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

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. 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.

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
☒ **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. 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
☒ **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 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
☒ **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: 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
☒ **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 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
☒ **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 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
☒ **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-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
☒ **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 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
☒ **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 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

		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 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

		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	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%