

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 01/21/2026  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 01/06/2026

**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

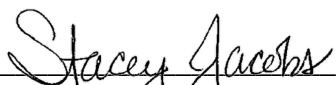
#### ► **Review Minutes from Previous Meeting**

- 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 other than STC staff.
- DM 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 GAR. At the time the meeting went into closed session there were no other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:04 p.m. DM made a motion to reopen the meeting at 3:31 p.m. GAR seconded the motion. The meeting reopened at 3:31 p.m. Other participants were not on the call or in the meeting room other than STC staff when returning to open session.
- DM made a motion to adjourn the meeting at 3:32 p.m. The motion was seconded by GAR. The meeting adjourned at 3:32 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, JANUARY 6, 2026

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: 283 844 917 158 3  
Meeting Passcode: Kv2MG6NJ

**Dial in by phone**

[+1 469-998-7961,,831358972#](#) United States, Dallas

[Find a local number](#)

Phone conference ID: 831 358 972#

#### State Tax Commission Records Custodian

Stacey Jacobs

Administrative Secretary

573-751-1716

[Stacey.Jacobs@stc.mo.gov](mailto:Stacey.Jacobs@stc.mo.gov)

Posted January 5, 2026, at 12:42 p.m. on the front door of the building and at 12:43 p.m. on the STC website by Debbie Hagenhoff.

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

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, January 6, 2026

1:30 p.m.

- I. Stipulations**
  - A. Exhibit A., 1 – 46
- II. Dismissals**
  - A. Exhibit B., 1 – 10
- III. Form 11s**
  - A. Exhibit C., 1 – 18
- IV. Amended Form 11s**
  - A. Exhibit D., 1 – 4
- V. Form 11As**
  - A. Exhibit E., 1 – 54
- VI. Amended Form 11As**
  - A. Exhibit F., 1 – 3
- VII. Administration**
  - A. STC Calendar Update
  - B. Approval of Minutes  
(Meetings of the State Tax Commission of Missouri dated December 18, 2025, and December 30, 2025, and Closed Meeting Minutes dated December 18, 2025)
  - C. Section Update
- VIII. Legal**
  - A. Section Update
  - B. 2026 Missouri Bar Dues Request
- IX. Local Assistance**
  - A. Section Update
  - B. USPAP Appraisers Continuing Education Request
- X. Original Assessment**
  - A. Section Update
- XI. Legislation**
  - A. Legislative Update
- XII. Commission Comments**
- XIII. Closed Session**
  - A. Legal – Section 610.021(1)
  - B. Personnel – Section 610.021(3) and (13)
- XIV. Open Session**

**XV. 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:** Stipulations

**Motion(s)/Comments:** DM made a motion to consider Stipulations. GAR seconded the motion. GKA presented the stipulations that were ready for approval, which were listed on Exhibit A. of the agenda. DM made a motion to approve the Stipulations listed on Exhibit A. GAR seconded the motion.

**Vote/Action Taken:**

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

**Motion(s)/Comments:** DM made a motion to consider Dismissals. GAR seconded the motion. GKA presented the Dismissals that were ready for approval, which were listed on Exhibit B. of the agenda. GKA provided appeal number 21-20048 listed as #1 should be corrected to St. Louis City. DM made a motion to approve the Dismissals listed on Exhibit B. with the amendment for appeal number 21-20048 to be listed as St. Louis City. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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| <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:** Form 11s

**Motion(s)/Comments:** DM made a motion to consider Form 11s. GAR seconded the motion. SJ presented the Form 11s that were ready for approval, which were listed on Exhibit C. of the agenda. SJ also provided that a handful of counties were having issues with a CAMA provider, but these were resolved on December 31, 2025, that all forms have been proofed, and all counties that failed to comply with the assessment maintenance plan had the additional language added to their reports, certifications, and individual pages in the annual report. DM made a motion to approve the Form 11s listed on Exhibit C. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Amended Form 11s

**Motion(s)/Comments:** DM made a motion to consider the Amended Form 11s. GAR seconded the motion. SJ presented the Amended Form 11s that were ready for approval, which were listed on Exhibit D. of the agenda. SJ provided that two amended Form 11s were due to errors discovered during proofing and that all forms have been proofed. DM made a motion to approve the Amended Form 11s listed on Exhibit D. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Form 11As

**Motion(s)/Comments:** DM made a motion to consider Form 11As. GAR seconded the motion. SJ presented the Form 11As that were ready for approval, which were listed on Exhibit E. of the agenda. SJ also provided that all counties that failed to comply with the assessment maintenance plan and the STC Order issued to the Board of Equalization had the additional language added to their reports, certifications, and individual pages in the annual report. DM made a motion to approve the Form 11As listed on Exhibit E. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Amended Form 11As

