

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved 02/19/2025  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 02/04/2025

**Time:** 1:30 p.m.

**Place:** 3705 Missouri Blvd., Suite 100  
Small Conference Room  
Jefferson City, MO 65109 and  
Webex 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  
D. Hutton (DH), Legislative/Policy Analyst  
S. Jacobs (SJ), Administrative Secretary  
L. Jones (LJ), Appraisal and Assessment Manager,  
Local Assistance (via Webex)  
J. Schmidt (JS), Miscellaneous Technical  
H. Stiles (HS), Appraisal and Assessment  
Manager, Original Assessment  
S. Wankum (SW), Miscellaneous Professional (via  
Webex)

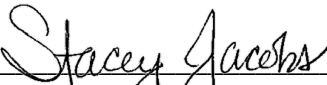
#### ► Review Minutes from Previous Meeting

- ☒ 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 3:00 p.m. GWR made a motion to reopen the meeting at 4:53 p.m. DM seconded the motion. The meeting reopened at 4:53 p.m.
- GWR made a motion to adjourn the meeting at 4:54 p.m. The motion was seconded by DM. The meeting adjourned at 4:54 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, FEBRUARY 4, 2025

PLACE: OFFICE OF THE STATE TAX COMMISSION  
3705 MISSOURI BLVD., SUITE 100  
JEFFERSON CITY, MO 65109  
and  
WEBEX MEETING/CONFERENCE CALL

#### WEBEX MEETING DETAILS:

<https://stateofmo.webex.com/stateofmo/j.php?MTID=mcaf9fd6ef884b2335bde6cb6ef9cf3c8>

Meeting number (access code): 2869 093 7417 Meeting password: abJuqUpS533

#### **Join from a video system or application**

Dial [28690937417@stateofmo.webex.com](tel:28690937417)

You can also dial 173.243.2.68 and enter your meeting number.

#### **Tap to join from a mobile device (attendees only)**

[+1-650-479-3207,,28690937417##](tel:+16504793207,28690937417) Call-in toll number (US/Canada)

#### **Join by phone**

1-650-479-3207 Call-in toll number (US/Canada)

#### **State Tax Commission Records Custodian**

Stacey Jacobs  
Administrative Secretary  
573-751-1716  
[Stacey.Jacobs@stc.mo.gov](mailto:Stacey.Jacobs@stc.mo.gov)

Posted February 3, 2025, at 1:27 p.m. on the front door of the building and at 1:25 p.m. on the STC website by Misty Frank.

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, February 4, 2025

1:30 p.m.

### **I. Memorandums of Understanding**

- A. Barry County – Residential
- B. Bollinger County – Residential
- C. Cedar County – Residential
- D. Clark County – Residential
- E. Clinton County – Residential
- F. Dallas County – Residential
- G. Laclede County – Residential
- H. Lafayette County – Residential
- I. Maries County – Residential
- J. McDonald County – Residential
- K. Mercer County – Residential
- L. Monroe County – Residential
- M. Osage County – Residential
- N. Ralls County – Residential
- O. St. Clair County – Residential
- P. Scotland County – Residential
- Q. Shelby County – Residential
- R. Wayne County – Residential
- S. City of St. Louis – Residential

### **II. Application for Review**

- A. 21-15883 through 21-15891, Deedle, Inc. v. St. Louis County

### **III. Stipulations**

- A. Exhibit A., 1 – 202

### **IV. Dismissals**

- A. Exhibit B., 1 – 81

### **V. Administration**

- A. STC Calendar Update\*
- B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated January 7, 2025,  
January 9, 2025, and January 28, 2025, and Closed Meetings dated January 7, 2025,  
and January 9, 2025)
- C. Section Update
- D. Governor Mike Kehoe Executive Order 25-13 Discussion
- E. Storage Cabinets Request

### **VI. Legal**

- A. Section Update
- B. IAAO Training Request for Sam Knapper

### **VII. Local Assistance**

- A. Section Update
- B. Jasper County Conversation
- C. MOUs Conversation

**VIII. Original Assessment**

- A. Section Update
- B. Revised Kroll Subscription Request

**IX. Property Tax/Legislative Items**

**X. Commission Comments**

**XI. Closed Session**

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

**XII. Open Session**

**XIII. Adjournment<sup>1</sup>**

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

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

**Topic:** Memorandum of Understanding – Barry County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Barry County based on their 2023-2024 residential sales study of 78.35%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Barry County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Bollinger County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Bollinger County based on their 2023-2024 residential sales study of 65.85%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Bollinger County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Cedar County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Cedar County based on their 2023-2024 residential sales study of 53.13%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Cedar County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Clark County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Clark County based on their 2023-2024 residential sales study of 62.43%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Clark County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Clinton County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Clinton County based on their 2023-2024 residential sales study of 69.66%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Clinton County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Dallas County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Dallas County based on their 2023-2024 residential sales study of 64.79%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Dallas County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Laclede County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Laclede County based on their 2023-2024 residential sales study of 52.02%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Laclede County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Lafayette County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Lafayette County based on their 2023-2024 residential sales study of 52.27%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Lafayette County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**



**Topic:** Memorandum of Understanding – Maries County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Maries County based on their 2023-2024 residential sales study of 65.10%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Maries County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – McDonald County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for McDonald County based on their 2023-2024 residential sales study of 62.45%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for McDonald County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Mercer County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Mercer County based on their 2023-2024 residential sales study of 74.43%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Mercer County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |   |
|--|--|---|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>         |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input type="checkbox"/> <b>Yea</b>     |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>     |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b> |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Monroe County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Monroe County based on their 2023-2024 residential sales study of 55.36%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Monroe County based on their 2023-2024 residential sales study. GAR seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Osage County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Osage County based on their 2023-2024 residential sales study of 50.63%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Osage County based on their 2023-2024 residential sales study. 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**

☐

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Ralls County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Ralls County based on their 2023-2024 residential sales study of 61.82%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Ralls County based on their 2023-2024 residential sales study. 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**

☐

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – St. Clair County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for St. Clair County based on their 2023-2024 residential sales study of 68.85%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for St. Clair County based on their 2023-2024 residential sales study. GWR seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Scotland County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Scotland County based on their 2023-2024 residential sales study of 82.50%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Scotland County based on their 2023-2024 residential sales study. GWR seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Shelby County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Shelby County based on their 2023-2024 residential sales study of 73.45%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Shelby County based on their 2023-2024 residential sales study. GWR seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – Wayne County, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for Wayne County based on their 2023-2024 residential sales study of 80.88%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for Wayne County based on their 2023-2024 residential sales study. GWR seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:**                      **Time:**                      **Place:**  
**Specific directions for the interim period:**

