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

Date: 09/30/2025 **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 (via Microsoft Teams)

  ☒ 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
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 1:30 p.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 matters per Section 610.021(1), RSMo. The motion was seconded by DM. At the time the meeting went into closed session other participants were on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:23 p.m. GWR made a motion to reopen the meeting at 2:37 p.m. DM seconded the motion. The meeting reopened at 2:37 p.m. 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 2:38 p.m. The motion was seconded by DM. The meeting adjourned at 2:38 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, SEPTEMBER 30, 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 29, 2025, at 12:36 p.m. on the front door of the building by Stacey Jacobs and at 12:47 p.m. on the STC website by Debbie Hagenhoff.

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

Amended September 30, 2025, at 9:23 a.m.

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Tuesday, September 30, 2025
1:30 p.m.

I. Original Assessment Certifications
- A. Document #3 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) dated 09-30-2025
- B. Document #1 – 2025 Certification of Private Car Report to DOR dated 09-30-2025

II. Stipulations
- A. Exhibit A., 1 – 100

III. Dismissals
- A. Exhibit B., 1 – 14

IV. Nunc Pro Tunc Requests
- A. Exhibit C., 1 and 2

V. Form 11s
- A. Exhibit D., 1 – 4

VI. Amended Form 11
- A. Exhibit E., 1

VII. Form 11As
- A. Exhibit F., 1 – 5

VIII. Amended Form 11A
- A. Exhibit G., 1

IX. Administration
- A. STC Calendar Update
- B. Approval of Minutes
  (Meetings of the State Tax Commission of Missouri dated September 16, 2025, and September 18, 2025, and Closed Meeting Minutes date September 16, 2025)
- C. Section Update
- D. 2025 MOARK Roundtable Questions
- E. Draft 2025 Agricultural Land Productivity Hearing Notice and Attendees List

X. Legal
- A. Section Update
- B. Modifications to Section 138.431 and 138.432, RSMo, Requirement for Findings of Fact and Conclusions of Law for STC Decisions and Orders
- C. 2025 Missouri Bar Annual Meeting Attendance Request for Allsberry

XI. Local Assistance
- A. Section Update
- B. Cole County Request to Release FY-2026 Assessment Maintenance Funds
- C. 2026-2027 Assessment Maintenance Plan Updated Final Draft for Approval

XII. Original Assessment
- A. Section Update

XIII. Legislative Update

XIV. Commission Comments

A. Jackson County Correspondence Regarding 2025 Commercial Assessments
B. Platte County Assessor Correspondence Regarding the 2025 Equalization Order

XV. Closed Session

A. Legal – Section 610.021(1)

XVI. Open Session

XVII. 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: 09/30/25

Topic: Original Assessment Certification – Document #3 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) dated 09-30-2025

Motion(s)/Comments: MDF presented the 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) as illustrated on Document #3 dated September 30, 2025. GWR made a motion to approve the 2025 Amended Certification of Centrally Assessed Private Car 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: Original Assessment Certification – Document #1 – 2025 Certification of Private Car Report to DOR dated 09-30-2025

Motion(s)/Comments: MDF presented the 2025 Certification of Private Car Report to Missouri Department of Revenue (DOR) as illustrated on Document #1 dated September 30, 2025. GWR made a motion to approve the 2025 Certification of Private Car Report to DOR. 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 listed on Exhibit A. 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: Nunc Pro Tunc Requests

Motion(s)/Comments: GKA presented the Nunc Pro Tunc requests that were ready for approval, which were listed on Exhibit C. of the agenda. GWR made a motion to approve the Nunc Pro Tunc requests 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: Form 11s

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

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

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

Motion(s)/Comments: SJ presented the amended Form 11A that was ready for approval, which was listed on Exhibit G. of the agenda. GWR made a motion to approve the amended Form 11A on Exhibit G. 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 Meetings of the State Tax Commission of Missouri dated September 16, 2025, and September 18, 2025, and Closed Meeting Minutes dated September 16, 2025. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated September 16, 2025, and September 18, 2025, and Closed Meeting Minutes dated September 16, 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: Draft 2025 Agricultural Land Productivity Hearing Notice and Attendees List