**Motion(s)/Comments:** DM made a motion to consider Amended Form 11As. GAR seconded the motion. SJ presented the Amended Form 11As that were ready for approval, which were listed on Exhibit F. of the agenda. SJ also provided that all counties amended their forms to reflect the year end assessed valuations for their counties. DM made a motion to approve the Amended Form 11As listed on Exhibit F. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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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 December 18, 2025, and December 30, 2025, and Closed Meeting Minutes dated December 18, 2025. DM made a motion to approve the minutes for the Meeting of the State Tax Commission dated December 18, 2025, and December 30, 2025, and Closed Meeting Minutes dated December 18, 2025. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** 2026 Missouri Bar Dues Request

**Motion(s)/Comments:** GKA presented a request for payment of the 2026 Missouri Bar Dues for Samuel Knapper, Ben Slawson, Todd Wilson, and himself. The cost per attorney is \$410.00 for Mr. Slawson, Mr. Wilson, and GKA, and Mr. Knapper's cost is \$280.00, for a total cost of \$1,510.00. DM made a motion to approve the 2026 Missouri Bar Dues for Mr. Knapper, Mr. Slawson, Mr. Wilson, and GKA for a total cost of \$1,510.00. 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"/> Yea | <input checked="" type="checkbox"/> Yea | <input 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:** USPAP Appraisers Continuing Education Request

**Motion(s)/Comments:** LJ presented a request for continuing education requirements for certified appraisers to attend a 7-hour USPAP Update Course and a 7-hour Valuation Bias & Fair Housing Course every two years. This request is for 13 STC certified appraisers (Joe Berezowski, Aaron Bunting, Hilary Donaldson, Mark Fallert, Derek Gibbons, Matt Fudge, Allen Hickman, Larry Jones, Gary Kern, Michael Myers, Jeff Schmidt, Frank Snelson, and Gary Stroup) and GKA at an estimated cost of \$5,376.00. DM made a motion to approve the attendance for all 14 STC staff for the 7-hour USPAP Update Course and 7-hour Valuation Bias & Fair Housing Course at an estimated cost of \$5,376.00. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** Personnel – Additional Hours for Rosella Schad

**Motion(s)/Comments:** MDF and SJ discussed additional hours for Rosella Schad to complete the RECs and to train and answer questions for MDF. DM made a motion to approved 300 additional hours at a rate of \$100.00 per hour through June 15, 2026. GAR seconded the motion.

**Vote/Action Taken:**

|   |   |   |
|---|---|---|
| <b>Gary Romine, Chairman</b>            | <b>Debbi McGinnis, Commissioner</b>     | <b>Greg Razer, Commissioner</b>                 |
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Continue Discussion/Vote until meeting at:  
Date: Time: Place:

Specific directions for the interim period:

**Topic:** STC Calendar Update

**Motion(s)/Comments:** SJ reviewed the STC Calendar for the upcoming weeks. SJ also notified the Commission of an invitation received from the County Commissioners of Missouri to speak at their annual training scheduled for February 25, 2026. The Commission instructed SJ to accept the invitation.

**Informational Meeting, No Vote Taken:**

**Topic:** Administration Section Update

**Motion(s)/Comments:** SJ presented the Administration Section Update and discussed the section progress and projects.

**Informational Meeting, No Vote Taken:**

**Topic:** Legal Section Update

**Motion(s)/Comments:** GKA presented the Legal Section Update and discussed the status of various projects and schedules for the Hearing Officers in the upcoming weeks.

**Informational Meeting, No Vote Taken:**

**Topic:** Local Assistance Section Update

**Motion(s)/Comments:** LJ presented the Local Assistance Section Update and discussed the progress of the 2025-2026 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Original Assessment Section Update

**Motion(s)/Comments:** MDF presented the Original Assessment Section Update and discussed the progress for the 2026 cycle.

**Informational Meeting, No Vote Taken:**

**Topic:** Legislative Update

**Motion(s)/Comments:** DH presented the Legislative Update and discussed legislation and projects he is working on.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