**Topic:** Memorandum of Understanding – City of St. Louis, Residential

**Motion(s)/Comments:** LJ presented the Memorandum of Understanding (MOU) for the City of St. Louis based on their 2023-2024 residential sales study of 73.83%. The MOU provided steps to be completed by the Assessor for the 2025 Assessment Roll to make progress towards arriving at fair market value. DM made a motion to approve the MOU for the City of St. Louis based on their 2023-2024 residential sales study. GWR seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **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:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **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 listed on Exhibit B. DM seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **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 January 7, 2025, January 9, 2025, and January 28, 2025, and Closed Meeting Minutes dated January 7, 2025, and January 9, 2025. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated January 7, 2025, January 9, 2025, and January 28, 2025, and Closed Meeting Minutes dated January 7, 2025, and January 9, 2025. DM seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**  
**Specific directions for the interim period:**

**Topic:** Storage Cabinets Request

**Motion(s)/Comments:** SJ presented a request to purchase two storage cabinets to store additional IT equipment at a cost of \$149.00 per cabinet, total cost of \$298.00. GWR made a motion to approve the purchase of two storage cabinets at a total cost of \$298.00. DM seconded the motion.

**Vote/Action Taken:**

|  |  |  |
|--|--|--|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |

☐ **Continue Discussion/Vote until meeting at:**  
**Date:                      Time:                      Place:**  
**Specific directions for the interim period:**

**Topic:** IAAO Training Request for Sam Knapper

**Motion(s)/Comments:** GKA presented a request for Hearing Officer Sam Knapper to attend International Association of Assessing Officers (IAAO) trainings Course 101 – Fundamentals of Real Property Appraisal at a cost of \$500 and Course 102 – Income Approach to Valuation at a cost of \$695. Both courses are offered virtually. GWR made a motion to approve Hearing Officer Sam Knapper to attend IAAO Courses 101 and 102 at a total cost of \$1,195.00. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

**Debbi McGinnis, Commissioner**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

**Greg Razer, Commissioner**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

☐

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**

**Topic:** Revised Kroll Subscription Request

**Motion(s)/Comments:** HS presented a revised request for the Kroll subscription to purchase an additional license at \$495.00 to comply with the terms and conditions of the subscriptions. GWR made a motion to approve the revised request for an additional license at \$495.00. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

**Debbi McGinnis, Commissioner**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

**Greg Razer, Commissioner**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

☐

**Continue Discussion/Vote until meeting at:**

**Date:**

**Time:**

**Place:**

**Specific directions for the interim period:**



**Topic:** Application for Review – 21-15883 through 21-15891, Deedle, Inc. v. St. Louis County

**Motion(s)/Comments:** GKA presented a draft of an Application for Review Order for appeals 21-15883 through 21-15891, Deedle Inc. v. St. Louis County. GWR made a motion to approve the draft Application for Review Order for appeals 21-15883 through 21-15891, Deedle Inc. v. St. Louis County. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

☒ **Yea**  
☐ **Nay**  
☐ **Abstain**

**Debbi McGinnis, Commissioner**

☒ **Yea**  
☐ **Nay**  
☐ **Abstain**

**Greg Razer, Commissioner**

☒ **Yea**  
☐ **Nay**  
☐ **Abstain**

☐ **Continue Discussion/Vote until meeting at:**  
**Date: Time: Place:**  
**Specific directions for the interim period:**

**Topic:** Personnel – Legal

**Motion(s)/Comments:** GKA presented a recommendation to rescind the offer of the Hearing Officer position to Kaila Spivey previously approved at the August 23, 2024, Commission Meeting. Ms. Spivey has not accepted or rejected the conditional offer of employment. GWR made a motion to rescind the offer of the Hearing Officer position to Ms. Spivey, effective February 4, 2025. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

☒ **Yea**  
☐ **Nay**  
☐ **Abstain**

**Debbi McGinnis, Commissioner**

☒ **Yea**  
☐ **Nay**  
☐ **Abstain**

**Greg Razer, Commissioner**

☒ **Yea**  
☐ **Nay**  
☐ **Abstain**

☐ **Continue Discussion/Vote until meeting at:**  
**Date: Time: Place:**  
**Specific directions for the interim period:**

**Topic:** Personnel – Legal

**Motion(s)/Comments:** GKA presented a recommendation to offer the position of Senior Hearing Officer to Ben Slawson at an annual salary of \$74,895.92, effective February 18, 2025, or a date provided by Mr. Slawson. GWR made a motion to conditionally offer the Senior Hearing Officer position to Mr. Slawson at an annual salary of \$74,895.92, effective February 18, 2025, or a start date provided by Mr. Slawson, pending background and tax compliance checks. DM seconded the motion.

**Vote/Action Taken:**

**Gary Romine, Chairman**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

**Debbi McGinnis, Commissioner**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

**Greg Razer, Commissioner**

☒

**Yea**

☐

**Nay**

☐

**Abstain**

☐

**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. The Commission requested the March 18, 2025, Commission Meeting be moved to March 25, 2025. This item was left off of the tentative agenda in error.

**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:** Governor Kehoe Executive Order 25-13 Discussion

**Motion(s)/Comments:** SJ presented Executive Order 25-13 issued by Governor Mike Kehoe on January 23, 2025. The Commission and team members discussed several ideas regarding the order. The Commission instructed SJ to draft a plan for Commission review regarding compliance with Executive Order 25-13.

**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:** JS presented the Local Assistance Section Update and discussed the progress for the 2023-2024 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Jasper County and MOUs – Conversation

**Motion(s)/Comments:** JS provided Jasper County Assessor has requested County Commissioners signatures be required on the Memorandum of Understanding (MOU) sent to Jasper County. The Commission discussed the request and decided not to change protocol but stated that the Assessor can have the County Commissioners sign the MOU. The Commission also discussed if the County Commissioners have historically been included on signed MOU emails from the STC. JS and SJ could not recall but would research and report back to the Commission.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

**Motion(s)/Comments:** HS presented the Original Assessment Update and discussed the progress for the 2024 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Property Tax/Legislative Items

**Motion(s)/Comments:** DH discussed the Legislative Update and bills that have been filed that he is tracking. The Commission instructed DH to draft an op-ed for Commission review by next week.