Motion(s)/Comments: SJ presented the draft 2025 Agricultural Land Productivity Hearing Notice and the list of Attendees. DM noted that the Governor and Lieutenant Governor names need to be updated. SJ provided she would update the listing with the correct names. GWR made a motion to approve the draft 2025 Agricultural Land Productivity Hearing Notice and list of attendees with updated names. 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 Missouri Bar Annual Meeting Attendance Request for Allsberry

Motion(s)/Comments: GKA presented a request to attend the 2025 Missouri Bar Annual Meeting scheduled October 6-12, 2025, for himself. This annual meeting allows attorneys to obtain all required 15 hours of continuing legal education that is required on an annual basis as a condition of maintain their Missouri law license. The cost of the annual meeting is $195.00. GWR made a motion to approve GKA to attend the 2025 Missouri Bar Annual Meeting October 6-12, 2025, at a cost of $195.00. 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: Cole County Request to Release FY-2026 Assessment Maintenance Funds

Motion(s)/Comments: LJ presented a request to release the FY-2026 Cole County Assessment Maintenance funds. The funds were previously withheld since the previous assessor, Chris Estes, failed to meet the conditions of the signed Memorandum of Understanding (MOU) to remain in compliance with the 2024-2025 Assessment Maintenance Plan. The STC issued an Equalization Order to the Cole County Board of Equalization on July 30, 2025, to increase residential assessments by an additional 5% for specific townships. SJ reviewed the Form 11 and Form 11A and LJ reviewed the updated assessment roll data to confirm that Cole County followed the Equalization Order issued on July 30, 2025. GWR made a motion to approve the request to release FY-2026 Assessment Maintenance funds for Cole County. 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: 2026-2027 Assessment Maintenance Plan Updated Final Draft for Approval

Motion(s)/Comments: LJ presented updates to the 2026-2027 Assessment Maintenance Plan that was previously approved on July 22, 2025. The updates included several formatting changes throughout the plan, updates to the language on Page 5, and the addition of the most recent residential sales study and commercial appraisal study for the county. GWR made a motion to approve the updates to the 2026-2027 Assessment Maintenance Plan. 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: Jackson County Correspondence Regarding 2025 Commercial Assessments

Motion(s)/Comments: The Commission discussed the correspondence received from the Jackson County Legislature regarding the 2025 Commercial Assessments and their request for the STC to take action and support the Legislature's resolution to cap commercial assessments at 15%. GKA drafted a response memo that provided the STC does not have enough information at this time to conclude that the commercial assessments are not at market value. GKA further provided that increasing commercial assessments to market value is following the law and for the STC to cap these assessments at 15% would violate the law in an arbitrary and capricious manner, if capped at less than market value. LJ provided Local Assistance is in the process of conducting the Jackson County Commercial Appraisal Study and would provide that information once the study was completed. GWR made a motion to approve the drafted response to Jackson County. 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 and draft responses for review in preparation of the October 7, 2025, meeting. MDF provided a verbal response to one question after discussion with LJ.

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: Modifications to Section 138.431 and Section 138.432, RSMo, Requirement for Findings of Fact and Conclusions of Law for STC Decisions and Orders

Motion(s)/Comments: GKA presented an idea to seek changes to Section 138.431 and 138.432, RSMo, that requires the STC to provide findings of fact and conclusion of law in STC Decisions and Orders. He provided that Missouri Courts currently operate without this information unless the parties explicitly make that request. DM requested that GKA provide pros and cons to this idea for Commission consideration.