| #  | Appeal Number | Name   | County    | Current Assd Value | Stipulated Assd Value | Diff        | Tax Years |
|----|---------------|--|-----------|--------------------|-----------------------|-------------|-----------|
| 1  | 23-10120      | The Watson Revocable Trust                   | St. Louis | \$238,300          | \$199,500             | 16.28%      | 2023-2024 |
| 2  | 23-10504      | Benjamin Frederick Westhoff                  | St. Louis | \$130,190          | \$125,970             | 3.24%       | 2023-2024 |
| 3  | 23-110007     | The Ronnie and Imogene O Hopper Family Trust | St. Louis | \$46,070           | \$42,560              | 7.62%       | 2023-2024 |
| 4  | 23-110045     | Western Continental Investments LLC          | St. Louis | \$142,120          | \$128,630             | 9.49%       | 2023-2024 |
| 5  | 23-110051     | Stuart W and Carolyn Slavin HW Trustees      | St. Louis | \$400,920          | \$382,280             | 4.65%       | 2023-2024 |
| 6  | 23-110996     | William R and Beverly Fritz HW               | St. Louis | \$375,520          | \$342,000             | 8.93%       | 2023-2024 |
| 7  | 23-112944     | Hotel St. Louis Natural Bridge LP            | St. Louis | \$7,072,000        | \$6,513,920           | 7.89%       | 2023-2024 |
| 8  | 23-112961     | THF 8251 Maryland Development LLC            | St. Louis | \$1,600,000        | \$1,360,000           | 15.00%      | 2023-2024 |
| 9  | 23-112962     | THF 8251 Maryland Development LLC            | St. Louis | \$1,856,000        | \$1,472,000           | 20.69%      | 2023-2024 |
| 10 | 23-19908      | Zack7Mom LLC                                 | St. Louis | \$19,400           | \$17,100              | 11.86%      | 2023-2024 |
| 11 | 23-19916      | Zack7Mom LLC                                 | St. Louis | \$14,170           | \$10,450              | 26.25%      | 2023-2024 |
| 12 | 23-19946      | Erin S Gardner Living Trust                  | St. Louis | \$577,140          | \$532,190             | 7.79%       | 2023-2024 |
| 13 | 23-19987      | Phoenix Three LLC                            | St. Louis | \$67,300           | \$61,560              | 8.53%       | 2023-2024 |
| 14 | 23-302009     | Greystone Fourplex LLC                       | Jackson   | \$76,931           | \$99,855              | -<br>29.80% | 2023-2024 |
| 15 | 23-302010     | Greystone Fourplex LLC                       | Jackson   | \$135,299          | \$113,402             | 16.18%      | 2023-2024 |
| 16 | 23-302011     | Greystone Fourplex LLC                       | Jackson   | \$160,389          | \$116,822             | 27.16%      | 2023-2024 |
| 17 | 23-302012     | Greystone Fourplex LLC                       | Jackson   | \$124,431          | \$112,746             | 9.39%       | 2023-2024 |
| 18 | 23-302014     | Greystone Fourplex LLC                       | Jackson   | \$222,684          | \$116,822             | 47.54%      | 2023-2024 |
| 19 | 23-302015     | Greystone Fourplex LLC                       | Jackson   | \$221,781          | \$129,571             | 41.58%      | 2023-2024 |
| 20 | 23-302016     | Greystone Fourplex LLC                       | Jackson   | \$137,750          | \$112,746             | 18.15%      | 2023-2024 |
| 21 | 23-302017     | Greystone Fourplex LLC                       | Jackson   | \$221,341          | \$129,571             | 41.46%      | 2023-2024 |
| 22 | 23-302018     | Greystone Fourplex LLC                       | Jackson   | \$221,341          | \$129,571             | 41.46%      | 2023-2024 |

|    |           |   |                |             |             |        |           |
|----|-----------|---|----------------|-------------|-------------|--------|-----------|
| 23 | 23-302019 | Greystone Fourplex LLC                    | Jackson        | \$221,341   | \$129,571   | 41.46% | 2023-2024 |
| 24 | 23-302020 | Greystone Fourplex LLC                    | Jackson        | \$221,341   | \$129,571   | 41.46% | 2023-2024 |
| 25 | 23-302021 | Greystone Fourplex LLC                    | Jackson        | \$206,439   | \$98,325    | 52.37% | 2023-2024 |
| 26 | 23-302022 | Greystone Fourplex LLC                    | Jackson        | \$206,439   | \$97,888    | 52.58% | 2023-2024 |
| 27 | 23-302023 | Greystone Fourplex LLC                    | Jackson        | \$221,781   | \$129,571   | 41.58% | 2023-2024 |
| 28 | 23-302024 | Greystone Fourplex LLC                    | Jackson        | \$206,439   | \$97,888    | 52.58% | 2023-2024 |
| 29 | 23-302025 | Greystone Fourplex LLC                    | Jackson        | \$206,439   | \$97,888    | 52.58% | 2023-2024 |
| 30 | 23-302026 | Greystone Fourplex LLC                    | Jackson        | \$128,269   | \$128,697   | -0.33% | 2023-2024 |
| 31 | 23-32013  | Greystone Fourplex LLC                    | Jackson        | \$123,063   | \$81,501    | 33.77% | 2023-2024 |
| 32 | 25-300006 | Perl Equities                             | Jackson        | \$178,908   | \$53,200    | 70.26% | 2025      |
| 33 | 25-32507  | Cave Springs Partnership LP               | St. Charles    | \$461,918   | \$312,000   | 32.46% | 2025-2026 |
| 34 | 25-32512  | Hofgrit LC                                | St. Charles    | \$163,359   | \$86,400    | 47.11% | 2025-2026 |
| 35 | 25-32513  | NHI Partnership A Mo General Partnership  | St. Charles    | \$999,368   | \$773,300   | 22.62% | 2025-2026 |
| 36 | 25-32515  | 2745 Realty Co                            | St. Charles    | \$659,383   | \$582,921   | 11.60% | 2025-2026 |
| 37 | 25-32525  | Breihan Holdings Inc                      | St. Charles    | \$617,792   | \$592,000   | 4.17%  | 2025-2026 |
| 38 | 25-32526  | Delmar Gardens of Ofallon Real Estate Inc | St. Charles    | \$3,059,000 | \$1,930,400 | 36.89% | 2025-2026 |
| 39 | 25-32527  | Garden Villas of Ofallon Real Estate LLC  | St. Charles    | \$5,719,000 | \$4,389,152 | 23.25% | 2025-2026 |
| 40 | 25-32531  | 99 Wentzville Bluffs LLC                  | St. Charles    | \$1,168,848 | \$1,126,400 | 3.63%  | 2025-2026 |
| 41 | 25-32532  | Lindenwood University                     | St. Charles    | \$604,393   | \$584,000   | 3.37%  | 2025-2026 |
| 42 | 25-32533  | Gateway Metro Federal Credit Union        | St. Charles    | \$361,448   | \$355,200   | 1.73%  | 2025-2026 |
| 43 | 23-10098  | Jeffrey John Morris                       | St. Louis      | \$89,660    | \$74,100    | 17.35% | 2023-2024 |
| 44 | 23-10150  | Vasantlal D Bhakta                        | St. Louis      | \$20,900    | \$14,820    | 29.09% | 2023-2024 |
| 45 | 24-10000  | Scott William Miller                      | St. Louis      | \$94,150    | \$43,200    | 54.12% | 2024      |
| 46 | 25-20146  | Tracy L Knutson                           | St. Louis City | \$102,700   | \$20,160    | 80.37% | 2025      |

