to Alexis Crump, Mark Fallert, Michael Myers, and Gary Stroup, as well as alternates, Joe Berezowski, Derek Gibbons, and Tammy Mackay. 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: Legal Section Update

Motion(s)/Comments: GKA presented the Legal Section Update and discussed the status of various appeals and projects.

Informational Meeting, No Vote Taken:

Topic: Local Assistance Section Update

Motion(s)/Comments: LJ presented the Local Assistance Section Update and discussed the progress of the 2023-2024 cycle and the preparation for the 2025-2026 cycle.

Informational Meeting, No Vote Taken:

Topic: New Maintenance Plan Discussion

Motion(s)/Comments: LJ presented the new Assessment Maintenance Plan for the 2026-2027 cycle. There were various changes throughout the document, most notable were the inclusion of the Assessors Oath of Office, Objective, Goal, reference to the Residential and Commercial Decisions Models that are in the Assessors Manual, and the removal of the Assessors Narrative and the projected budget. The Commission discussed the changes and LJ stated he would present a final version for approval at the next Commission Meeting scheduled for July 22, 2025.

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: GAR discussed the Legislative Update provided by Dan Hutton. GAR provided Mr. Hutton is working on legislative research regarding Hancock language and recommendations for any other legislative items.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10067	DACAS Properties	St. Louis	$647,410	$560,500	13.42%	2023-2024
2	23-10307	Viatcheslav Bugaev	St. Louis	$62,950	$60,670	3.62%	2023-2024
3	23-110351	Michael Austin	St. Louis	$52,820	$46,170	12.59%	2023-2024
4	23-111037	Mullanphy Gardens Acquisitions LLC	St. Louis	$1,508,770	$784,000	48.04%	2023-2024
5	23-111038	John H. Berra Sr.Family Limited Ptnshp No. 2	St. Louis	$1,475,580	$905,600	38.63%	2023-2024
6	23-111041	Coppergate Square LLC	St. Louis	$271,300	$185,090	31.78%	2023-~~2024~~
7	23-111042	Coppergate Square LLC	St. Louis	$934,240	$637,310	31.78%	2023-2024
8	23-111051	Dierbergs Four Seasons Inc. Etal	St. Louis	$3,938,940	$368,330	90.65%	2023-2024
9	23-111052	Dierbergs Four Seasons Inc. Etal	St. Louis	$2,005,180	$1,875,070	6.49%	2023-2024
10	23-111053	Caplaco Ten Inc. Etal Capitol Land Co.	St. Louis	$4,307,520	$3,638,400	15.53%	2023-2024
11	23-111056	Caplaco Twenty Three Inc. A MO Corp. Etal George K. Capps	St. Louis	$4,240,740	$4,121,600	2.81%	2023-2024
12	23-111062	Clubs Centre Partnership MO Gen Ptnsp	St. Louis	$1,651,970	$1,174,400	28.91%	2023-2024
13	23-111070	Camera Place LLC Deca Realty	St. Louis	$972,190	$668,000	31.29%	2023-2024
~~14~~	~~23-111081~~	~~Dierbergs Chesterfield Village Inc.~~	~~St. Louis~~	~~$5,105,696~~	~~$4,188,800~~	~~17.96%~~	~~2023-2024~~
15	23-111094	Eckelkamp Manchester 270 LLC	St. Louis	$2,581,120	$1,993,600	22.76%	2023-2024
16	23-111104	First Community Credit Union	St. Louis	$3,055,550	$1,628,800	46.69%	2023-2024
17	23-111112	Nygaard Partners LP A Georgia Limited P	St. Louis	$1,048,830	$915,200	12.74%	2023-2024
18	23-111114	Ladue Group LC	St. Louis	$1,669,730	$1,120,000	32.92%	2023-2024
19	23-111131	Rock Hill Quarries Co.	St. Louis	$769,700	$281,470	63.43%	2023-2024
20	23-111137	Maytag Service Co. of St. Louis Inc.	St. Louis	$715,810	$492,800	31.15%	2023-2024
21	23-111138	EBE Holdings LLC	St. Louis	$903,100	$643,200	28.78%	2023-2024
22	23-111139	Edelweiss Development LLC	St. Louis	$785,060	$521,600	33.56%	2023-2024
23	23-111140	Chesterfield Valley Professional Building Jim Thomas CPA	St. Louis	$2,255,420	$777,600	65.52%	2023-2024

The highlighted records above had a Nunc Pro Tunc approved during the September 30, 2025, Commission Meeting.