**Informational Meeting, No Vote Taken:**

**Topic:** Commission Comments

**Motion(s)/Comments:** DM provided she would be talking to the Collector's during their Spring Legislative Conference on February 18, 2025, at 1:00 p.m. at the Courtyard Marriott.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

| #  | Appeal Number | Name   | County      | Current Assd Value | Stipulated Assd Value | Diff   | Tax Years |
|----|---------------|--|-------------|--------------------|-----------------------|--------|-----------|
| 1  | 18-64500      | T-Mobile Central LLC                             | Lafayette   | \$159,570          | \$28,530              | 82.12% | 2018      |
| 2  | 18-64501      | T-Mobile Central LLC                             | Lafayette   | \$318,330          | \$58,320              | 81.68% | 2018      |
| 3  | 18-64502      | T-Mobile Central LLC                             | Lafayette   | \$284,190          | \$51,850              | 81.76% | 2018      |
| 4  | 18-64503      | T-Mobile Central LLC                             | Lafayette   | \$166,680          | \$32,230              | 80.66% | 2018      |
| 5  | 18-64504      | T-Mobile Central LLC                             | Lafayette   | \$331,290          | \$60,000              | 81.89% | 2018      |
| 6  | 18-64505      | T-Mobile Central LLC                             | Lafayette   | \$199,080          | \$37,820              | 81.00% | 2018      |
| 7  | 18-64506      | T-Mobile Central LLC                             | Lafayette   | \$204,120          | \$37,310              | 81.72% | 2018      |
| 8  | 18-64507      | T-Mobile Central LLC                             | Lafayette   | \$312,360          | \$59,800              | 80.86% | 2018      |
| 9  | 18-64508      | T-Mobile Central LLC                             | Lafayette   | \$242,280          | \$46,510              | 80.80% | 2018      |
| 10 | 18-64509      | T-Mobile Central LLC                             | Lafayette   | \$214,890          | \$38,900              | 81.90% | 2018      |
| 11 | 18-70000      | T-Mobile Central LLC                             | Mercer      | \$33,679           | \$21,195              | 37.07% | 2018      |
| 12 | 18-71000      | T-Mobile Central LLC                             | Mississippi | \$20,430           | \$11,902              | 41.74% | 2018      |
| 13 | 23-111963     | Gary Bregman                                     | St. Louis   | \$112,010          | \$102,350             | 8.62%  | 2023-2024 |
| 14 | 23-111984     | Avroham M Goldman                                | St. Louis   | \$121,510          | \$106,400             | 17.50% | 2023-2024 |
| 15 | 23-112035     | Core Rental Properties LLC co Growth Development | St. Louis   | \$38,000           | \$31,350              | 17.50% | 2023-2024 |
| 16 | 23-112036     | Eulalie Holdings LLC co Growth Development LLC   | St. Louis   | \$37,870           | \$30,510              | 19.43% | 2023-2024 |
| 17 | 23-112147     | 2501 Adie Investors LLC                          | St. Louis   | \$1,042,980        | \$672,000             | 35.57% | 2023-2024 |
| 18 | 23-112190     | Olive Office Park Inc Ajn Trust                  | St. Louis   | \$864,000          | \$524,800             | 39.26% | 2023      |
| 19 | 23-112190     | Olive Office Park Inc Ajn Trust                  | St. Louis   | \$864,000          | \$736,000             | 14.81% | 2024      |
| 20 | 23-112342     | Growth Holdings LLC                              | St. Louis   | \$18,810           | \$8,080               | 57.04% | 2023-2024 |
| 21 | 23-112346     | Lynn M Valeri Trust                              | St. Louis   | \$54,340           | \$33,440              | 38.46% | 2023-2024 |
| 22 | 23-112378     | Ronald Freilich                                  | St. Louis   | \$106,210          | \$94,200              | 11.31% | 2023-2024 |
| 23 | 23-112380     | Barbara Ring                                     | St. Louis   | \$35,630           | \$1,480               | 95.85% | 2023-2024 |
| 24 | 23-112409     | S2C Properties LLC                               | St. Louis   | \$9,840            | \$8,550               | 13.11% | 2023-2024 |
| 25 | 23-112410     | Tatia Piller                                     | St. Louis   | \$54,550           | \$49,690              | 8.91%  | 2023-2024 |
| 26 | 23-112412     | Graftenreed Family Revocable Trust               | St. Louis   | \$271,020          | \$242,250             | 10.62% | 2023-2024 |
| 27 | 23-112413     | Thomas A Tucker Trust                            | St. Louis   | \$360,810          | \$304,000             | 15.75% | 2023-2024 |
| 28 | 23-112414     | Cundiff Trust Cundiff Revocable Trust            | St. Louis   | \$210,480          | \$167,850             | 20.25% | 2023-2024 |

The highlighted record above had a Nunc Pro Tunc approved during the December 9, 2025, Commission Meeting.

|    |           |                                       |           |             |             |        |           |
|----|-----------|---------------------------------------|-----------|-------------|-------------|--------|-----------|
| 29 | 23-112415 | Li Huiqing                            | St. Louis | \$180,390   | \$132,410   | 26.60% | 2023-2024 |
| 30 | 23-112416 | Christine T Tong                      | St. Louis | \$112,010   | \$91,200    | 18.58% | 2023-2024 |
| 31 | 23-112421 | Mehmet B Yenmez                       | St. Louis | \$231,040   | \$180,500   | 21.88% | 2023-2024 |
| 32 | 23-112422 | Alexander Boxer                       | St. Louis | \$220,270   | \$184,300   | 16.33% | 2023-2024 |
| 33 | 23-112423 | Eyal Abraham                          | St. Louis | \$127,240   | \$102,600   | 19.36% | 2023-2024 |
| 34 | 23-112426 | Blanca Parciak                        | St. Louis | \$214,760   | \$185,250   | 13.74% | 2023-2024 |
| 35 | 23-112448 | Triple J Properties LLC               | St. Louis | \$298,780   | \$238,400   | 20.21% | 2023-2024 |
| 36 | 23-112466 | Tauc Properties LLC                   | St. Louis | \$881,920   | \$768,000   | 12.92% | 2023-2024 |
| 37 | 23-112635 | Shoppes At Westgate LLC               | St. Louis | \$1,581,020 | \$1,483,100 | 6.19%  | 2023-2024 |
| 38 | 23-112887 | Ei Me U LLC                           | St. Louis | \$239,360   | \$136,000   | 43.18% | 2023-2024 |
| 39 | 23-11448  | SF 10140 Winkler LLC                  | St. Louis | \$11,700    | \$10,130    | 13.42% | 2023-2024 |
| 40 | 23-11454  | SF 337 Dade LLC                       | St. Louis | \$15,010    | \$13,550    | 9.73%  | 2023-2024 |
| 41 | 23-11456  | Michael and Pamela Schmidt            | St. Louis | \$116,580   | \$106,420   | 8.72%  | 2023-2024 |
| 42 | 23-11459  | Robert Francis Munsch Trustee         | St. Louis | \$135,050   | \$127,050   | 5.92%  | 2023-2024 |
| 43 | 23-11460  | John F and Mary Lisa Allhoff Trustees | St. Louis | \$56,430    | \$50,080    | 11.25% | 2023-2024 |
| 44 | 23-11463  | Jeanenne Dallas                       | St. Louis | \$68,400    | \$65,250    | 4.61%  | 2023-2024 |
| 45 | 23-11464  | Darryl S Wilson Living Trust          | St. Louis | \$68,400    | \$65,250    | 4.61%  | 2023-2024 |
| 46 | 23-11467  | Jim Keeven                            | St. Louis | \$135,580   | \$127,150   | 6.22%  | 2023-2024 |
| 47 | 23-11471  | FRT1135 LLC                           | St. Louis | \$231,120   | \$194,350   | 15.91% | 2023-2024 |
| 48 | 23-11476  | James Keeven                          | St. Louis | \$56,260    | \$30,500    | 45.79% | 2023-2024 |
| 49 | 23-11477  | NB1035 LLC                            | St. Louis | \$92,570    | \$87,700    | 5.26%  | 2023-2024 |
| 50 | 23-11478  | Timothy James Lauber Revocable Trust  | St. Louis | \$69,480    | \$60,420    | 13.04% | 2023-2024 |
| 51 | 23-11513  | F and S Investments LLC               | St. Louis | \$161,290   | \$148,200   | 8.12%  | 2023-2024 |
| 52 | 23-11628  | C C and S Investments Inc             | St. Louis | \$321,390   | \$267,520   | 16.76% | 2023-2024 |