Exhibit B. Dismissals

| #  | Appeal Number | Name                                      | County         |
|----|---------------|---|----------------|
| 1  | 21-20048      | PL Metropolitan Square LLC                | St. Louis City |
| 2  | 23-19520      | Carr Lane Manufacturing Company           | St. Louis      |
| 3  | 23-19521      | 4150 Carr Lane Avenue LLC                 | St. Louis      |
| 4  | 23-19522      | Industrial Industry Inc                   | St. Louis      |
| 5  | 25-32523      | 12 Hilltop Village Center Drive Llc       | St. Charles    |
| 6  | 25-32524      | Breihan Holdings Inc                      | St. Charles    |
| 7  | 25-32528      | Garden Villas of Ofallon Real Estate Llc  | St. Charles    |
| 8  | 25-32529      | Delmar Gardens of Ofallon Real Estate Inc | St. Charles    |
| 9  | 25-32530      | Delmar Gardens of Ofallon Real Estate Inc | St. Charles    |
| 10 | 25-52003      | Michael L Clouser                         | Cole           |

Exhibit C. Form 11s

| #               | County     | Residential          |                             | Agricultural                                    |                             | Commercial           |                             | Business Personal Property |                   | Personal Property    |                   | Total                |                   |
|-----------------|------------|----------------------|-----------------------------|---|-----------------------------|----------------------|-----------------------------|----------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
|                 |            | 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 |
| <b>FORM 11s</b> |            |                      |                             |   |                             |                      |                             |                            |                   |                      |                   |                      |                   |
| 1               | Audrain    | 154,429,630          | 3.18%                       | 34,430,230                                      | -0.28%                      | 119,724,839          | 12.39%                      | 55,085,080                 | 68.58%            | 88,341,989           | 6.55%             | 452,011,768          | 14.12%            |
| 2               | Butler     | 347,591,410          | 7.38%                       | 20,040,940                                      | 1.19%                       | 217,279,739          | 7.34%                       | 32,122,263                 | -2.82%            | 128,893,870          | 2.81%             | 745,928,222          | 6.53%             |
| 3               | Camden     | 1,289,410,010        | 3.50%                       | 13,547,020                                      | -1.11%                      | 231,755,680          | 1.61%                       | 38,973,390                 | 10.57%            | 445,160,570          | 3.15%             | 2,018,846,670        | 3.71%             |
| 4               | Carter     | 45,612,081           | 0.10%                       | 3,384,780                                       | 2.28%                       | 23,144,590           | 8.84%                       | 2,565,323                  | -17.01%           | 21,767,355           | 1.22%             | 96,474,129           | 3.60%             |
| 5               | Cooper     | 143,427,590          | 7.23%                       | 16,671,760                                      | 0.88%                       | 48,717,980           | -3.57%                      | 10,405,755                 | -4.18%            | 68,253,506           | 3.32%             | 287,476,591          | 4.96%             |
| 6               | DeKalb     | 68,902,700           | 11.33%                      | 14,451,950                                      | -0.81%                      | 94,283,910           | 0.27%                       | 7,181,460                  | -3.02%            | 43,539,311           | 0.63%             | 228,359,331          | 4.22%             |
| 7               | Knox       | 27,978,783           | 11.97%                      | 18,720,493                                      | 1.40%                       | 11,476,497           | 20.46%                      | 2,880,571                  | -11.28%           | 40,631,713           | 13.35%            | 101,688,057          | 11.85%            |
| 8               | McDonald   | 136,411,740          | 6.92%                       | 20,102,190                                      | 5.11%                       | 58,770,630           | -0.57%                      | 36,793,287                 | -3.84%            | 69,003,107           | 0.59%             | 321,080,954          | 3.53%             |
| 9               | Macon      | 119,078,800          | 12.05%                      | 21,539,800                                      | 0.43%                       | 37,083,000           | -4.28%                      | 11,144,519                 | -19.95%           | 66,108,277           | -3.02%            | 254,954,396          | 3.29%             |
| 10              | Newton     | 498,196,270          | 1.79%                       | 46,717,120                                      | 0.52%                       | 209,744,120          | -0.06%                      | 89,172,699                 | 13.20%            | 210,611,966          | 1.93%             | 1,054,442,175        | 4.85%             |
| 11              | Pike       | 112,332,080          | -0.72%                      | 21,168,510                                      | -0.65%                      | 81,750,057           | 11.37%                      | 30,632,922                 | 32.01%            | 65,216,375           | 6.71%             | 311,099,944          | 8.40%             |
| 12              | Platte     | 2,129,061,412        | 0.18%                       | 11,700,143                                      | 0.63%                       | 884,120,009          | 2.11%                       | 214,570,289                | 8.67%             | 466,252,874          | 4.06%             | 3,705,704,727        | 2.96%             |
| 13              | Polk       | 256,431,050          | 7.11%                       | 25,081,080                                      | 4.13%                       | 69,985,950           | 3.21%                       | 14,313,550                 | -16.02%           | 101,406,680          | 7.02%             | 467,218,310          | 7.35%             |
| 14              | Reynolds   | 29,328,600           | -0.06%                      | 4,624,810                                       | 0.40%                       | 100,892,328          | -8.18%                      | 22,308,773                 | 6.99%             | 21,862,515           | 5.57%             | 179,017,026          | -1.45%            |
| 15              | Taney      | 590,097,400          | -5.83%                      | 14,882,310                                      | 127.70%                     | 604,742,450          | 8.26%                       | 79,131,918                 | 12.35%            | 151,627,014          | 5.60%             | 1,440,481,092        | 3.38%             |
| 16              | Washington | 138,826,230          | 13.24%                      | 7,564,890                                       | -1.21%                      | 26,635,371           | -24.13%                     | 17,260,456                 | 6.25%             | 69,835,653           | 0.86%             | 260,122,600          | 8.05%             |
| 17              | Webster    | 335,674,330          | 13.51%                      | 20,255,322                                      | 7.24%                       | 112,076,590          | 9.19%                       | 25,920,790                 | 9.42%             | 131,687,743          | 9.55%             | 625,614,775          | 14.00%            |
| 18              | Worth      | 10,773,490           | 6.08%                       | 8,350,580                                       | -0.89%                      | 2,349,193            | -32.56%                     | 644,430                    | 53.86%            | 13,393,593           | 1.35%             | 35,511,286           | 3.45%             |

