

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 12/18/2025
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 12/09/2025

Time: 1:30 p.m.

Place: 3705 Missouri Blvd., Suite 100
Small Conference Room
Jefferson City, MO 65109 and
Microsoft Teams Conference Call

Recess/Reconvene Notes:

► Members Present:

- ☒ Gary Romine (GAR), Chairman
- ☒ Debbi McGinnis (DM), Commissioner
- ☒ Greg Razer (GWR), Commissioner

Staff/Others Present:

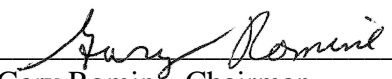
G. Allsberry (GKA), Chief Counsel
M. Fudge (MDF), Appraisal and Assessment
Manager, Original Assessment
D. Hutton (DH), Legislative/Policy Analyst
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
S. Wankum (SW), Miscellaneous Professional

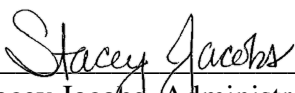
► Review Minutes from Previous Meeting

- ☒ 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 no other participants were on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:42 p.m. GWR made a motion to reopen the meeting at 3:11 p.m. DM seconded the motion. The meeting reopened at 3:11 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 3:12 p.m. The motion was seconded by DM. The meeting adjourned at 3:12 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, DECEMBER 9, 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 December 8, 2025, at 6:45 a.m. on the front door of the building by Stacey Jacobs and at 8:05 a.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

Tuesday, December 9, 2025

1:30 p.m.

I. Stipulations

A. Exhibit A., 1 – 81

II. Dismissals

A. Exhibit B., 1 – 14

III. Nunc Pro Tunc Request

A. Exhibit C., 1

IV. Amended Form 11s

A. Exhibit D., 1 – 4

V. Form 11As

A. Exhibit E., 1 – 8

VI. Administration

A. STC Calendar Update

B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated November 18, 2025, and
Closed Meeting Minutes dated November 18, 2025)

C. Section Update

D. Form 11 and Form 11A Certifications for Counties that did not follow STC BOE Orders
Discussion

E. MSAA March 2026 Course Approval Request

F. PLDA Opportunities for Crump, Fallert, Myers, and Stroup

G. Missouri Way Training Recommendation for Tammy Mackay

VII. Legal

A. Section Update

B. Draft STC Subpoena Fillable Form

VIII. Local Assistance

A. Section Update

B. Bates County Request to Release Assessment Reimbursement Funds

C. Crexi Renewal Request

IX. Original Assessment

A. Section Update

B. 2026 WSATA Attendance Request

C. 2026 Subscriptions Renewal Request

X. Legislation

A. Legislative Update

XI. Commission Comments

A. MSAA Letter Responding to STC Physical Inspection Letter

XII. Closed Session

A. Legal – Section 610.021(1)

XIII. Open Session

XIV. 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: 12/09/25

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. GKA stated the lines 13 and 14 needed the taxpayer's name corrected to Plymouth. GWR made a motion to approve the Dismissals listed on Exhibit C. with amendments. 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 Request

Motion(s)/Comments: GKA presented the Nunc Pro Tunc request that was ready for approval, which was listed on Exhibit C. of the agenda. GKA informed the Commission that this process would change going forward. When a correction needs to be made to the Commission Minutes regarding clerical error information that was previously approved, SJ would present an amendment to those corresponding Commission Meeting minutes for approval. GWR made a motion to approve the Nunc Pro Tunc request listed on Exhibit C. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: Amended Form 11s

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: Form 11As

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: Approval of Minutes

Motion(s)/Comments: Approval of Minutes from the Meeting of the State Tax Commission of Missouri dated November 18, 2025, and Closed Meeting Minutes dated November 18, 2025. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated November 18, 2025, and Closed Meeting Minutes dated November 18, 2025. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
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<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: MSAA March 2026 Course Approval Request

Motion(s)/Comments: SJ presented the March 2026 Missouri State Assessors' Association (MSAA) course curriculum for Basic Appraisal Procedures instructed by Doug Potts and IAAO Course 600, Principles & Techniques of Cadastral Mapping instructed by Christine Stinchcomb. GWR made a motion to approve the course curriculum for both training sessions. 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: PLDA Opportunities for Crump, Fallert, Myers, and Stroup

