

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

Approved: 03/03/2026
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 02/18/2026

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), Ombudsman
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 no additional participants on the call or in the meeting room other than STC staff.
- ▶ GWR made a motion to close a portion of the meeting to discuss legal and personnel matters per Section 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. At the time the meeting went into closed session there were no other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:21 p.m. GWR made a motion to reopen the meeting at 4:33 p.m. DM seconded the motion. The meeting reopened at 4:33 p.m. No other participants were on the call or in the meeting room other than STC staff when returning to open session.
- ▶ GWR made a motion to adjourn the meeting at 4:34 p.m. The motion was seconded by DM. The meeting adjourned at 4:34 p.m.



Gary Romine, Chairman



Stacey Jacobs, Administrative Secretary

STATE TAX COMMISSION OF MISSOURI

NOTICE OF MEETING

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.
DATE: WEDNESDAY, FEBRUARY 18, 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

Posted February 17, 2026, at 11:16 a.m. on the front door of the building by Stacy Ingle and at 7:55 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

Wednesday, February 18, 2026

1:30 p.m.

- I. Memorandum of Understanding**
 - A. Wayne County – Budget
- II. Stipulations**
 - A. Exhibit A., 1 – 223
- III. Dismissals**
 - A. Exhibit B., 1 – 7
- IV. Administration**
 - A. STC Calendar Update
 - B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated February 3, 2026, and Closed Meeting Minutes dated February 3, 2026)
 - C. Section Update
 - D. State Tax Commission December 2025 Workforce Survey Results and Discussion
- V. Legal**
 - A. Section Update
 - B. Request for Accommodations for Greene County BOE Training
- VI. Local Assistance**
 - A. Section Update
 - B. McDonald County Quarterly Reimbursement Correspondence Discussion
- VII. Original Assessment**
 - A. Section Update
- VIII. Office of State Ombudsman**
 - A. Legislative Update
- IX. Commission Comments**
 - A. 2026 Womack Agriculture Outlook Conference
- X. Closed Session**
 - A. Legal – Section 610.021(1)
 - B. Personnel – Section 610.021(3) and (13)
- XI. Open Session**
- XII. 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.

Topic: Memorandum of Understanding – Wayne County, Budget

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for Wayne County. The County Assessor’s budget has a project shortfall for the 2026 budget year. The County Commission agrees to provide additional funding to the Wayne County Assessor’s office for 2026, if necessary, to keep the Assessor’s Office in operations. GWR made a motion to approve the Wayne County Budget MOU. 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: Stipulations

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

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
<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: 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:

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 February 3, 2026, and Closed Meeting Minutes dated February 3, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated February 3, 2026, and Closed Meeting Minutes dated February 3, 2026. 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: Request for Accommodations for Greene County BOE Training

Motion(s)/Comments: GKA presented a request for hotel accommodations for LJ and himself for training to the Greene County Board of Equalization (BOE) on March 10, 2026. The estimated cost for lodging for LJ and GKA is estimated at \$220.00. GWR made a motion to approve the request for lodging accommodations for LJ and GKA at an estimated cost of \$220.00. 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
<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: 2026 Womack Agriculture Outlook Conference

Motion(s)/Comments: SJ presented an invitation to the 2026 Womack Agriculture Outlook Conference scheduled for April 8, 2026, in Columbia, MO. There is no cost to attend the conference, but there will be some mileage costs to drive to Columbia. GWR made a motion for SJ to register the Commissioners, GKA, MDF, LJ, and SJ. 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: Personnel – Ombudsman Salary Increase

Motion(s)/Comments: The Commission discussed the position of the Office of State Ombudsman, Dan Hutton. GWR made a motion to approve an annual salary of \$85,000, effective February 19, 2026. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman

Debbi McGinnis, Commissioner

Greg Razer, Commissioner

- Yea
- Nay
- Abstain
- Not Present

- Yea
- Nay
- Abstain
- Not Present

- 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. The Commission is going to cancel the March 17, 2026, Commission Meeting due to Legislation Spring Break.

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: State Tax Commission December 2025 Workforce Survey Results and Discussion

Motion(s)/Comments: SJ presented the December 2025 Workforce Survey Results for the State Tax Commission. SJ also notified the Commission that the agency may need to submit their action plan based on the survey results, but is waiting for clarification.

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: LJ presented the Local Assistance Section Update and discussed the progress of the 2025-2026 cycle.