24	23-111148	South County Executive Building LLC	St. Louis	$1,964,220	$1,436,800	26.85%	2023-2024
25	23-111149	Wilson PS LLC	St. Louis	$1,406,370	$1,110,400	21.04%	2023-2024
26	23-111151	OPOF2020 WG I LLC	St. Louis	$646,400	$484,800	25.00%	2023-2024
27	23-111153	WG DST 2	St. Louis	$747,550	$529,150	29.22%	2023-2024
28	23-111155	WG DST 2	St. Louis	$1,118,940	$755,200	32.51%	2023-2024
29	23-111156	R & S Partnership	St. Louis	$731,140	$480,000	34.35%	2023-2024
30	23-111157	MDC Coast 2 LLC	St. Louis	$1,067,200	$760,000	28.79%	2023-2024
31	23-111158	WBFEMO001 LLC	St. Louis	$713,340	$457,600	35.85%	2023-2024
32	23-111159	Walgreen Co.	St. Louis	$692,380	$408,000	41.07%	2023-2024
33	23-111160	Realty Income Properties 31 LLC	St. Louis	$639,300	$435,200	31.93%	2023-2024
34	23-111161	Wltrust Properties Inc. c/pWalgreens	St. Louis	$796,480	$664,000	16.63%	2023-2024
35	23-111162	Walgreen Co.	St. Louis	$1,089,180	$688,000	36.83%	2023-2024
36	23-111163	Exchangeright Net Leased Portfolio 35 Dst	St. Louis	$859,490	$560,000	34.85%	2023-2024
37	23-111164	Petri Real Estate Co.	St. Louis	$752,830	$520,000	30.93%	2023-2024
38	23-111166	Monroe Eureka LLC	St. Louis	$644,220	$516,190	19.87%	2023-2024
39	23-111167	ARG WLGREF1001 LLC	St. Louis	$592,580	$320,000	46.00%	2023-2024
40	23-111168	ARG WLGREF1001 LLC	St. Louis	$709,760	$384,000	45.90%	2023-2024
41	23-111169	LFI Jennings LLC	St. Louis	$683,900	$371,200	45.72%	2023-2024
42	23-111170	Pace Lakewood LLC	St. Louis	$876,990	$436,290	50.25%	2023-2024
43	23-111172	Exchangeright Net Leased Portfolio 29	St. Louis	$673,280	$440,000	34.65%	2023-2024
44	23-111173	Shapiro Robert E Trustee Etal	St. Louis	$746,660	$512,000	31.43%	2023-2024
45	23-111174	Ellisville Associates II LLC	St. Louis	$985,440	$552,000	43.98%	2023-2024
46	23-111175	MDC Coastal II LLC	St. Louis	$830,110	$390,400	52.97%	2023-2024
47	23-111177	MDC Coastal II LLC	St. Louis	$993,660	$484,800	51.21%	2023-2024
48	23-111178	Karma Fund 12 LLC	St. Louis	$748,420	$432,000	42.28%	2023-2024