Motion(s)/Comments: SJ presented the Professional Leadership and Development Award (PLDA) opportunities requested by Alexis Crump, Mark Fallert, Michael Myers, and Gary Stroup, that received the PLDA in July 2025. Each team member is awarded up to \$1,500.00 for PLDA opportunities. SJ notified the Commission that the agency announced the PLDA awardees at the beginning of the fiscal year and found out a week later that funding had been reduced and the STC was only allotted 3 team members for the PLDA. Since the awardees were already sent their notifications SJ recommended the STC honor those awards and pay for the 4th team member. All PLDA opportunities total an estimated cost of \$6,765.00. The PLDA should cover \$4,500.00, any unused PLDA funds from another awardee may be used to cover another versus lapsing the funds. Any costs over the PLDA funding level will be covered by the STC. The total estimated cost of the STC is \$2,333.00. GWR made a motion to approve the PLDA opportunities for Ms. Crump, Mr. Fallert, Mr. Myers, and Mr. Stroup at the PLDA estimated cost of \$4,500.00, and the STC estimated cost of \$2,333.00. 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: Missouri Way Training Recommendation for Tammy Mackay

Motion(s)/Comments: SJ presented a request for Tammy Mackay to attend Missouri Way Training. This training is provided by Office of Administration (OA) with each agency receiving a specific number of allotted positions to attend the training. Department of Revenue (DOR) provided one spot for the STC. OA covers the cost of the training, but any travel costs are the responsibility of the STC. GWR made a motion to approve Tammy Mackay attend the Missouri Way training at an estimated cost for travel of \$215.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:
Specific directions for the interim period:

Topic: Draft STC Subpoena Fillable Form

Motion(s)/Comments: GKA presented a draft STC subpoena fillable form to be posted on our website. The STC receives requests for subpoenas in STC appeals and leaves it up to the requesting attorney to provide a subpoena to the STC. This document could be placed on the STC's website and parties can be directed there to complete the form for any subpoena requests. The Commission reviewed and discussed the form. SJ provided the OA/Information Technology Services Division will need to assist with creating a fillable PDF. GWR made a motion to approve the draft STC Subpoena fillable form. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
<input type="checkbox"/> Nay	<input type="checkbox"/> Nay	<input type="checkbox"/> Nay
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☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:
Specific directions for the interim period:

Topic: Bates County Request to Release Assessment Reimbursement Funds

Motion(s)/Comments: LJ presented a request to release FY-2026 Bates County assessment maintenance funds. On August 19, 2025, the Commission voted to approve a request to withhold funds at the request of Bates County Assessor, Carl Bettels, because the County Commission had not deposited the required three-year average general revenue funds into his assessment account. On December 4, 2025, Mr. Bettels confirmed that the County Commission had deposited the required general revenue funds into his assessment account for 2025. GWR made a motion to approve the request to release the FY-2026 assessment maintenance funds for Bates County due to the confirmation of general revenue funds being deposited into the assessment fund by the County Commission. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
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<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: Crexi Renewal Request

Motion(s)/Comments: LJ presented a request to renew the Crexi subscription. The request includes a two-year renewal as the vendor will lock in the cost of subscription for two years at a cost of \$1,620.00 per year. Crexi is utilized by the Local Assistance appraisers as a source for sales comparables for the commercial ratio studies throughout the State of Missouri. GWR made a motion to approve the renewal of the Crexi subscription for two years at a cost of \$1,620.00 per year for a total cost of \$3,240.00. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea	<input checked="" type="checkbox"/> Yea
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<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain	<input type="checkbox"/> Abstain
<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present	<input type="checkbox"/> Not Present

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

Topic: 2026 WSATA Attendance Request

Motion(s)/Comments: MDF presented a request for Jacob Sones and himself to attend the WSATA Unitary Appraisal School January 25 – 30, 2026, in Logan, UT. The estimated cost for registration and travel to attend this school is \$4,056.00 for both team members. GWR made a motion to approve the request at an estimated cost of \$4,056.00 for Mr. Sones and Mr. Fudge. 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: 2026 Subscriptions Renewal Request

Motion(s)/Comments: MDF presented a request regarding the 2026 calendar year publications and subscriptions at an estimated cost of \$4,020.00. This request includes ValueLine, BVR, Airliner Price Guide, and Aircraft Bluebook. GWR made a motion to approve the 2026 publications and subscriptions at an estimated cost of \$4,020.00. 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: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks. SJ notified everyone that Governor Kehoe announced December 26, 2025, as a holiday by Executive Order and that the 2026 STC Holiday memo and ETA schedule would be distributed later this week.