Exhibit D. Amended Form 11s

| #                       | County | Residential          |                             | Agricultural                                    |                             | Commercial           |                             | Business Personal Property |                   | Personal Property    |                   | Total                |                   |
|-------------------------|--------|----------------------|-----------------------------|---|-----------------------------|----------------------|-----------------------------|----------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
|                         |        | 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 |
| <b>AMENDED FORM 11s</b> |        |                      |                             |   |                             |                      |                             |                            |                   |                      |                   |                      |                   |
| 1                       | Bates  | 125,237,100          | 10.86%                      | 26,845,380                                      | 4.10%                       | 52,180,796           | 5.02%                       | 6,183,747                  | 6.34%             | 77,634,685           | -0.96%            | 288,081,708          | 7.66%             |
| 2                       | Howell | 321,193,260          | 11.89%                      | 12,555,080                                      | 4.39%                       | 112,828,390          | 0.82%                       | 36,046,680                 | 3.82%             | 133,158,900          | 6.91%             | 615,782,310          | 8.67%             |
| 3                       | Phelps | 439,823,130          | 11.99%                      | 9,168,750                                       | 0.27%                       | 148,902,200          | -0.04%                      | 35,971,890                 | -6.22%            | 128,522,959          | 1.99%             | 762,388,929          | 7.76%             |
| 4                       | Saline | 190,093,930          | 14.57%                      | 28,146,610                                      | 1.72%                       | 86,172,439           | 45.41%                      | 20,963,626                 | 4.82%             | 84,592,894           | -3.40%            | 409,969,499          | 14.58%            |