|    |          |  |           |           |           |        |           |
|----|----------|--|-----------|-----------|-----------|--------|-----------|
| 53 | 23-11712 | Temple V Looper  | St. Louis | \$24,700  | \$23,260  | 5.83%  | 2023-2024 |
| 54 | 23-11750 | James Matthew and Sara Freer                           | St. Louis | \$259,330 | \$247,000 | 4.75%  | 2023-2024 |
| 55 | 23-11757 | Yang Jun and Zhang Gaiyan                              | St. Louis | \$167,200 | \$162,980 | 2.52%  | 2023-2024 |
| 56 | 23-11775 | Barry and Melanie Goldstein                            | St. Louis | \$92,640  | \$89,570  | 3.31%  | 2023-2024 |
| 57 | 23-11838 | Outlier Properties LLC                                 | St. Louis | \$119,780 | \$114,000 | 4.83%  | 2023-2024 |
| 58 | 23-11850 | Rosemarie Abboud Trustee                               | St. Louis | \$161,560 | \$145,430 | 9.98%  | 2023-2024 |
| 59 | 23-11860 | Richard M Sokolik Trustee                              | St. Louis | \$141,420 | \$134,200 | 5.11%  | 2023-2024 |
| 60 | 23-11861 | TM and Elizabeth M Hyers                               | St. Louis | \$284,470 | \$260,680 | 8.36%  | 2023-2024 |
| 61 | 23-11863 | Mei Living Trust co George C and Judy Mei              | St. Louis | \$283,560 | \$258,800 | 8.73%  | 2023-2024 |
| 62 | 23-11869 | Barrie R Sher Trustee                                  | St. Louis | \$308,220 | \$279,300 | 9.38%  | 2023-2024 |
| 63 | 23-11873 | Rooney Revocable Trust                                 | St. Louis | \$400,670 | \$321,540 | 19.75% | 2023-2024 |
| 64 | 23-11909 | Keith and Robyn Fanderclai                             | St. Louis | \$79,460  | \$72,690  | 8.52%  | 2023-2024 |
| 65 | 23-11914 | Tariq Bokhari  | St. Louis | \$70,700  | \$65,080  | 7.95%  | 2023-2024 |
| 66 | 23-11936 | Donald Jr and Julie Foshage                            | St. Louis | \$32,530  | \$28,220  | 13.25% | 2023-2024 |
| 67 | 23-11937 | Donald Jr and Julie Foshage                            | St. Louis | \$32,070  | \$28,220  | 12.00% | 2023-2024 |
| 68 | 23-11938 | Donald Jr and Julie Foshage                            | St. Louis | \$32,530  | \$28,220  | 13.25% | 2023-2024 |
| 69 | 23-11949 | Loretta Ann Hendrich                                   | St. Louis | \$342,000 | \$332,500 | 2.78%  | 2023-2024 |
| 70 | 23-11958 | Brent and Andrea Cantor                                | St. Louis | \$110,730 | \$101,330 | 8.49%  | 2023-2024 |
| 71 | 23-11974 | Stephen M and Anna Keller                              | St. Louis | \$158,590 | \$109,250 | 31.11% | 2023-2024 |
| 72 | 23-11987 | Ray and Lori Davis                                     | St. Louis | \$242,480 | \$224,600 | 7.37%  | 2023-2024 |
| 73 | 23-11988 | Walsh Revocable Trust                                  | St. Louis | \$186,140 | \$171,340 | 7.95%  | 2023-2024 |
| 74 | 23-11997 | Syed Ibad Haider                                       | St. Louis | \$199,990 | \$195,070 | 2.46%  | 2023-2024 |
| 75 | 23-11998 | Raymond M and Susan H Spears HW Trustees               | St. Louis | \$175,310 | \$160,760 | 8.30%  | 2023-2024 |
| 76 | 23-12011 | Robert B Hardcastle Qualified Personal Residence Trust | St. Louis | \$281,220 | \$268,640 | 4.47%  | 2023-2024 |

