

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 10/28/2025
Page 1 of 2
Minutekeeper's Initials
sj_____

Date: 10/15/2025

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 (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

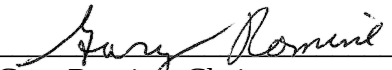
► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

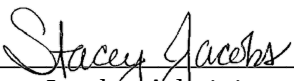
► Agenda

- GAR called the meeting to order at 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 2:10 p.m. GWR made a motion to reopen the meeting at 2:27 p.m. DM seconded the motion. The meeting reopened at 2:27 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 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 2:36 p.m. GWR made a motion to reopen the meeting at 3:23 p.m. DM seconded the motion. The meeting reopened at 3:23 p.m. Other participants were not 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 3:25 p.m. The motion was seconded by DM. The meeting adjourned at 3:25 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: WEDNESDAY, OCTOBER 15, 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 October 14, 2025, at 12:46 p.m. on the front door of the building by Stacey Jacobs and at 12:57 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

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Wednesday, October 15, 2025

1:30 p.m.

I. Original Assessment Certifications

- A. Document #4 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) dated 10-15-2025
- B. Document #2 – 2025 Amended Certification of Private Car Report to DOR dated 10-15-2025

II. Stipulations

- A. Exhibit A., 1 – 14

III. Dismissals

- A. Exhibit B., 1 – 10

IV. Nunc Pro Tunc Requests

- A. Exhibit C., 1 – 3

V. Form 11As

- A. Exhibit D., 1 – 7

VI. Amended Form 11A

- A. Exhibit E., 1

VII. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated September 30, 2025, and Closed Meeting Minutes dated September 30, 2025)
- C. Section Update
- D. Draft Assessors' Manual Chapter 2 Revisions

VIII. Legal

- A. Section Update
- B. Follow-Up Discussion Regarding Modifications to Section 138.431 and 138.432, RSMo, Requirement for Findings of Fact and Conclusions of Law for STC Decisions and Orders

IX. Local Assistance

- A. Section Update

X. Original Assessment

- A. Section Update

XI. Legislation

- A. Legislative Update
- B. Request to Renew Annual GovWatch Subscription

XII. Commission Comments

- A. Platte County Clerk Questions/Discussion

XIII. Closed Session

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

XIV. Open Session

XV. Adjournment¹

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

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

Agenda - Vote Taken

Page 1 of 7

Meeting Date: 10/15/25

Topic: Original Assessment Certification – Document #4 – 2025 Amended Certification of Centrally Assessed Private Car Companies (Private Car Tax Rate and Assessed Value) dated 10-15-2025

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 #4 dated October 15, 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

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ 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 Private Car Report to DOR dated 10-15-2025

Motion(s)/Comments: MDF presented the 2025 Amended Certification of Private Car Report to Missouri Department of Revenue (DOR) as illustrated on Document #2 dated October 15, 2025. GWR made a motion to approve the 2025 Amended Certification of Private Car Report to DOR. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

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

Specific directions for the interim period:

Agenda - Vote Taken

Page 2 of 7
Meeting Date: 10/15/25

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

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ 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

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ 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

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

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

Specific directions for the interim period:

Agenda - Vote Taken

Page 3 of 7

Meeting Date: 10/15/25

Topic: Form 11As

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

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ 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 E. of the agenda. GWR made a motion to approve the amended Form 11A on Exhibit E. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

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

Specific directions for the interim period:

Agenda - Vote Taken

Page 4 of 7

Meeting Date: 10/15/25

Topic: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meetings of the State Tax Commission of Missouri dated September 30, 2025, and Closed Meeting Minutes dated September 30, 2025. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated September 30, 2025, and Closed Meeting Minutes dated September 30, 2025. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

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

Specific directions for the interim period:

Topic: Draft Assessors' Manual Chapter 2 Revisions

Motion(s)/Comments: SJ presented the draft Assessors' Manual Chapter 2. The revisions were regarding additional physical inspection requirement provided in Section 137.115.10-12, RSMo, on pages 58-60. GWR made a motion to approve the draft Chapter 2 revision of the Assessors' Manual. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

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

Specific directions for the interim period:

Agenda - Vote Taken

Page 5 of 7
Meeting Date: 10/15/25

Topic: Request to Renew Annual GovWatch Subscription

Motion(s)/Comments: DH presented a request to renew the annual GovWatch subscription and provided there is a discount for renewing the subscription for two years which would save the agency \$200. GWR made a motion to renew the GovWatch subscription for two years at a total estimated cost of \$2,100.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

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

Specific directions for the interim period:

Topic: Personnel, Local Assistance – Hiring Recommendation for Appraisal and Assessment Supervisor Position