Exhibit E., Form 11As

| #                | County      | Residential          |                             | Agricultural                                    |                             | Commercial           |                             | Business Personal Property |                   | Personal Property    |                   | Total                |                   |
|------------------|-------------|----------------------|-----------------------------|---|-----------------------------|----------------------|-----------------------------|----------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
|                  |             | 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 |
| <b>FORM 11As</b> |             |                      |                             |   |                             |                      |                             |                            |                   |                      |                   |                      |                   |
| 1                | Audrain     | 151,983,330          | 1.50%                       | 34,430,230                                      | -0.28%                      | 119,561,219          | 12.23%                      | 55,085,080                 | 68.58%            | 88,341,989           | 6.55%             | 449,401,848          | 13.46%            |
| 2                | Bates       | 124,669,540          | 10.35%                      | 26,848,050                                      | 4.11%                       | 52,143,956           | 4.95%                       | 6,283,749                  | 8.06%             | 79,450,710           | 1.36%             | 289,396,005          | 8.15%             |
| 3                | Bollinger   | 104,735,036          | 14.57%                      | 11,175,906                                      | 6.23%                       | 25,609,181           | 4.73%                       | 1,874,670                  | -65.17%           | 42,999,613           | -7.45%            | 186,394,406          | 4.81%             |
| 4                | Boone       | 2,563,582,769        | 12.95%                      | 26,774,835                                      | -0.65%                      | 700,570,692          | -4.06%                      | 235,479,613                | 29.78%            | 632,078,872          | -1.39%            | 4,158,486,781        | 9.51%             |
| 5                | Buchanan    | 622,902,560          | 8.71%                       | 16,002,360                                      | -1.78%                      | 418,815,490          | 2.12%                       | 190,868,395                | 9.01%             | 304,904,902          | 13.40%            | 1,553,493,707        | 8.65%             |
| 6                | Butler      | 349,876,130          | 8.10%                       | 20,045,180                                      | 1.21%                       | 216,309,180          | 6.86%                       | 32,490,512                 | -1.70%            | 132,225,370          | 5.47%             | 750,946,372          | 7.25%             |
| 7                | Callaway    | 417,195,028          | 1.44%                       | 25,544,502                                      | 0.04%                       | 364,415,483          | 4.97%                       | 139,255,087                | -5.24%            | 169,806,240          | 8.63%             | 1,116,216,340        | 4.64%             |
| 8                | Caldwell    | 77,963,870           | 9.96%                       | 15,134,490                                      | 0.83%                       | 15,270,230           | 7.15%                       | 3,847,190                  | -3.45%            | 40,272,910           | 6.73%             | 152,488,690          | 9.25%             |
| 9                | Camden      | 1,289,371,890        | 3.48%                       | 13,540,970                                      | -1.16%                      | 231,623,140          | 1.49%                       | 35,605,610                 | 1.02%             | 453,066,370          | 4.98%             | 2,023,207,980        | 3.93%             |
| 10               | Carter      | 45,591,424           | -0.30%                      | 3,386,840                                       | 2.26%                       | 23,193,940           | 9.04%                       | 2,572,168                  | -16.79%           | 22,585,010           | 5.02%             | 97,329,382           | 4.52%             |
| 11               | Cedar       | 121,820,320          | 13.43%                      | 13,838,131                                      | 0.93%                       | 39,466,716           | 9.75%                       | 12,378,618                 | 6.07%             | 57,940,053           | 7.74%             | 245,443,838          | 16.56%            |
| 12               | Clinton     | 239,485,433          | 10.73%                      | 19,343,729                                      | 0.21%                       | 26,792,589           | -1.79%                      | 7,641,710                  | -0.24%            | 85,119,250           | 8.84%             | 378,382,711          | 9.81%             |
| 13               | Cooper      | 143,802,300          | 7.51%                       | 16,671,760                                      | 0.88%                       | 48,690,270           | -3.63%                      | 1,048,835                  | -4.16%            | 78,506,937           | 18.84%            | 288,720,102          | 5.41%             |
| 14               | Crawford    | 195,894,420          | -0.17%                      | 8,789,000                                       | 0.58%                       | 65,512,145           | 0.47%                       | 22,688,319                 | 15.84%            | 84,507,221           | -0.82%            | 377,391,105          | 2.07%             |
| 15               | Daviess     | 80,736,033           | 13.08%                      | 24,086,464                                      | 3.11%                       | 20,455,102           | 12.35%                      | 8,754,466                  | 50.22%            | 45,820,501           | 8.52%             | 179,852,566          | 15.03%            |
| 16               | DeKalb      | 69,362,800           | 11.55%                      | 14,514,200                                      | -0.50%                      | 94,561,540           | 0.36%                       | 7,186,750                  | -2.95%            | 44,379,951           | 2.57%             | 230,005,241          | 4.97%             |
| 17               | Dent        | 106,859,780          | -0.17%                      | 6,733,760                                       | -0.23%                      | 31,440,430           | 0.63%                       | 12,552,400                 | -7.32%            | 53,126,958           | 6.86%             | 210,713,328          | 2.74%             |
| 18               | Gentry      | 45,665,810           | 8.82%                       | 17,172,700                                      | -0.08%                      | 30,919,860           | -18.25%                     | 3,963,084                  | -0.52%            | 34,229,800           | 8.66%             | 131,951,254          | 13.78%            |
| 19               | Henry       | 281,999,990          | 15.05%                      | 23,926,820                                      | 2.96%                       | 100,749,710          | 5.93%                       | 19,639,394                 | 9.48%             | 103,305,216          | 7.15%             | 529,621,130          | 12.56%            |
| 20               | Howell      | 320,942,130          | 11.81%                      | 12,550,600                                      | 4.35%                       | 112,818,420          | 0.81%                       | 36,046,680                 | 3.82%             | 133,158,900          | 6.91%             | 615,516,730          | 8.62%             |
| 21               | Jackson     | 10,475,535,184       | -2.37%                      | 15,006,424                                      | -29.19%                     | 4,613,496,058        | 8.71%                       | 953,368,716                | 18.95%            | 1,668,670,428        | -9.60%            | 17,726,076,810       | 2.11%             |
| 22               | Johnson     | 457,064,980          | 8.96%                       | 29,036,453                                      | 3.69%                       | 115,164,894          | 3.92%                       | 39,766,213                 | -14.57%           | 161,725,290          | 14.36%            | 802,757,830          | 9.34%             |
| 23               | Knox        | 27,978,783           | 11.97%                      | 18,720,493                                      | 1.40%                       | 11,476,497           | 20.46%                      | 2,880,571                  | -11.28%           | 40,631,713           | 13.35%            | 101,688,057          | 11.85%            |
| 24               | Lafayette   | 298,410,153          | 13.59%                      | 23,939,339                                      | 0.21%                       | 59,141,326           | -0.21%                      | 12,033,504                 | 8.44%             | 133,990,510          | -0.17%            | 527,514,832          | 9.37%             |
| 25               | Lewis       | 55,030,780           | 12.99%                      | 19,588,270                                      | -0.08%                      | 27,852,655           | -1.73%                      | 6,034,105                  | -0.44%            | 45,530,593           | 6.62%             | 154,036,403          | 6.63%             |
| 26               | McDonald    | 136,715,350          | 7.16%                       | 20,066,870                                      | 4.92%                       | 58,587,590           | -0.88%                      | 36,850,831                 | -3.68%            | 71,646,638           | 4.44%             | 323,867,279          | 4.43%             |
| 27               | Macon       | 118,915,200          | 11.89%                      | 21,538,800                                      | 0.43%                       | 39,012,200           | 0.75%                       | 11,164,339                 | -19.81%           | 67,400,092           | -1.12%            | 258,030,631          | 4.53%             |
| 28               | Maries      | 71,814,790           | 11.04%                      | 9,491,970                                       | 5.69%                       | 21,048,550           | -4.03%                      | 24,388,270                 | 7.25%             | 39,130,340           | 3.34%             | 165,873,920          | 9.45%             |
| 29               | Miller      | 303,858,720          | 12.44%                      | 11,780,410                                      | 5.60%                       | 118,364,620          | 8.32%                       | 16,517,850                 | 8.21%             | 122,304,374          | 5.96%             | 572,825,974          | 12.64%            |
| 30               | Mississippi | 65,192,740           | 3.56%                       | 29,138,620                                      | 0.49%                       | 27,338,930           | 1.97%                       | 9,395,410                  | 0.21%             | 59,758,650           | -2.79%            | 190,824,350          | 1.38%             |
| 31               | Monroe      | 75,399,600           | 14.33%                      | 28,024,590                                      | 4.86%                       | 15,887,970           | 13.01%                      | 1,973,573                  | -4.24%            | 45,156,713           | 8.46%             | 166,442,446          | 11.37%            |