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: Form 11 and Form 11A Certifications for Counties that did not follow STC BOE Orders Discussion

Motion(s)/Comments: SJ presented a memo regarding 2025 Form 11 and Form 11A Certifications for counties that did not follow their assessment maintenance plan and/or the STC Orders to Boards of Equalization (BOE) to increase assessments. The Commission reviewed the draft language for both certifications and instructed SJ to amend the Form 11 language to reference the assessment maintenance plan instead of the memorandum of understanding (MOU). SJ further provided that these county Form 11s and Form 11As will not be presented until the Commission Meeting scheduled on January 6, 2026, since counties are allowed until December 31, 2025, to amend and submit forms.

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 in the upcoming weeks. The Commission provided they needed some additional time to review the Applications for Review but should be ready to vote on the three drafted Decisions and Orders at the next scheduled Commission Meeting on Thursday, December 18, 2025.

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 further provided that most of the Assessment Maintenance plans received from counties are utilizing the STC Assessment Maintenance Plan template, there are five counties that submitted plan with different information. Those plans are being reviewed to ensure all information is included in the plans.

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 and preparation for the 2026 cycle. MDF also notified the Commission that he plans on enforcing statutory due dates and requiring companies to utilize the published STC forms as provided by statute and Code of State Regulations (CSR). Companies that do not file timely or submit information on the required forms or forms that include the required information for Original Assessment will be subject to the 4% penalty where allowed by statute. MDF stated these changes would be addressed in the January email that is distributed to companies with the Original Assessment forms. The Commission supported MDF's changes.

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: MSAA Letter Responding to STC Physical Inspection Letter

Motion(s)/Comments: GAR presented a letter received from the MSAA regarding the STC's response to the MSAA's request for physical inspection guidance. The Commission and team members discussed the letter providing the understand the safety concerns and requests to utilized technology; however, the laws provide the specifics for physical inspections. GAR also provided that he had a conversation with Mr. Robert Boyer, MSAA President and Jefferson County Assessor, that the MSAA has a lobbyist that can assist the MSAA in working on legislative priorities for the Assessors. The Commission instructed GKA to draft a response to the MSAA letter for Commission review.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-10100	Stella Ann Costas	St. Louis	\$70,110	\$61,340	12.51%	2021-2022
2	21-44500	Kraft Heinz Company	Boone	\$2,986,160	\$2,816,000	5.70%	2021-2022
3	23-10010	Florissant Real Estate Investors II LLC	St. Louis	\$2,936,770	\$670,700	77.16%	2023-2024
4	23-10533	Forest Hills Country Club Forest Hills Golf and Country Club	St. Louis	\$138,430	\$73,230	47.10%	2023-2024
5	23-10534	Forest Hills Country Club Forest Hills Country Club Inc	St. Louis	\$118,200	\$62,490	47.13%	2023-2024
6	23-10535	Forest Hills Country Club Forest Hills Golf and Country Club	St. Louis	\$53,050	\$28,060	47.11%	2023-2024
7	23-10536	Forest Hills Country Club Forest Hills Golf and Country Club	St. Louis	\$52,400	\$27,720	47.10%	2023-2024
8	23-10537	Forest Hills Country Club Forest Hills Golf and Country Club	St. Louis	\$17,290	\$9,120	47.25%	2023-2024
9	23-10538	Forest Hills Country Club	St. Louis	\$2,260	\$1,220	46.02%	2023-2024
10	23-10634	Forest Hills Country Club Forest Hills Golf and Country Club	St. Louis	\$243,470	\$128,760	47.11%	2023-2024
11	23-10660	John C Carleton	St. Louis	\$168,740	\$158,460	6.09%	2023-2024
12	23-10673	Patel Himanshu	St. Louis	\$287,850	\$266,760	7.33%	2023-2024
13	23-10676	The Phyllis Schlafly Irrevocable Trust	St. Louis	\$81,420	\$64,980	20.19%	2023-2024
14	23-110387	Underseth Mitchel and Laurel Family Trust	St. Louis	\$491,200	\$384,000	21.82%	2023-2024
15	23-110409	MISSISSIPPI VALLEY EQUIPMENT COMPANY	St. Louis	\$446,590	\$405,020	9.31%	2023-2024
16	23-110410	MISSISSIPPI VALLEY EQUIPMENT COMPANY	St. Louis	\$22,690	\$20,580	9.30%	2023-2024
17	23-110417	MO Bottom Realty LLC	St. Louis	\$340,800	\$302,400	11.27%	2023-2024
18	23-110418	MO Bottom Realty LLC	St. Louis	\$832,000	\$627,200	24.62%	2023-2024
19	23-110421	Chapter 100 St Louis County	St. Louis	\$3,008,000	\$2,294,400	23.72%	2023-2024
20	23-110452	ST LOUIS INDUSTRIAL PROPERTIES LLC - SERIES 3	St. Louis	\$1,466,560	\$1,104,000	24.72%	2023-2024
21	23-110469	WGST LLC	St. Louis	\$1,035,360	\$723,200	30.15%	2023-2024
22	23-110539	PARAGON OFFICE PROPERTY GROUP LLC	St. Louis	\$3,392,000	\$2,672,000	21.23%	2023-2024