Motion(s)/Comments: LJ presented a recommendation to hire Ms. Tammy Mackay for the Appraisal and Assessment Supervisor position at an annual salary of \$72,500, effective November 3, 2025, with a one-year probationary period. GWR made a motion to approve the recommendation to hire Ms. Tammy Mackay for the Appraisal and Assessment Supervisor position with an annual salary of \$72,500, effective November 3, 2025, with a one-year probationary period. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Debbi McGinnis, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

Greg Razer, Commissioner

☒ Yea
☐ Nay
☐ Abstain
☐ Not Present

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

Specific directions for the interim period:

Topic: Personnel, Local Assistance – Hiring Recommendation for Appraisal and Assessment Representative Position

Motion(s)/Comments: LJ presented a recommendation to hire Ms. Arron Kettle for the Appraisal and Assessment Representative position at an annual salary of \$52,500, effective November 3, 2025, or a date provided by the candidate, with a one-year probationary period. LJ also provided that Ms. Kettle is working on obtaining her Professional Cadastral Mapping Certification. GWR made a motion to approve the recommendation to hire Ms. Arron Kettle for the Appraisal and Assessment Representative position with an annual salary of \$52,500, effective November 3, 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 – Request for Additional Hours for Jeff Schmidt

Motion(s)/Comments: LJ presented a request for an additional 180 hours for Jeff Schmidt through December 31, 2025. The request for additional hours is due to the personnel changes over the last few months in the Local Assistance Section. GWR made a request to approve the additional 180 hours for Jeff Schmidt through December 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:

Agenda - Vote Taken

Page 7 of 7

Meeting Date: 10/15/25

Topic: Personnel, Local Assistance – Termination of Part-Time Employment for Rodney Cole

Motion(s)/Comments: LJ presented a request to terminate the part-time employment of Rodney Cole, effective October 15, 2025. Mr. Cole was hired part-time to train a new appraiser that was hired, his services are no longer needed. GWR made a motion to approve the termination of part-time employment for Rodney Cole, effective October 15, 2025. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

☒

Yea

☐

Nay

☐

Abstain

☐

Not Present

Debbi McGinnis, Commissioner

☒

Yea

☐

Nay

☐

Abstain

☐

Not Present

Greg Razer, Commissioner

☒

Yea

☐

Nay

☐

Abstain

☐

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. SJ also discussed moving the November 11, 2026, meeting to November 3, 2026, since November 11, 2026, is a recognized state holiday.

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

Informational Meeting, No Vote Taken:

Topic: Follow-Up Discussion Regarding 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 provided follow-up information regarding the modifications to Section 138.431 and Section 138.432, RSMo, which requires findings of fact and conclusions of law for STC Decisions and Orders. The requirement for findings of fact and conclusions of law has existed in Missouri for many decades and applies to all state agencies, not just the STC. Changing this requirement would require amendments to Chapter 138 and to Missouri's Administrative Procedures Act (Chapter 536) and would have to eliminate the requirement for all state agencies. As a result, GKA would like to revoke his request to proceed with seeking changes.

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. LJ also discussed the tax rate project his section is working on and will present a final report once completed.

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: Commission Comments

Motion(s)/Comments: DM reminded all Managers and the Legislative/Policy Analyst that timesheets needed to be submitted by Thursday, October 16, 2025, as she would not be available after that date to approve the timesheets.

Informational Meeting, No Vote Taken:

Topic: Platte County Clerk Questions/Discussion

Motion(s)/Comments: The Commission reviewed the questions submitted by Ms. Jera Pruitt, Platte County Clerk regarding the Equalization Order to Platte County and the assessment reimbursement funds for Platte County. GKA provided a summary response that if the Platte County Clerk would implement the Equalization Order the county assessor would be entitled to the assessment maintenance funds as the county would then be in compliance with the approved assessment maintenance plan, which is the requirement per Section 137.750, RSMo. Additionally, Section 137.750, RSMo, clearly states that reimbursement funds are to be deposited into the assessment maintenance fund; therefore, assessment maintenance reimbursement funds cannot be distributed to another Platte County office for bringing the county back into compliance. Ms. Pruitt also requested clarification regarding the September 30, 2025, Commission Meeting Minutes which stated “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” when the Assessor is clearly stated in the Order issued September 10, 2025. GKA clarified that Mr. Farr is one of the assessing officials in Platte County and was mentioned in the order as an expectation to cooperate with other Platte County assessing officials to implement the order, but that his ability to change assessments after July 1, 2025, is prohibited by statute.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23- 10409	Barbara L Baldesi Revocable Living Trust	St. Louis	\$32,640	\$29,960	8.21%	2023- 2024
2	23- 10620	The Robert J and Nancy L Faberberg Trust	St. Louis	\$74,020	\$69,830	5.66%	2023- 2024
3	23- 10775	Monica Ann Saleeby	St. Louis	\$62,700	\$46,550	25.76%	2023- 2024
4	23- 10776	Monica Ann Saleeby	St. Louis	\$89,740	\$84,550	5.78%	2023- 2024
5	23- 11094	Brenda J Moore	St. Louis	\$31,650	\$25,270	20.16%	2023- 2024
6	23- 111310	KBG Inc	St. Louis	\$1,714,910	\$784,250	54.27%	2023
7	23- 111310	KBG Inc	St. Louis	\$832,130	\$393,150	52.75%	2024
8	23- 111312	KBG Inc	St. Louis	\$738,300	\$96,020	86.99%	2023- 2024
9	23- 111314	KBG Inc	St. Louis	\$345,790	\$272,020	21.33%	2023- 2024
10	23- 11221	Thomas B Myler	St. Louis	\$74,650	\$67,930	9.00%	2023- 2024
11	23- 112570	MNJ Inc	St. Louis	\$2,247,200	\$1,196,800	46.74%	2023- 2024
12	23- 11337	Raymond E and Geraldine C Long Trust	St. Louis	\$85,310	\$56,000	34.36%	2023- 2024
13	23- 31009	Nichaolas D and Denico C Spencer	Jackson	\$59,904	\$25,080	58.13%	2023
14	23- 32010	Nichaolas D and Denico C Spencer	Jackson	\$36,928	\$5,643	84.72%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-111270	Barron Investments Company LLC	St. Louis
2	23-111277	Hanson Brothers II LLC	St. Louis
3	23-111278	7334 40 Forsyth LLC	St. Louis
4	23-111279	Barron Investments Company LLC	St. Louis
5	23-111286	Zamco IV LLC	St. Louis
6	23-111287	Zamco IV LLC	St. Louis
7	23-111289	Hanson Brothers I LLC	St. Louis
8	23-111290	Hanson Brothers LLC Philip H Barron Realty Co	St. Louis
9	23-111315	KBG Inc	St. Louis
10	23-31313	Michael Arnone	Jackson

Exhibit C. Nunc Pro Tunc Requests

#	Appeal Number	Name	County	Explanation of NPT
1	23-112544	North G LLC	St. Louis	<u>Appeal number was incorrect on line 11 of the 09302025 Exhibit to be approved by the Commission.</u>
				<u>The correct appeal number is 23-112522</u>
2	23-112565	WPHI LLC	St. Louis	<u>Stipulation Assessed Value was recorded incorrectly, SAV should be \$1,110,400 instead</u>
				<u>of the \$1,196,800 value on the 09/30/2025 Exhibit.</u>
3	23-112763	West County Mall Cmbs LLC	St. Louis	<u>Stipulation sent by the county that was placed on the 09/30/2025 Exhibit contained an error in the Current Assessed Value..</u>
				<u>St. Louis County had it listed as 27,720,700. The correct amount is 29,720,700</u>

Exhibit D. Form 11As

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11As													
1	Andrew	194,522,000	10.94%	18,467,760	0.12%	24,937,261	9.09%	8,129,945	30.69%	86,078,976	7.39%	332,135,942	11.24%
2	Benton	202,596,760	10.56%	19,215,820	4.65%	49,357,319	5.62%	5,320,091	-5.61%	102,395,381	5.06%	378,885,371	9.09%
3	Chariton	51,407,830	0.13%	21,183,920	0.09%	17,768,880	3.22%	8,623,113	6.19%	50,379,870	6.04%	149,363,613	3.64%
4	Christian	1,355,605,293	6.78%	9,677,960	-0.36%	261,809,867	4.59%	31,579,644	-3.37%	347,300,364	6.20%	2,005,973,128	9.66%
5	Dallas	116,285,080	9.08%	18,217,323	4.41%	34,847,231	6.61%	3,957,023	-2.23%	59,118,658	11.45%	232,425,315	11.08%
6	Mercer	23,064,244	12.88%	17,362,440	-0.13%	7,887,103	2.47%	10,429,224	27.78%	22,297,457	0.89%	81,040,468	7.78%
7	Schuyler	21,819,680	0.70%	8,194,430	-0.15%	64,997,012	-0.69%	2,351,153	-0.61%	19,085,549	8.51%	116,447,824	2.11%

Exhibit E. 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	Howard	64,377,320	-0.24%	15,121,650	-0.07%	13,323,735	-3.98%	4,455,720	27.34%	47,886,168	9.81%	145,164,593	4.93%