|     |          |   |           |           |           |        |           |
|-----|----------|---|-----------|-----------|-----------|--------|-----------|
| 77  | 23-12015 | James H Myles Revocable Trust Et Al                 | St. Louis | \$147,650 | \$137,690 | 6.75%  | 2023-2024 |
| 78  | 23-12018 | Robert Gorecki and Maureen McGrath                  | St. Louis | \$130,640 | \$114,270 | 12.53% | 2023-2024 |
| 79  | 23-12021 | Andrew and Cynthia Mueller                          | St. Louis | \$304,040 | \$268,830 | 11.58% | 2023-2024 |
| 80  | 23-12030 | Karen M Castellano Living Trust                     | St. Louis | \$382,360 | \$359,560 | 5.96%  | 2023-2024 |
| 81  | 23-12055 | Bradley Lyla McElwee Trustee                        | St. Louis | \$133,130 | \$123,920 | 6.92%  | 2023-2024 |
| 82  | 23-12069 | Constance Mollellenhoff Revocable Trust             | St. Louis | \$322,320 | \$305,180 | 5.32%  | 2023-2024 |
| 83  | 23-12073 | Jack E and Jacalyn S Tejcek Jnt Rev Trust           | St. Louis | \$139,370 | \$124,180 | 10.90% | 2023-2024 |
| 84  | 23-12074 | Enrique and Rosa Peralta                            | St. Louis | \$188,520 | \$167,030 | 11.40% | 2023-2024 |
| 85  | 23-12083 | Tzer Hwa and Jean H Chen H W Trustees               | St. Louis | \$190,000 | \$170,770 | 10.12% | 2023-2024 |
| 86  | 23-12092 | Denise and Jeff Soebbing                            | St. Louis | \$104,040 | \$94,410  | 9.26%  | 2023-2024 |
| 87  | 23-12106 | William D Young Trustee                             | St. Louis | \$76,380  | \$67,580  | 11.52% | 2023-2024 |
| 88  | 23-12107 | Michael and Amy Hughes                              | St. Louis | \$117,800 | \$109,550 | 7.00%  | 2023-2024 |
| 89  | 23-12113 | William G Anderson GST Exempt Marital Trust         | St. Louis | \$194,750 | \$184,780 | 5.12%  | 2023-2024 |
| 90  | 23-12121 | Cynthia Homan Behr Trust                            | St. Louis | \$516,020 | \$492,580 | 4.54%  | 2023-2024 |
| 91  | 23-12126 | Tiger Mac Trust                                     | St. Louis | \$561,700 | \$531,960 | 5.29%  | 2023-2024 |
| 92  | 23-12137 | Newell Carmeline 2012 Irrevocable Trust             | St. Louis | \$304,000 | \$280,250 | 7.81%  | 2023-2024 |
| 93  | 23-12142 | Shabbir H and Naheed Safdar                         | St. Louis | \$166,250 | \$151,810 | 8.69%  | 2023-2024 |
| 94  | 23-12163 | Gary W Seeger Trustee Et Al                         | St. Louis | \$154,390 | \$142,960 | 7.40%  | 2023-2024 |
| 95  | 23-12164 | John R and Terry Hanley                             | St. Louis | \$222,150 | \$197,220 | 11.22% | 2023-2024 |
| 96  | 23-12171 | Desousa Living Trust                                | St. Louis | \$136,990 | \$126,010 | 8.02%  | 2023-2024 |
| 97  | 23-12175 | Peter Jay Nikolaisen                                | St. Louis | \$233,530 | \$219,720 | 5.91%  | 2023-2024 |
| 98  | 23-12177 | Livia Teressa and Jeffery Konkel                    | St. Louis | \$96,900  | \$91,790  | 5.27%  | 2023-2024 |
| 99  | 23-12181 | Michael Temporiti                                   | St. Louis | \$47,610  | \$44,690  | 6.13%  | 2023-2024 |
| 100 | 23-12183 | Michael J and Sarah C Pincus Revocable Living Trust | St. Louis | \$132,370 | \$119,700 | 9.57%  | 2023-2024 |



|     |          |  |           |           |           |        |           |
|-----|----------|--|-----------|-----------|-----------|--------|-----------|
| 101 | 23-12190 | Kenn Ann Smith                               | St. Louis | \$51,300  | \$47,560  | 7.29%  | 2023-2024 |
| 102 | 23-12204 | Safi Malaz Souheir HW                        | St. Louis | \$443,250 | \$401,600 | 9.40%  | 2023-2024 |
| 103 | 23-12216 | Geismann Joint Revocable Trust               | St. Louis | \$133,000 | \$122,250 | 8.08%  | 2023-2024 |
| 104 | 23-12219 | Lee A Champion                               | St. Louis | \$75,090  | \$71,380  | 4.94%  | 2023-2024 |
| 105 | 23-12221 | Matthew and Dana Decuffa                     | St. Louis | \$90,020  | \$85,500  | 5.02%  | 2023-2024 |
| 106 | 23-12222 | Cheng Jie Xiong                              | St. Louis | \$75,960  | \$66,690  | 12.20% | 2023-2024 |
| 107 | 23-12224 | Douglas and Jodi Smedley                     | St. Louis | \$78,380  | \$74,670  | 4.73%  | 2023-2024 |
| 108 | 23-12255 | Grim David Wilke Wilke Grimm Revocable Trust | St. Louis | \$64,920  | \$61,140  | 5.82%  | 2023-2024 |
| 109 | 23-12267 | James J and Susan Saller                     | St. Louis | \$119,550 | \$103,780 | 13.19% | 2023-2024 |
| 110 | 23-12274 | Scott M and Shelly Y Jackson HW              | St. Louis | \$128,570 | \$117,800 | 8.38%  | 2023-2024 |
| 111 | 23-12284 | OP Holdings LLC                              | St. Louis | \$30,860  | \$27,660  | 10.37% | 2023-2024 |
| 112 | 23-12288 | John D and Jayne C Marasa                    | St. Louis | \$107,390 | \$100,970 | 5.98%  | 2023-2024 |
| 113 | 23-12298 | Cletus W and Ann Ruth Henry                  | St. Louis | \$152,950 | \$148,180 | 3.12%  | 2023-2024 |
| 114 | 23-12299 | Mathew Marden                                | St. Louis | \$62,700  | \$61,830  | 1.39%  | 2023-2024 |
| 115 | 23-12300 | James A Sachar                               | St. Louis | \$101,540 | \$96,120  | 5.34%  | 2023-2024 |
| 116 | 23-12307 | Daniel T and Carol Collom                    | St. Louis | \$66,820  | \$60,670  | 9.20%  | 2023-2024 |
| 117 | 23-12315 | Paul and Carol Louys                         | St. Louis | \$78,070  | \$75,050  | 3.87%  | 2023-2024 |
| 118 | 23-12332 | Deborah Busch-Cejka and Roberta A Cejka      | St. Louis | \$87,780  | \$80,560  | 8.23%  | 2023-2024 |
| 119 | 23-12359 | Edward J and Kathleen Hill                   | St. Louis | \$156,310 | \$149,360 | 4.45%  | 2023-2024 |
| 120 | 23-12360 | Orville J Middendorf Trustee                 | St. Louis | \$170,810 | \$154,640 | 9.47%  | 2023-2024 |
| 121 | 23-12363 | Larry R Dietzel                              | St. Louis | \$69,770  | \$67,070  | 3.87%  | 2023-2024 |
| 122 | 23-12373 | Nathan J Buchheit                            | St. Louis | \$54,910  | \$50,410  | 8.20%  | 2023-2024 |
| 123 | 23-12400 | Rita M Wagner Trustee                        | St. Louis | \$155,290 | \$146,910 | 5.40%  | 2023-2024 |