|    |            |                |        |            |         |               |         |               |         |               |         |                |        |
|----|------------|----------------|--------|------------|---------|---------------|---------|---------------|---------|---------------|---------|----------------|--------|
| 32 | Newton     | 499,386,870    | 2.04%  | 46,855,760 | 0.82%   | 209,286,632   | -0.23%  | 94,926,447    | 20.51%  | 225,282,128   | 9.03%   | 1,075,737,837  | 6.96%  |
| 33 | Pemiscot   | 62,701,260     | 1.94%  | 23,535,920 | 0.07%   | 43,649,444    | 17.73%  | 10,828,546    | 13.35%  | 44,474,755    | 1.59%   | 185,189,925    | 6.34%  |
| 34 | Pettis     | 351,808,800    | 5.37%  | 29,305,130 | 2.13%   | 133,228,770   | 4.73%   | 69,757,696    | 27.10%  | 159,983,363   | 4.07%   | 744,083,759    | 7.28%  |
| 35 | Pike       | 112,324,220    | -0.78% | 21,184,043 | -0.60%  | 81,700,494    | 11.30%  | 30,632,922    | 32.01%  | 65,529,943    | 7.22%   | 311,371,622    | 8.49%  |
| 36 | Platte     | 2,269,792,637  | 6.87%  | 11,705,335 | 0.68%   | 863,590,175   | -0.29%  | 214,570,289   | 8.67%   | 466,252,874   | 4.06%   | 3,825,911,310  | 6.30%  |
| 37 | Polk       | 256,339,100    | 7.07%  | 25,081,090 | 4.13%   | 69,932,630    | 3.13%   | 14,313,550    | -16.02% | 101,406,680   | 7.02%   | 467,073,050    | 7.31%  |
| 38 | Pulaski    | 393,169,166    | 11.59% | 5,217,541  | 4.79%   | 116,334,576   | 9.03%   | 9,913,070     | -6.53%  | 115,261,958   | 8.85%   | 639,896,311    | 11.68% |
| 39 | Randolph   | 175,475,380    | 7.24%  | 12,731,680 | 0.00%   | 174,163,790   | -0.35%  | 50,075,610    | -3.05%  | 94,383,942    | 6.00%   | 506,830,402    | 5.43%  |
| 40 | Ray        | 221,256,650    | 5.99%  | 22,185,490 | 1.53%   | 36,760,310    | 0.87%   | 17,112,352    | 9.93%   | 92,697,351    | 7.46%   | 390,012,153    | 7.13%  |
| 41 | Reynolds   | 29,338,840     | -0.03% | 4,627,110  | 0.45%   | 100,802,748   | -8.26%  | 24,146,677    | 15.80%  | 21,746,464    | 5.52%   | 180,661,839    | -0.54% |
| 42 | Ripley     | 74,273,020     | 10.48% | 6,273,380  | 4.76%   | 21,704,880    | 6.30%   | 2,129,373     | 11.72%  | 28,829,938    | 6.17%   | 133,210,591    | 9.46%  |
| 43 | St. Clair  | 74,408,500     | 11.81% | 17,054,900 | 4.04%   | 18,480,493    | 7.19%   | 2,773,490     | 14.40%  | 39,109,637    | 9.42%   | 151,827,020    | 12.32% |
| 44 | St. Louis  | 24,829,356,910 | 14.21% | 7,608,790  | 13.87%  | 8,323,549,350 | 6.87%   | 1,576,307,330 | -1.54%  | 3,097,918,005 | -10.23% | 37,834,740,385 | 10.06% |
| 45 | Saline     | 189,984,320    | 14.48% | 28,149,260 | 1.73%   | 86,117,839    | 45.08%  | 20,971,806    | 4.86%   | 85,990,665    | -1.80%  | 411,213,890    | 14.93% |
| 46 | Shannon    | 45,393,380     | 5.92%  | 7,933,040  | 1.97%   | 16,175,990    | 6.95%   | 2,154,556     | -3.88%  | 37,566,987    | 6.71%   | 109,223,953    | 6.46%  |
| 47 | Stone      | 544,756,080    | 1.76%  | 6,640,800  | 3.54%   | 152,556,360   | -4.70%  | 48,406,804    | 9.81%   | 193,580,733   | -0.75%  | 945,940,777    | 2.85%  |
| 48 | Taney      | 598,360,817    | -4.50% | 14,530,933 | 122.31% | 559,303,733   | 0.01%   | 79,594,726    | 13.01%  | 153,250,192   | 6.73%   | 1,405,040,401  | 0.83%  |
| 49 | Texas      | 162,751,370    | -0.17% | 17,506,790 | 0.41%   | 42,915,100    | -2.95%  | 10,313,080    | 18.24%  | 85,718,858    | 10.08%  | 319,205,198    | 4.39%  |
| 50 | Washington | 138,830,650    | 13.24% | 7,571,300  | -2.18%  | 28,279,092    | -21.64% | 18,663,636    | 14.89%  | 73,983,077    | 6.85%   | 267,327,755    | 11.05% |
| 51 | Wayne      | 72,030,500     | 10.70% | 4,558,080  | 3.54%   | 28,544,670    | 10.64%  | 9,403,007     | 1.83%   | 38,449,356    | 3.97%   | 152,985,613    | 9.41%  |
| 52 | Webster    | 335,749,040    | 13.54% | 20,271,932 | 7.33%   | 111,196,820   | 8.30%   | 25,920,790    | 9.42%   | 133,597,236   | 11.14%  | 626,735,818    | 14.20% |
| 53 | Worth      | 10,775,940     | 1.79%  | 8,352,800  | -0.86%  | 2,349,193     | -32.56% | 644,430       | 53.86%  | 13,425,563    | 1.59%   | 35,547,926     | 3.56%  |
| 54 | Wright     | 132,571,190    | 11.29% | 12,374,130 | 5.60%   | 50,295,580    | 9.27%   | 9,836,221     | 38.78%  | 60,618,830    | 8.79%   | 265,695,951    | 13.14% |