23	23-110540	SVT Westview Place LP co DIF Westview Place LP	St. Louis	\$5,136,290	\$4,064,000	20.88%	2023-2024
24	23-110543	THF Chesterfield Development LLC Southwest Property Tax	St. Louis	\$484,260	\$412,800	14.76%	2023-2024
25	23-110545	JOAN LEE LLC AMBASSADOR FLOOR CO	St. Louis	\$1,875,710	\$1,699,200	9.41%	2023-2024
26	23-110547	Firm Holdings li LLC	St. Louis	\$577,440	\$342,400	40.70%	2023-2024
27	23-110549	CHESTERFIELD AIRPORT PROPERTY GROUP LLC	St. Louis	\$5,273,150	\$4,054,400	23.11%	2023-2024
28	23-110601	Bemiston Cardondelet Corp	St. Louis	\$247,200	\$187,580	24.12%	2023-2024
29	23-110602	Central Forsyth Partners LP	St. Louis	\$636,830	\$460,420	27.70%	2023-2024
30	23-110603	Central Forsyth Partners LP	St. Louis	\$360,580	\$260,670	27.71%	2023-2024
31	23-110604	Central Forsyth Partners LP	St. Louis	\$367,550	\$265,730	27.70%	2023-2024
32	23-110605	Central Forsyth Partners LP	St. Louis	\$662,050	\$478,620	27.71%	2023-2024
33	23-110606	Central Forsyth Partners LP	St. Louis	\$274,620	\$198,530	27.71%	2023-2024
34	23-110625	RENT LEASE LLC	St. Louis	\$338,110	\$207,100	38.75%	2023-2024
35	23-110633	Bemiston Carondelet Corporation	St. Louis	\$2,240,000	\$1,699,680	24.12%	2023-2024
36	23-110634	Bemiston Carondelet Corporation	St. Louis	\$1,616,000	\$1,226,210	24.12%	2023-2024
37	23-110650	Schweigert Bernard E Trust	St. Louis	\$303,320	\$177,270	41.56%	2023-2024
38	23-110701	Corporate Hill Property Group LLC	St. Louis	\$3,936,000	\$3,091,200	21.46%	2023-2024
39	23-110702	Corporate Hill Property Group LLC	St. Louis	\$3,936,000	\$2,576,000	34.55%	2023-2024
40	23-110703	Corporate Hill Property Group LLC	St. Louis	\$3,936,000	\$2,726,400	30.73%	2023-2024
41	23-110722	NNN Reit, Inc - F/K/A National Retail Properties, Inc.	St. Louis	\$532,130	\$444,800	16.41%	2023-2024
42	23-110747	BIG BEND APARTMENTS LLC	St. Louis	\$691,710	\$610,220	11.78%	2023-2024
43	23-110748	BIG BEND APARTMENTS LLC	St. Louis	\$5,007,960	\$4,418,030	11.78%	2023-2024
44	23-110749	BIG BEND ENTERPRISES LLC	St. Louis	\$7,640	\$6,750	11.65%	2023-2024
45	23-110819	Operating Engineers Local 148 Building C	St. Louis	\$416,000	\$312,000	25.00%	2023-2024
46	23-110832	Miner Holdings LLC	St. Louis	\$331,200	\$252,800	23.67%	2023-2024