|     |          |   |           |           |           |        |           |
|-----|----------|---|-----------|-----------|-----------|--------|-----------|
| 124 | 23-12409 | Joseph L and Marlene Treadway                   | St. Louis | \$60,310  | \$56,890  | 5.67%  | 2023-2024 |
| 125 | 23-12437 | Lin Chen  | St. Louis | \$57,290  | \$52,250  | 8.80%  | 2023-2024 |
| 126 | 23-12445 | Teri B Robbins Revocable Living Trust           | St. Louis | \$66,790  | \$61,370  | 8.11%  | 2023-2024 |
| 127 | 23-12446 | Benjamin R and Susie Wanner                     | St. Louis | \$108,850 | \$101,650 | 6.61%  | 2023-2024 |
| 128 | 23-12453 | Michael J Zwiener                               | St. Louis | \$110,920 | \$105,370 | 5.00%  | 2023-2024 |
| 129 | 23-12465 | Anthony J and Nancy Berra                       | St. Louis | \$72,850  | \$70,720  | 2.92%  | 2023-2024 |
| 130 | 23-12472 | Thomas M and Susan Teschner                     | St. Louis | \$112,690 | \$95,190  | 15.53% | 2023-2024 |
| 131 | 23-12476 | Mark I Jacobs                                   | St. Louis | \$126,980 | \$119,000 | 6.28%  | 2023-2024 |
| 132 | 23-12480 | Thomas and Kathleen Madden                      | St. Louis | \$129,390 | \$116,640 | 9.85%  | 2023-2024 |
| 133 | 23-12485 | Elizabeth A McCowan Perkins                     | St. Louis | \$74,020  | \$64,030  | 13.50% | 2023-2024 |
| 134 | 23-12488 | Edward C and Carol A Fann                       | St. Louis | \$65,420  | \$62,590  | 4.33%  | 2023-2024 |
| 135 | 23-12489 | Wilbern H Grove Et Al                           | St. Louis | \$68,170  | \$65,460  | 3.98%  | 2023-2024 |
| 136 | 23-12497 | Two Sheraton Revocable Trust                    | St. Louis | \$166,730 | \$136,800 | 17.95% | 2023-2024 |
| 137 | 23-12510 | David L and Mary F Prince HW Trustees           | St. Louis | \$61,290  | \$53,390  | 12.89% | 2023-2024 |
| 138 | 23-12521 | Parkdale Builders LLC                           | St. Louis | \$16,400  | \$14,250  | 13.11% | 2023-2024 |
| 139 | 23-12535 | North County Properties LLC                     | St. Louis | \$31,860  | \$25,650  | 19.49% | 2023-2024 |
| 140 | 23-12541 | Gerald and Rosiland Rothman Joint Living Trust  | St. Louis | \$131,100 | \$117,800 | 10.14% | 2023-2024 |
| 141 | 23-12551 | Neil F Rebbe                                    | St. Louis | \$144,760 | \$124,750 | 13.82% | 2023-2024 |
| 142 | 23-12555 | Anne M Schmitt                                  | St. Louis | \$123,880 | \$95,000  | 23.31% | 2023-2024 |
| 143 | 23-12558 | Ellen D Bern and Barry Mizes                    | St. Louis | \$155,800 | \$125,400 | 19.51% | 2023-2024 |
| 144 | 23-12568 | Brian T and Kathleen Goggins                    | St. Louis | \$258,040 | \$237,310 | 8.03%  | 2023-2024 |
| 145 | 23-12569 | William I and Kathryn B Schneider Family Trust  | St. Louis | \$166,060 | \$144,080 | 13.24% | 2023-2024 |
| 146 | 23-12570 | Andrew C and Mary Johnes Revocable Living Trust | St. Louis | \$361,000 | \$308,290 | 14.60% | 2023-2024 |

|     |          |  |           |             |           |        |           |
|-----|----------|--|-----------|-------------|-----------|--------|-----------|
| 147 | 23-12571 | Donald A and Kathleen F Young Trustees                   | St. Louis | \$112,040   | \$88,180  | 21.30% | 2023-2024 |
| 148 | 23-12575 | John Travis and Kristen M Liebig Trustees                | St. Louis | \$196,860   | \$169,780 | 13.76% | 2023-2024 |
| 149 | 23-12589 | Nick B and Jamie Botonis                                 | St. Louis | \$1,102,570 | \$855,080 | 22.45% | 2023-2024 |
| 150 | 23-12590 | NJB Investments LLC                                      | St. Louis | \$454,080   | \$362,290 | 20.21% | 2023-2024 |
| 151 | 23-12591 | Elizabeth S Forshaw                                      | St. Louis | \$153,910   | \$148,020 | 3.83%  | 2023-2024 |
| 152 | 23-12632 | 8939 Eden LLC  | St. Louis | \$31,450    | \$30,400  | 3.34%  | 2023-2024 |
| 153 | 23-14750 | Kent J Buchheit  | St. Louis | \$24,320    | \$11,840  | 51.32% | 2023-2024 |
| 154 | 23-15069 | The Diane M Laidlaw Revocable Trust                      | St. Louis | \$92,440    | \$86,830  | 6.07%  | 2023-2024 |
| 155 | 23-15100 | Daniel E and Trisha R Weber Joint Revocable Living Trust | St. Louis | \$89,110    | \$77,060  | 13.52% | 2023-2024 |
| 156 | 23-15116 | 141 West Arlee LLC                                       | St. Louis | \$29,530    | \$26,870  | 9.01%  | 2023-2024 |
| 157 | 23-15120 | 210 West Holden Avenue LLC                               | St. Louis | \$18,620    | \$16,300  | 12.46% | 2023-2024 |
| 158 | 23-15121 | 212 West Holden LLC                                      | St. Louis | \$17,780    | \$11,500  | 35.32% | 2023-2024 |
| 159 | 23-15127 | 954 Dammert Avenue LLC                                   | St. Louis | \$17,100    | \$15,880  | 7.13%  | 2023-2024 |
| 160 | 23-15130 | 813 Military Road LLC                                    | St. Louis | \$25,440    | \$22,310  | 12.30% | 2023-2024 |
| 161 | 23-18319 | Neal and Qual Jayne Schroeder                            | St. Louis | \$628,940   | \$565,250 | 10.13% | 2023-2024 |
| 162 | 23-18325 | Dolores Grollman Indenture Trust                         | St. Louis | \$358,230   | \$275,750 | 23.02% | 2023-2024 |
| 163 | 23-18398 | Mark S Wetterau and Virginia Dean                        | St. Louis | \$469,360   | \$446,500 | 4.87%  | 2023-2024 |
| 164 | 23-18399 | Peter J and Julie Leblanc                                | St. Louis | \$399,000   | \$332,500 | 16.67% | 2023-2024 |
| 165 | 23-18431 | Robert A and Ann Zink                                    | St. Louis | \$75,810    | \$65,550  | 13.53% | 2023-2024 |
| 166 | 23-18472 | Robert T and Jennifer Hensley                            | St. Louis | \$124,200   | \$120,630 | 2.87%  | 2023-2024 |
| 167 | 23-18556 | Sam Quaisi Quaisi Labbeb                                 | St. Louis | \$76,480    | \$71,650  | 6.32%  | 2023-2024 |
| 168 | 23-18559 | Riley Bruce Perron and Nangle Megan                      | St. Louis | \$294,500   | \$265,790 | 9.75%  | 2023-2024 |
| 169 | 23-18563 | Edward A and Alice Boeschenstein                         | St. Louis | \$153,250   | \$141,870 | 7.43%  | 2023-2024 |