Informational Meeting, No Vote Taken:

Topic: McDonald County Quarterly Reimbursement Correspondence Discussion

Motion(s)/Comments: The STC received correspondence from the Governor's Office from Sue Ann Stokes, McDonald County Assessor. LJ provided a timeline of events regarding the compliance with the 2024-2025 Assessment Maintenance Plan. The Commission reviewed the timeline and instructed GKA and LJ to respond to the Governor's Office with the information and to copy Ms. Stokes.

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 the status of various bills that he is tracking.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	21-17822	Cornerstone Retail Fund I LLC	St. Louis	\$908,320	\$619,230	31.83%	2021-2022
2	21-17823	Cornerstone Retail Fund I LLC	St. Louis	\$772,350	\$494,340	36.00%	2021-2022
3	21-17825	Cornerstone Retail Fund I LLC	St. Louis	\$482,750	\$350,720	27.35%	2021-2022
4	21-17826	Cornerstone Retail Fund I LLC	St. Louis	\$256,450	\$167,230	34.79%	2021-2022
5	21-17827	Cornerstone Retail Fund I LLC	St. Louis	\$406,980	\$334,980	17.69%	2021-2022
6	21-17828	Altus Questover	St. Louis	\$1,372,800	\$1,324,800	3.50%	2021-2022
7	21-17852	Saint Louis Properties II LLC	St. Louis	\$814,880	\$774,400	4.97%	2021-2022
8	21-17857	KreskoMaune LLC	St. Louis	\$414,180	\$400,000	3.42%	2021-2022
9	21-17858	MDC Rider Trail LLC	St. Louis	\$387,070	\$358,400	7.41%	2021-2022
10	23-10191	Karhanek Abelson Trusts LLC	St. Louis	\$821,250	\$483,520	41.12%	2023-2024
11	23-10192	Karhanek Abelson Trusts LLC	St. Louis	\$336,420	\$198,080	41.12%	2023-2024
12	23-10193	Southpoint Plaza LLC and GKKI LLC/SOUTHPOINT PLAZA LLC ETAL	St. Louis	\$4,515,010	\$4,006,400	11.26%	2023-2024
13	23-10248	Spirit STL Holdings LLC	St. Louis	\$1,791,580	\$1,305,600	27.13%	2023-2024
14	23-10354	Altus Corporate Partners LLC/ALTUS COPORATE 44 PARTNERS LLC	St. Louis	\$7,498,590	\$2,675,200	64.32%	2023-2024
15	23-10355	Altus Corporate Partners LLC/ALTUS COPORATE 44 PARTNERS LLC	St. Louis	\$1,384,990	\$739,200	46.63%	2023-2024
16	23-10357	Altus Corporate Partners LLC/ALTUS COPORATE 44 PARTNERS LLC	St. Louis	\$1,808,000	\$1,024,000	43.36%	2023-2024
17	23-10358	Altus Corporate Partners LLC/ALTUS COPORATE 44 PARTNERS LLC	St. Louis	\$3,129,120	\$1,344,000	57.05%	2023-2024
18	23-10359	Six Hundred Parkway LLC/600 Parkway LLC	St. Louis	\$2,444,480	\$1,539,200	37.03%	2023-2024
19	23-10361	Altus Corporate Partners LLC/ALTUS COPORATE 44 PARTNERS LLC	St. Louis	\$3,736,540	\$1,747,200	53.24%	2023-2024
20	23-10381	Interest Only LLC	St. Louis	\$11,657,250	\$7,782,400	33.24%	2023-2024
21	23-10465	KreskoMaune LLC	St. Louis	\$953,280	\$521,600	45.28%	2023-2024
22	23-10467	St. Louis Properties II LLC	St. Louis	\$1,376,000	\$774,400	43.72%	2023-2024
23	23-10469	KreskoMaune LLC	St. Louis	\$611,200	\$400,000	34.55%	2023-2024