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:

Topic: Platte County Assessor Correspondence Regarding 2025 Equalization Order

Motion(s)/Comments: The Commission discussed the letter received from Marcus Farr, Platte County Assessor, regarding the 2025 Equalization Order issued to the county Board of Equalization and Clerk. LJ provided an update regarding a conversation with Mr. Farr regarding the order. The Commission further clarified that the Equalization Order was issued to the BOE and the clerk, not the Assessor; therefore, Mr. Farr's request to rescind the order is not considered as he is not a party to the order.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10232	Matthew Ott	St. Louis	$47,690	$38,000	20.32%	2023-2024
2	23-10485	Patricia Kelsten Creek Creek Richard M Patricia K HW Trustee	St. Louis	$74,580	$69,350	7.01%	2023-2024
3	23-10551	Conway Partners LLC	St. Louis	$825,600	$640,000	22.48%	2023-2024
4	23-10552	Chapter One Hundred St. Louis County	St. Louis	$2,827,550	$1,536,000	45.68%	2023-2024
5	23-10553	Kingswest II LLC	St. Louis	$1,039,490	$480,000	53.82%	2023-2024
6	23-10686	John Stark Logan Logan John and Kristen Revocable Trust The	St. Louis	$114,060	$99,560	12.71%	2023-2024
7	23-110016	Middlewest Properties Inc	St. Louis	$51,380	$49,400	3.85%	2023-2024
8	23-112368	WCL Property Holdings LLC	St. Louis	$17,060	$5,660	66.82%	2023-2024
9	23-112369	WCL Property Holdings LLC	St. Louis	$30,500	$10,130	66.79%	2023-2024
10	23-112499	Slah LLC	St. Louis	$6,922,270	$1,920,000	72.26%	2023-2024
11	23-112544	North G LLC	St. Louis	$3,277,470	$937,600	71.39%	2023-2024
12	23-112565	WPHI LLC	St. Louis	$6,360,220	$1,196,800	81.18%	2023-2024
13	23-112636	The Gelber Family Limited Partnership	St. Louis	$3,467,900	$2,304,000	33.56%	2023-2024
14	23-11264	Yuko Suga	St. Louis	$67,770	$67,200	0.84%	2023-2024
15	23-112640	DCH LLC	St. Louis	$5,987,330	$2,265,600	62.16%	2023-2024
16	23-112665	Midas Clayton LLC	St. Louis	$10,041,920	$4,896,000	51.24%	2023-2024
17	23-112665	Midas Clayton LLC	St. Louis	$10,041,920	$4,896,000	51.24%	2023-2024
18	23-112760	Bedrock Hotel LLC	St. Louis	$5,010,110	$4,012,350	19.91%	2023-2024
19	23-112762	West County Mall Cmbs LLC	St. Louis	$4,098,590	$3,781,150	7.75%	2023-2024
20	23-112763	West County Mall Cmbs LLC	St. Louis	$27,720,700	$27,418,850	1.09%	2023-2024
21	23-112793	Suntrup William N Trustee Etal	St. Louis	$687,740	$352,000	48.82%	2023-2024
22	23-112853	Maritz Holdings Inc	St. Louis	$3,959,070	$1,494,020	62.26%	2023-2024
23	23-112854	Maritz Family Development II LLC	St. Louis	$1,490,370	$562,400	62.26%	2023-2024

The highlighted records above had a Nunc Pro Tunc approved during the October 15, 2025, Commission Meeting.