|     |          |  |           |           |           |        |           |
|-----|----------|--|-----------|-----------|-----------|--------|-----------|
| 170 | 23-18593 | Sean J and Carol Walsh                   | St. Louis | \$247,000 | \$175,750 | 28.85% | 2023-2024 |
| 171 | 23-18594 | The Arnold W Donald Indenture Trust      | St. Louis | \$594,510 | \$513,000 | 13.71% | 2023-2024 |
| 172 | 23-18626 | Laffey Noreen Jenney Revocable Trust     | St. Louis | \$418,000 | \$372,610 | 10.86% | 2023-2024 |
| 173 | 23-18642 | Robert F and Nancy Pechloff              | St. Louis | \$532,000 | \$463,300 | 12.91% | 2023-2024 |
| 174 | 23-18652 | Patrick and Mariclaire Lane              | St. Louis | \$165,300 | \$155,000 | 6.23%  | 2023-2024 |
| 175 | 23-18732 | James G and Elizabeth Klarsch            | St. Louis | \$201,060 | \$175,750 | 12.59% | 2023-2024 |
| 176 | 23-18747 | Edward W and Nancy Staley                | St. Louis | \$248,750 | \$220,740 | 11.26% | 2023-2024 |
| 177 | 23-18748 | William L and Jeanne Downey              | St. Louis | \$239,440 | \$209,000 | 12.71% | 2023-2024 |
| 178 | 23-18762 | Karen M Luning                           | St. Louis | \$94,410  | \$81,170  | 14.02% | 2023-2024 |
| 179 | 23-18771 | Francine M Davis                         | St. Louis | \$62,450  | \$58,250  | 6.73%  | 2023-2024 |
| 180 | 23-18868 | Jan F and Donald G Sessions H H Trustees | St. Louis | \$144,080 | \$137,730 | 4.41%  | 2023-2024 |
| 181 | 23-18909 | Amanda Lynn Russelavage                  | St. Louis | \$48,130  | \$45,030  | 6.44%  | 2023-2024 |
| 182 | 23-18921 | Marietta R Caiarelli                     | St. Louis | \$74,880  | \$50,520  | 32.53% | 2023-2024 |
| 183 | 23-18923 | Patrick J and Crista Barrett             | St. Louis | \$711,090 | \$536,640 | 24.53% | 2023-2024 |
| 184 | 23-18960 | Joseph G Lunt Living Trust               | St. Louis | \$155,950 | \$141,090 | 9.53%  | 2023-2024 |
| 185 | 23-19011 | Cedrick Pimentel Trustee                 | St. Louis | \$117,600 | \$83,200  | 29.25% | 2023-2024 |
| 186 | 23-19028 | Busey Bank                               | St. Louis | \$70,210  | \$29,440  | 58.07% | 2023-2024 |
| 187 | 23-19064 | Rbre Corporation                         | St. Louis | \$115,200 | \$63,360  | 45.00% | 2023-2024 |
| 188 | 23-19068 | Gunnison Properties LLC                  | St. Louis | \$16,000  | \$8,000   | 50.00% | 2023-2024 |
| 189 | 23-19122 | Four Rivers Real Estate I LLC            | St. Louis | \$48,000  | \$47,360  | 1.33%  | 2023-2024 |
| 190 | 23-19123 | Four Rivers Real Estate I LLC            | St. Louis | \$152,000 | \$80,640  | 46.95% | 2023-2024 |
| 191 | 23-19124 | COF LLC                                  | St. Louis | \$146,000 | \$106,600 | 26.99% | 2023-2024 |
| 192 | 23-19390 | Seamless Investments LLC                 | St. Louis | \$167,490 | \$440     | 99.74% | 2023-2024 |
| 193 | 23-19406 | 10324 Ladue Road Building LLC            | St. Louis | \$251,200 | \$225,600 | 10.19% | 2023-2024 |

|     |           |                           |           |           |           |        |           |
|-----|-----------|---------------------------|-----------|-----------|-----------|--------|-----------|
| 194 | 23-19668  | VAD Realty LLC            | St. Louis | \$19,580  | \$11,520  | 41.16% | 2023-2024 |
| 195 | 23-10013  | Martin Hilgeman           | St. Louis | \$20,960  | \$13,410  | 36.02% | 2023-2024 |
| 196 | 23-10045  | Michael Hildebrand        | St. Louis | \$90,650  | \$46,730  | 48.45% | 2023-2024 |
| 197 | 23-10072  | Alan S Weinstock          | St. Louis | \$69,330  | \$61,750  | 10.93% | 2023-2024 |
| 198 | 23-10082  | Michael Fredrick Vosevich | St. Louis | \$62,090  | \$41,800  | 32.68% | 2023-2024 |
| 199 | 23-10527  | James Joseph Werner       | St. Louis | \$124,720 | \$117,610 | 5.70%  | 2023-2024 |
| 200 | 23-110090 | Lana Weinbach             | St. Louis | \$49,400  | \$28,790  | 41.72% | 2023-2024 |
| 201 | 23-110296 | Julius Z Frager           | St. Louis | \$85,160  | \$80,410  | 5.58%  | 2023-2024 |
| 202 | 23-11374  | Craig Guenther Andrews    | St. Louis | \$154,760 | \$145,730 | 5.83%  | 2023-2024 |