Exhibit F., Amended Form 11As

| #                        | County         | Residential          |                             | Agricultural                                    |                             | Commercial           |                             | Business Personal Property |                   | Personal Property    |                   | Total                |                   |
|--------------------------|----------------|----------------------|-----------------------------|---|-----------------------------|----------------------|-----------------------------|----------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
|                          |                | 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 |
| <b>AMENDED FORM 11As</b> |                |                      |                             |   |                             |                      |                             |                            |                   |                      |                   |                      |                   |
| 1                        | Cole           | 905,020,170          | 7.98%                       | 7,258,020                                       | -0.08%                      | 395,704,828          | 0.34%                       | 112,165,933                | 7.96%             | 292,030,261          | 5.44%             | 1,712,179,212        | 6.74%             |
| 2                        | Harrison       | 47,874,100           | 9.73%                       | 23,063,790                                      | -0.65%                      | 24,123,040           | -8.13%                      | 7,999,699                  | 8.32%             | 42,664,302           | 7.94%             | 145,724,931          | 6.45%             |
| 3                        | St. Louis City | 3,210,915,140        | 13.80%                      | 166,540   | 0.00%                       | 1,528,774,600        | -1.66%                      | 692,764,266                | -11.31%           | 569,823,472          | -4.91%            | 6,002,444,018        | 5.86%             |