24	23-112855	Maritz Holdings Inc	St. Louis	$20,954,980	$7,907,680	62.26%	2023-2024
25	23-112860	Maritz Corporation	St. Louis	$168,100	$63,420	62.27%	2023-2024
26	23-112861	Maritz Corporation	St. Louis	$60,220	$22,720	62.27%	2023-2024
27	23-112862	Maritz Holdings Inc	St. Louis	$146,140	$55,140	62.27%	2023-2024
28	23-112877	Maritz Family Development II LLC	St. Louis	$6,419,680	$2,422,560	62.26%	2023-2024
29	23-11375	Donald Singer	St. Louis	$120,840	$111,910	7.39%	2023-2024
30	23-11542	Normandy Realty LLC	St. Louis	$531,940	$379,940	28.57%	2023-2024
31	23-19052	13880 St Chas Rock Road LLC	St. Louis	$87,710	$51,200	41.63%	2023-2024
32	23-19071	RCB Real Estate LLC	St. Louis	$324,320	$288,000	11.20%	2023-2024
33	23-19101	3165 McKelvey Road LLC	St. Louis	$848,000	$528,800	37.64%	2023-2024
34	23-19110	STL Airport Lodging LLC	St. Louis	$1,663,810	$818,340	50.82%	2023-2024
35	23-19112	Missouri River Lodging Company LLC	St. Louis	$2,012,380	$800,000	60.25%	2023-2024
36	23-19132	Drury Development Corporation	St. Louis	$1,189,820	$726,400	38.95%	2023-2024
37	23-19133	Drury Development Corporation	St. Louis	$1,779,300	$675,200	62.05%	2023-2024
38	23-19139	Bre Hv Properties LLC	St. Louis	$1,186,020	$496,000	58.18%	2023-2024
39	23-19140	3165 McKelvey Road LLC	St. Louis	$224,510	$140,000	37.64%	2023-2024
40	23-19166	LaFrance Manufacturing Company	St. Louis	$473,600	$384,000	18.92%	2023-2024
41	23-19177	Connor Company	St. Louis	$677,310	$568,960	16.00%	2023-2024
42	23-19178	Connor Company	St. Louis	$54,110	$45,440	16.02%	2023-2024
43	23-19183	Agele Properties A Mo Gen Partnership	St. Louis	$633,600	$336,000	46.97%	2023-2024
44	23-19194	FS Holding Company	St. Louis	$614,110	$487,230	20.66%	2023-2024
45	23-19195	FS Holding Company	St. Louis	$25,150	$19,970	20.60%	2023-2024
46	23-19224	Lou Fusz Properties LLC	St. Louis	$1,681,340	$1,338,180	20.41%	2023-2024
47	23-19225	Lou Fusz Properties LLC	St. Louis	$270,660	$215,420	20.41%	2023-2024
48	23-19229	Sky Box Holdings LLC	St. Louis	$32,350	$24,540	24.14%	2023-2024

49	23-19230	Sky Box Holdings LLC	St. Louis	$221,090	$167,460	24.26%	2023-2024
50	23-19244	Air Products and Chemicals Inc	St. Louis	$2,220,290	$1,609,600	27.50%	2023-2024
51	23-19253	Westport Craig LLC	St. Louis	$928,000	$526,400	43.28%	2023-2024
52	23-19254	Westport Investment Group LLC Lodging Hospitality Management	St. Louis	$4,617,860	$1,422,400	69.20%	2023-2024
53	23-19255	Westport Investment Group LLC Robert Oloughlin Lodging Hospitality Management	St. Louis	$57,150	$17,600	69.20%	2023-2024
54	23-19258	Westport Investment Group LLC Lodging Hospitality Management	St. Louis	$2,997,250	$467,200	84.41%	2023-2024
55	23-19259	WPP LLC	St. Louis	$6,145,220	$5,504,000	10.43%	2023-2024
56	23-19261	WPP LLC	St. Louis	$2,143,420	$1,628,800	24.01%	2023-2024
57	23-19262	WPP LLC	St. Louis	$9,330,240	$4,582,940	50.88%	2023
58	23-19262	WPP LLC	St. Louis	$9,330,240	$1,964,100	78.95%	2024
59	23-19280	Page Equity LLC	St. Louis	$9,760	$3,740	61.68%	2023-2024
60	23-19281	Page Equity LLC	St. Louis	$69,700	$28,800	58.68%	2023-2024
61	23-19284	Page Equity LLC	St. Louis	$182,050	$177,120	2.71%	2023-2024
62	23-19285	Page Equity LLC	St. Louis	$9,600	$3,140	67.29%	2023-2024
63	23-19287	Page Equity LLC	St. Louis	$278,780	$251,200	9.89%	2023-2024
64	23-19288	Lou Fusz Properties LLC	St. Louis	$217,090	$150,910	30.49%	2023-2024
65	23-19289	Lou Fusz Properties LLC	St. Louis	$219,230	$152,420	30.47%	2023-2024
66	23-19323	Lou Fusz Properties LLC	St. Louis	$1,202,880	$798,400	33.63%	2023-2024
67	23-19324	Lou Fusz Properties LLC	St. Louis	$1,227,680	$853,470	30.48%	2023-2024
68	23-19337	Playful Learning Properties LLC	St. Louis	$556,670	$416,000	25.27%	2023-2024
69	23-19389	Silverstone Hotel LLC	St. Louis	$2,344,450	$1,264,000	46.09%	2023-2024
70	23-19393	Lupton LLC	St. Louis	$677,890	$556,800	17.86%	2023-2024
71	23-19409	Chapter One Hundred St. Louis County	St. Louis	$6,311,550	$4,800,000	23.95%	2023-2024
72	23-19410	Delmar Gardens at Conway Ridge LLC	St. Louis	$3,100,800	$2,032,000	34.47%	2023-2024
73	23-19414	HP Chesterfield LLC	St. Louis	$3,316,160	$1,900,800	42.68%	2023-2024