47	23-110842	Gravois Bluffs East 8 A1 LLC	St. Louis	\$1,221,440	\$1,152,000	5.69%	2023-2024
48	23-110846	The Summit at Gravois Bluffs LLC	St. Louis	\$4,592,000	\$3,870,400	15.71%	2023-2024
49	23-110865	Gravois Bluffs South 6 E2 LLC	St. Louis	\$589,790	\$336,000	43.03%	2023-2024
50	23-110867	Gravois Bluffs South 6 G6 LLC	St. Louis	\$1,353,600	\$640,000	52.72%	2023-2024
51	23-110871	Novus Fenton LLC	St. Louis	\$3,296,000	\$2,923,200	11.31%	2023-2024
52	23-110873	Gravois Bluffs East 2 LLC	St. Louis	\$33,440	\$27,200	18.66%	2023-2024
53	23-110874	Gravois Bluffs East 2 LLC	St. Louis	\$320,000	\$260,800	18.50%	2023-2024
54	23-110875	GRAVOIS BLUFFS EAST 3 LLC	St. Louis	\$969,600	\$416,000	57.10%	2023-2024
55	23-110889	TKB Technologies LLC	St. Louis	\$896,000	\$646,400	27.86%	2023-2024
56	23-110890	JJS Real Estate LLC	St. Louis	\$1,951,940	\$1,635,200	16.23%	2023-2024
57	23-111103	First Community Credit Union	St. Louis	\$4,514,940	\$2,208,000	51.10%	2023-2024
58	23-111105	First Community Credit Union	St. Louis	\$1,665,150	\$1,260,800	24.28%	2023-2024
59	23-112123	Associated Bank NA Et Al	St. Louis	\$1,152,860	\$995,200	13.68%	2023-2024
60	23-112231	RNSI City Place Owner LLC	St. Louis	\$13,227,200	\$11,520,000	12.91%	2023-2024
61	23-112241	8000 Maryland Holdings Inc.	St. Louis	\$11,904,000	\$8,649,600	27.34%	2023-2024
62	23-112270	PPM University Tower LLC	St. Louis	\$9,004,830	\$8,252,800	8.35%	2023-2024
63	23-11256	Gale Creation LLC	St. Louis	\$16,060	\$13,870	13.64%	2023-2024
64	23-11267	Snowhill Associates	St. Louis	\$20,580	\$17,670	14.14%	2023-2024
65	23-11499	Chez Vant LLC	St. Louis	\$618,680	\$440,500	28.80%	2023-2024
66	23-11500	Chez Vant LLC	St. Louis	\$1,012,910	\$723,670	28.56%	2023-2024
67	23-11501	Chez Vant LLC	St. Louis	\$526,590	\$409,030	22.32%	2023-2024
68	23-11502	Chez Vant LLC	St. Louis	\$316,980	\$251,710	20.59%	2023-2024
69	23-11507	Chez Vant LLC	St. Louis	\$1,421,350	\$1,006,850	29.16%	2023-2024
70	23-11508	Chez Vant LLC	St. Louis	\$455,980	\$314,640	31.00%	2023-2024
71	23-11631	Delmar Gardens of Meramec Valley Inc	St. Louis	\$2,075,860	\$1,352,800	34.83%	2023

72	23-44501	Kraft Heinz Company	Boone	\$2,986,160	\$2,816,000	5.70%	2023-2024
73	23-84510	Loretta A Scott Living Trust	Ste. Genevieve	\$717,980	\$584,000	18.66%	2023-2024
74	23-84511	Crown Diversified Industries Corporation	Ste. Genevieve	\$1,187,370	\$1,080,380	9.01%	2023-2024
75	24-10241	Delmar Gardens of Meramec Valley Inc	St. Louis	\$2,001,900	\$1,352,800	32.42%	2024
76	24-10300	467 Forby Road LLC	St. Louis	\$128,990	\$96,710	25.03%	2024
77	25-300034	Matthew Albright	Jackson	\$101,175	\$79,325	21.60%	2025-2026
78	25-44500	Kraft Heinz Company	Boone	\$2,986,160	\$2,816,000	5.70%	2025-2026
79	25-55500	Thomas Kindler	Dent	\$31,090	\$20,160	35.16%	2025
80	25-84501	Loretta A Scott Living Trust	Ste. Genevieve	\$717,980	\$384,000	46.52%	2025-2026
81	25-84506	Crown Diversified Industries Corporation	Ste. Genevieve	\$1,199,720	\$760,380	36.62%	2025-2026