## Exhibit B. Dismissals

| #  | Appeal Number | Name  | County      |
|----|---------------|---|-------------|
| 1  | 21-32802      | Wingg LLC   | St. Charles |
| 2  | 23-111001     | Rock Hill Quarries Co A Mo Corp                         | St. Louis   |
| 3  | 23-111002     | Rock Hill Quarries Co                                   | St. Louis   |
| 4  | 23-111003     | Rock Hill Quarries Company                              | St. Louis   |
| 5  | 23-111039     | JH Berra Construction Co Inc Et Al                      | St. Louis   |
| 6  | 23-111040     | 5219 Baumgartner LLC                                    | St. Louis   |
| 7  | 23-111043     | Caplaco Eighteen Inc Et Al                              | St. Louis   |
| 8  | 23-111044     | Caparco One Inc A Mo Corp Etal Capitol Land Co          | St. Louis   |
| 9  | 23-111045     | Caparco One Inc A Mo Corp Etal Capitol Land Co          | St. Louis   |
| 10 | 23-111046     | Caparco One Inc Etal Capitol Land Co                    | St. Louis   |
| 11 | 23-111047     | Dierbergs Fenton Crossing LLC and Caplaco Forty-Two Inc | St. Louis   |
| 12 | 23-111050     | Dierbergs Fenton Crossing LLC and Caplaco Forty-Two Inc | St. Louis   |
| 13 | 23-111064     | Davidson Realty V LLC                                   | St. Louis   |
| 14 | 23-111065     | Davidson Realty V LLC                                   | St. Louis   |
| 15 | 23-111077     | DP Brentwood LLC  | St. Louis   |
| 16 | 23-111078     | DP Brentwood LLC  | St. Louis   |
| 17 | 23-111079     | Dierbergs Brentwood LLC                                 | St. Louis   |
| 18 | 23-111080     | Dierbergs Brentwood LLC                                 | St. Louis   |
| 19 | 23-111082     | Dierbergs Commisary LLC PO Box 1070                     | St. Louis   |
| 20 | 23-111083     | Hollenberg Drive LLC                                    | St. Louis   |
| 21 | 23-111090     | Dierbergs Fifty LLC                                     | St. Louis   |
| 22 | 23-111091     | Dierbergs Fifty LLC                                     | St. Louis   |
| 23 | 23-111092     | Dierbergs Des Peres Transportation Dev Dist             | St. Louis   |
| 24 | 23-111093     | Meridian Partners LLC                                   | St. Louis   |
| 25 | 23-111097     | Diamond Financial Assets LLC                            | St. Louis   |
| 26 | 23-111130     | Rock Hill Quarries Company                              | St. Louis   |
| 27 | 23-111133     | Rock Hill Quarries Co                                   | St. Louis   |
| 28 | 23-111134     | Rock Hill Quarries Corp                                 | St. Louis   |
| 29 | 23-111135     | Rock Hill Quarries Co                                   | St. Louis   |
| 30 | 23-111176     | Natsis Stravoula  | St. Louis   |
| 31 | 23-112137     | Huston Penny LLC  | St. Louis   |
| 32 | 23-112138     | Trend Manufacturing Company                             | St. Louis   |
| 33 | 23-112142     | Buckeye International Inc                               | St. Louis   |
| 34 | 23-112145     | Waycliffe Development Corp Etal                         | St. Louis   |
| 35 | 23-112146     | Waycliffe Development Corp Etal                         | St. Louis   |
| 36 | 23-112148     | Heitz Robert J Living Trust                             | St. Louis   |
| 37 | 23-112151     | Reinhardt Joseph J Living Trust                         | St. Louis   |
| 38 | 23-112154     | Missouri American Water                                 | St. Louis   |
| 39 | 23-112155     | Frost Electric Supply Company                           | St. Louis   |
| 41 | 23-112160     | Choi and Lee Investments LLC                            | St. Louis   |

|    |           |  |             |
|----|-----------|--|-------------|
| 42 | 23-112162 | Rudder Group LLC                           | St. Louis   |
| 43 | 23-112163 | Professional Investment Partnership LLC    | St. Louis   |
| 44 | 23-112176 | Four Point Development LLC                 | St. Louis   |
| 45 | 23-112177 | Midamerica Hotels Corporation              | St. Louis   |
| 47 | 23-112181 | Mayer Block Properties LLC                 | St. Louis   |
| 48 | 23-112186 | Elda Mo Ww R LLC                           | St. Louis   |
| 49 | 23-112187 | ECMS Properties LLC                        | St. Louis   |
| 50 | 23-112188 | ECMS Properties LLC                        | St. Louis   |
| 51 | 23-112194 | MHLHSR Family Properties LLC               | St. Louis   |
| 52 | 23-112202 | Sansone 1 North Central LLC                | St. Louis   |
| 53 | 23-112206 | 8230 Forsyth Company Crest Management      | St. Louis   |
| 54 | 23-112208 | IWISOT LLC                                 | St. Louis   |
| 55 | 23-112243 | Headland Property LLC                      | St. Louis   |
| 56 | 23-112247 | Lindbergh Plaza Owner LLC                  | St. Louis   |
| 57 | 23-112248 | Neighbors Credit Union                     | St. Louis   |
| 58 | 23-112249 | Neighbors Credit Union                     | St. Louis   |
| 59 | 23-112255 | BBK Westport Industrial LLC                | St. Louis   |
| 60 | 23-112262 | Yez Trade Center LLC                       | St. Louis   |
| 61 | 23-112263 | Avanti Properties LLC                      | St. Louis   |
| 62 | 23-112272 | PPM Keller Plaza LLC                       | St. Louis   |
| 63 | 23-112273 | PPM Warson Road LLC                        | St. Louis   |
| 64 | 23-112274 | As Ventures Romiss LLC                     | St. Louis   |
| 65 | 23-112277 | GOL Properties LLC                         | St. Louis   |
| 66 | 23-112278 | GOL Properties LLC                         | St. Louis   |
| 67 | 23-112282 | St Louis Industrial Portfolio LLC          | St. Louis   |
| 68 | 23-112283 | St Louis Industrial Portfolio LLC          | St. Louis   |
| 69 | 23-112284 | St Louis Industrial Portfolio LLC          | St. Louis   |
| 70 | 23-112291 | 620 Spirit Valley LLC                      | St. Louis   |
| 71 | 23-112295 | Welltower Inc                              | St. Louis   |
| 72 | 23-112297 | CV WHQ LLC                                 | St. Louis   |
| 73 | 23-112298 | Our Centers Kirkwood LLC                   | St. Louis   |
| 74 | 23-112302 | RDJ LLC                                    | St. Louis   |
| 75 | 23-112304 | Doss Commercial Assets LLC                 | St. Louis   |
| 76 | 23-112305 | J and C Industrial Partners LLC Et Al      | St. Louis   |
| 77 | 23-112306 | Little Lucys Real Estate LLC               | St. Louis   |
| 78 | 23-11550  | Mills West Pointe 1 LLC                    | St. Louis   |
| 79 | 23-11552  | Mills West Pointe 1 LLC                    | St. Louis   |
| 80 | 23-11553  | Mills West Pointe 1 LLC                    | St. Louis   |
| 81 | 23-32539  | Caplaco Thirty Inc Dierbergs Salt Lick LLC | St. Charles |