74	23-19416	DPH Chesterfield LLC	St. Louis	$6,558,990	$3,219,200	50.92%	2023-2024
75	23-19467	SHS Hanley Lodging LLC	St. Louis	$1,566,300	$1,238,400	20.93%	2023-2024
76	23-19515	McManus Holdings LLC	St. Louis	$566,720	$496,000	12.48%	2023-2024
77	23-19523	DF and H Properties Missouri Gen Ptnsp	St. Louis	$19,140	$8,030	58.05%	2023-2024
78	23-19524	DF and H Properties Missouri Gen Ptnsp	St. Louis	$220,860	$92,770	58.00%	2023-2024
79	23-19538	Bopp Louis H Inc A Mo Corporation	St. Louis	$50,780	$39,740	21.74%	2023-2024
80	23-19539	Louis H Bopp Inc	St. Louis	$1,008,000	$789,060	21.72%	2023-2024
81	23-19614	Witzig and Sons LLC	St. Louis	$1,832,960	$1,243,200	32.18%	2023-2024
82	23-19638	Heege Properties LLC and White Center 40 LLC	St. Louis	$1,553,440	$1,280,000	17.60%	2023-2024
83	23-19685	WCL Property Holdings LLC	St. Louis	$31,520	$10,430	66.91%	2023-2024
84	23-19686	WCL Property Holdings LLC	St. Louis	$66,620	$22,080	66.86%	2023-2024
85	23-19687	WCL Property Holdings LLC	St. Louis	$73,120	$24,220	66.88%	2023-2024
86	23-19688	WCL Property Holdings LLC	St. Louis	$7,780	$2,560	67.10%	2023-2024
87	23-19689	WCL Property Holdings LLC	St. Louis	$35,390	$11,710	66.91%	2023-2024
88	23-19723	Drury 141 LLLP	St. Louis	$2,269,220	$1,664,000	26.67%	2023-2024
89	23-19730	Sinclair Buick GMC Trucking	St. Louis	$2,080,000	$1,838,400	11.62%	2023-2024
90	23-19747	MP Gravois LLC	St. Louis	$355,390	$304,000	14.46%	2023-2024
91	23-19751	South County Shoppingtown LLC	St. Louis	$542,820	$398,430	26.60%	2023-2024
92	23-19752	74Patdave LLC	St. Louis	$1,380,580	$1,140,740	17.37%	2023-2024
93	23-19753	South County Shoppingtown LLC	St. Louis	$722,530	$530,370	26.60%	2023-2024
94	23-19754	South County Shoppingtown LLC	St. Louis	$10,367,360	$7,609,890	26.60%	2023-2024
95	23-19755	South County Shoppingtown LLC	St. Louis	$1,279,360	$939,070	26.60%	2023-2024
96	23-19760	Clairsin Investment Company	St. Louis	$44,610	$36,860	17.37%	2023-2024
97	23-19765	South County Shoppingtown LLC	St. Louis	$170,910	$125,440	26.60%	2023-2024
98	23-19810	Garfel LLC	St. Louis	$402,590	$320,000	20.51%	2023-2024