49	23-111179	G & J Pro 102 LLC	St. Louis	$906,400	$489,600	45.98%	2023-2024
50	23-111180	CS Loan Pool V LLC	St. Louis	$993,860	$582,400	41.40%	2023-2024
51	23-111181	ARG WLGREF1001 LLC	St. Louis	$599,650	$384,000	35.96%	2023-2024
52	23-111182	Menlo Realty Income Properties 27 LLC	St. Louis	$674,110	$489,600	27.37%	2023-2024
53	23-111183	St. Louis Retail Dst	St. Louis	$843,000	$568,000	32.62%	2023-2024
54	23-111185	Exchangeright Net Leased Portfolio 16 Dst	St. Louis	$837,400	$530,020	36.71%	2023-2024
55	23-111202	Kharrazi Izak	St. Louis	$852,260	$512,000	39.92%	2023-2024
56	23-111203	Watson Plaza LLC	St. Louis	$781,380	$552,000	29.36%	2023-2024
57	23-111204	Baldridge Dorsett LLC	St. Louis	$834,300	$624,000	25.21%	2023-2024
58	23-111205	Muckler Davis Family LLC	St. Louis	$767,170	$640,000	16.58%	2023-2024
59	23-111207	LHV Properties LLC	St. Louis	$765,630	$601,600	21.42%	2023-2024
60	23-111208	Cole WG Country Club Hills MO LLC	St. Louis	$624,060	$400,000	35.90%	2023-2024
61	23-111209	Realty Income Properties 7 LLC	St. Louis	$843,550	$390,400	53.72%	2023-2024
62	23-111210	Page Warson LLC III	St. Louis	$718,270	$480,000	33.17%	2023-2024
63	23-111211	RBS Investments LLC	St. Louis	$1,039,940	$630,400	39.38%	2023-2024
64	23-111212	CFV Ashby Inc.	St. Louis	$716,700	$484,800	32.36%	2023-2024
65	23-111257	DeHart Family Limited Partnership No. 1	St. Louis	$466,850	$291,200	37.62%	2023-2024
69	23-11168	Nicolas Antonie Ganim	St. Louis	$33,250	$32,110	3.43%	2023-2024
70	23-11219	Alan M. Needle	St. Louis	$45,580	$41,740	8.42%	2023-2024
71	24-10363	Thomas George Lucas	St. Louis	$113,940	$71,250	37.47%	2024
72	24-300012	DB Commercial Realty LLC	Jackson	$133,984	$102,400	23.57%	2024
73	24-43000	DGD Racing LLC	Bates	$2,950,490	$1,843,360	37.52%	2024
~~74~~	~~**23-112131**~~	~~**Hickock Holdings LLC**~~	~~St. Louis~~	~~$2,794,340~~	~~$2,051,200~~	~~26.59%~~	~~2023-2024~~

~~**Asterik indicated Stipulation was approved on 06/24/2025 -- Added to current Commission Agenda due to name change of Complainant as per Chief Counsel's Order~~

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-11300	Leonard DeMoor	St. Louis
2	23-11309	Jane Schlosser	St. Louis
3	23-11315	Ryan Roe	St. Louis

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	Buchanan	621,069,720	8.61%	16,268,310	0.12%	413,787,590	1.80%	186,401,735	6.45%	294,511,792	9.53%	1,532,039,147	7.15%
2	Dade	61,081,150	12.06%	10,755,050	3.31%	28,147,387	5.45%	5,948,335	-12.62%	39,426,002	6.93%	145,357,924	9.26%
3	Dent	106,860,770	-0.17%	6,733,780	-0.23%	31,440,430	0.63%	12,437,390	-8.17%	52,956,668	6.52%	210,429,038	2.60%
4	Howard	64,131,360	-0.17%	15,127,360	-0.03%	13,323,735	-3.98%	4,456,020	27.35%	47,351,787	8.59%	144,390,262	4.37%
5	Mercer	23,052,849	12.82%	17,362,252	-0.13%	7,887,093	2.47%	8,818,144	8.04%	22,287,337	0.84%	79,407,675	5.60%
6	Stoddard	223,335,619	7.39%	44,479,104	0.12%	91,786,575	5.19%	73,008,840	-0.44%	141,987,180	4.22%	574,597,318	5.47%
7	Stone	541,468,370	1.13%	6,636,250	3.47%	161,705,570	1.14%	47,894,763	8.65%	185,812,530	-4.73%	943,517,483	2.59%
8	Sullivan	24,038,648	0.05%	17,299,641	-1.53%	13,592,499	0.93%	20,774,780	-1.90%	29,906,519	3.40%	105,612,087	1.12%
9	Warren	563,939,922	15.68%	18,366,412	4.41%	126,544,718	21.97%	88,651,642	188.72%	149,380,361	7.74%	946,883,055	24.56%

Exhibit D. Orders to Boards of Equalization to Close

#	County Name
1.	Dade County
2.	Mercer County
3.	Stoddard County
4.	Warren County