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10070	Tom Bowman	St. Louis
2	23-112129	D and D Distributors LLLP	St. Louis
3	23-112143	Buckeye International Inc	St. Louis
4	23-112165	1100 Research LLC	St. Louis
5	23-112203	Sansone Olympic Oaks LLC Sansone Group	St. Louis
6	23-112204	Sansone Olympic Oaks LLC Sansone Group	St. Louis
7	23-112228	RNSI City Place Owner LLC	St. Louis
8	23-112229	RNSI City Place Owner LLC	St. Louis
9	23-112252	BBK Westport Industrial LLC	St. Louis
10	23-112253	BBK Westport Industrial LLC	St. Louis
11	23-112265	TC Des Peres Corners	St. Louis
12	23-112294	St Clare Physicians LLC Leesees	St. Louis
13	25-20081	Plymouth STL Commerce Center MO LLC co Plymouth Ind Reit LLC	City of St. Louis
14	25-20082	Plymouth STL Commerce Center MO LLC co Plymouth Ind Reit LLC	City of St. Louis

Exhibit C. Nunc Pro Tunc Request

#	Appeal Number	Name	County	Explanation of NPT
1	23- 112380	Barbara Ring	St. Louis	On February 4, 2025, this appeal stipulation was approved. The current assessed value was entered as \$35,630 and the stipulated assessed value of \$1,480 was approved. This stipulated amount was the incorrect assessed value. The correct assessed values should be current assessed value of \$35,630 and stipulated assessed value of \$940.

Exhibit D. Amended Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
AMENDED FORM 11s													
1	Caldwell	77,996,280	10.01%	15,125,480	0.77%	15,270,230	6.54%	3,846,520	-3.47%	39,711,680	5.24%	151,950,190	8.86%
2	Ralls	117,380,760	14.80%	15,488,310	0.93%	50,934,280	1.46%	43,537,421	7.14%	52,782,650	5.17%	280,123,421	9.50%
3	Scott	249,326,810	10.82%	18,127,380	-0.65%	107,958,430	4.54%	59,145,140	8.48%	158,626,820	-1.74%	593,184,580	7.00%
4	Sullivan	24,038,648	0.05%	17,299,641	-1.53%	13,587,245	0.89%	20,774,780	-1.90%	29,906,519	3.40%	105,606,833	1.12%

Exhibit E. Form 11As

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
FORM 11As													
1	Carroll	46,926,560	-0.13%	26,822,130	0.02%	19,569,546	-0.32%	9,285,789	107.94%	40,492,558	9.99%	143,096,583	8.13%
2	Cass	1,856,702,480	12.03%	30,065,700	6.39%	318,020,525	8.06%	79,620,113	39.31%	430,849,178	9.70%	2,715,257,996	13.60%
3	Dade	61,081,150	12.06%	10,755,050	3.31%	28,147,387	5.45%	5,948,335	-12.62%	39,547,512	7.26%	145,479,434	9.35%
4	Franklin	1,478,788,455	11.00%	58,462,837	9.55%	461,941,086	-0.64%	178,841,580	16.57%	390,901,496	7.87%	2,568,935,454	10.38%
5	Jefferson	2,842,088,100	8.77%	13,381,600	-0.24%	628,029,112	1.97%	153,222,801	-8.18%	780,622,616	-6.77%	4,417,344,229	5.08%
6	New Madrid	109,085,610	7.09%	36,964,650	0.60%	196,281,907	6.21%	49,629,079	15.25%	84,720,274	2.64%	476,681,520	6.53%
7	Phelps	439,982,610	11.99%	9,171,250	0.42%	148,902,200	-0.04%	35,981,520	-6.20%	131,282,935	4.18%	765,320,515	8.17%
8	St. Louis City	3,222,932,550	14.30%	166,540	0.00%	1,547,465,400	-0.47%	725,363,055	-7.13%	556,025,181	-7.21%	6,051,952,726	6.73%