99	23-19955	Harry Sanders Sander Harry A Residuary Marital Trust	St. Louis	$104,500	$101,270	3.09%	2023-2024
100	23-31794	Dana Miller	Jackson	$63,310	$57,950	8.47%	2023-2024

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10229	Midas Clayton LLC	St. Louis
2	23-10269	Hydromat Inc.	St. Louis
3	23-10786	SCF RC Funding IV LLC	St. Louis
4	23-110987	Shauna McCuaig	St. Louis
5	23-112761	Bedrock Hotel LLC	St. Louis
6	23-12660	SVT 520 Maryville Centre LP	St. Louis
7	23-19111	Stl Airport Lodging LLC	St. Louis
8	23-19216	Normandy Realty LLC	St. Louis
9	23-19256	WPP LLC	St. Louis
10	23-19257	WPP LLC	St. Louis
11	23-19260	WPP LLC	St. Louis
12	24-10216	Slah LLC	St. Louis
13	24-10222	WPP LLC	St. Louis
14	24-10239	Maritz Holdings Inc	St. Louis

Exhibit C. Nunc Pro Tunc Requests

#	Appeal Number	Name	County	Explanation of NPT
1	23-111070	Camera Place LLC Deca Realty	St. Louis	Order dated July 8, 2025, stipulated assessed value should read $668,800 instead of $668,000.
2	23-111051	Dierbergs Four Seasons Inc Etal	St. Louis	Order dated July 8, 2025, stipulated assessed value should read $3,683,330 instead of $368,330.

Exhibit D. 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	Cole	886,915,580	5.80%	7,241,870	-0.30%	396,094,398	0.42%	110,653,007	6.50%	285,757,864	3.18%	1,686,662,719	5.15%
2	Jefferson	2,837,366,900	9.33%	13,381,300	-0.25%	630,788,151	2.45%	153,381,451	-8.09%	759,222,231	-9.32%	4,394,140,033	4.53%
3	St. Francois	544,157,330	9.64%	8,940,340	2.07%	175,413,630	9.38%	42,790,930	-1.09%	189,574,962	6.40%	960,877,192	9.76%
4	St. Louis	25,013,783,030	15.06%	7,530,520	12.70%	8,963,984,580	15.02%	1,513,786,736	-5.44%	3,108,380,688	-9.93%	38,607,465,554	12.31%

Exhibit E. 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
AMENDED FORM 11													
1	Nodaway	161,685,940	5.33%	38,771,810	1.54%	114,948,930	11.21%	29,374,520	36.51%	81,376,900	1.08%	426,158,100	8.06%

Exhibit F. 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	Cole	906,185,670	8.12%	7,258,020	-0.08%	395,704,828	0.34%	112,165,933	7.96%	291,926,631	5.41%	1,713,241,082	6.81%
2	Dunklin	121,943,080	1.85%	29,246,810	-0.03%	67,579,650	2.96%	21,034,895	-1.35%	87,517,693	3.13%	327,322,128	2.45%
3	Greene	4,279,148,580	15.06%	25,492,450	7.53%	2,202,469,225	14.61%	405,232,049	8.97%	966,921,307	0.93%	7,879,263,611	14.42%
4	Holt	32,682,940	0.83%	20,888,690	0.42%	25,919,319	0.14%	3,488,913	-13.92%	40,618,814	4.45%	123,598,676	2.20%
5	Ste. Genevieve	271,840,690	13.26%	14,368,250	4.12%	597,374,190	2.13%	55,994,678	9.54%	103,180,510	6.73%	1,042,758,318	8.35%

Exhibit G. Amended Form 11A

		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
AMENDED FORM 11A													
1	Perry	227,697,661	9.64%	14,498,138	1.65%	95,946,069	12.76%	45,435,202	13.18%	99,765,709	8.04%	483,342,779	11.18%