24	23-10473	MDC Bonhomme LLC	St. Louis	\$2,978,620	\$2,099,200	29.52%	2023-2024
25	23-10474	MDC Congressional LLC/MDC CONGRESSIONAL LLC ETAL	St. Louis	\$1,120,000	\$742,400	33.71%	2023-2024
26	23-10496	Mason Realty LLC	St. Louis	\$937,140	\$816,000	12.93%	2023-2024
27	23-10500	MDC Rider Trail LLC	St. Louis	\$532,290	\$358,400	32.67%	2023-2024
28	23-10509	West Park Retail LLC	St. Louis	\$2,028,510	\$1,411,550	30.41%	2023-2024
29	23-10510	West Park Retail LLC	St. Louis	\$207,460	\$144,350	30.42%	2023-2024
30	23-10511	West Park Retail LLC	St. Louis	\$711,740	\$495,260	30.42%	2023-2024
31	23-10512	Altus Questover	St. Louis	\$1,774,880	\$1,324,800	25.36%	2023-2024
32	23-10516	Cornerstone Retail Fund I LLC	St. Louis	\$750,750	\$494,340	34.15%	2023-2024
33	23-10517	Cornerstone Retail Fund I LLC	St. Louis	\$1,396,960	\$919,870	34.15%	2023-2024
34	23-10518	Cornerstone Retail Fund I LLC	St. Louis	\$532,640	\$350,720	34.15%	2023-2024
35	23-10519	Cornerstone Retail Fund I LLC	St. Louis	\$253,980	\$167,230	34.16%	2023-2024
36	23-10520	Cornerstone Retail Fund I LLC	St. Louis	\$508,740	\$334,980	34.15%	2023-2024
37	23-10644	John Anthony Kotolski	St. Louis	\$25,990	\$19,590	24.62%	2023
38	23-10646	Alliance Petroleum LLC	St. Louis	\$133,630	\$91,780	31.32%	2023-2024
39	23-10648	Alliance Petroleum LLC	St. Louis	\$129,180	\$105,600	18.25%	2023-2024
40	23-10650	Walter Gerhardt Sr Gerhardt Walter B Sr Diane D Trs	St. Louis	\$142,530	\$110,210	22.68%	2023-2024
41	23-10652	Lion Petroleum Inc	St. Louis	\$275,840	\$220,320	20.13%	2023-2024
42	23-10658	HL Property LLC	St. Louis	\$1,992,740	\$1,193,200	40.12%	2023-2024
43	23-10720	Cornerstone Retail Fund I LLC	St. Louis	\$3,056,610	\$1,088,000	64.41%	2023-2024
44	23-10763	Big Bend Bank Big Bend Bank Commerce of St Louis	St. Louis	\$466,460	\$340,610	26.98%	2023-2024
45	23-10764	Spanish Lake Bank and Trust Co	St. Louis	\$402,560	\$122,400	69.59%	2023-2024
46	23-10853	Cornerstone Retail Fund I LLC	St. Louis	\$940,420	\$619,230	34.15%	2023-2024
47	23-110000	STEPHEN & TERRY PIRRONG/ PIRRONG STEPHAN C TERRY L H/W	St. Louis	\$161,500	\$142,500	11.76%	2023-2024
48	23-110001	JEFFREY & STACEY MORRIS/ MORRIS JEFFREY S & STACEY A T/E ET AL J/T	St. Louis	\$118,330	\$106,400	10.08%	2023-2024

49	23-110002	DOUG SPRONG/SPRONG DOUGLAS R & KATHLEEN D T/E	St. Louis	\$340,100	\$317,300	6.70%	2023-2024
50	23-110006	IMOGENE & RONNIE HOPPER FAMILY TRUST/ HOPPER RONNIE D & IMOGENE O FAMILY TRUST THE	St. Louis	\$45,300	\$41,990	7.31%	2023-2024
51	23-110010	MICHAEL SCHMIDT/SCHMIDT MICHAEL LYNN & LYNN H/W	St. Louis	\$33,250	\$19,000	42.86%	2023-2024
52	23-110011	GERALD EARLY/ EARLY GERALD P ETAL J/T	St. Louis	\$35,150	\$15,200	56.76%	2023-2024
53	23-110012	EDWARD E DINNIUS	St. Louis	\$52,990	\$38,000	28.29%	2023-2024
54	23-110014	MICHAEL & BONNIE HOPPER/ HOPPER MICHAEL D & BONNIE G H/W	St. Louis	\$37,810	\$30,780	18.59%	2023-2024
55	23-110015	ROBERT & AMANDA REED/ REED ROBERT M & AMANDA T/E	St. Louis	\$97,980	\$89,300	8.86%	2023-2024
56	23-110019	JEFFREY MORRIS	St. Louis	\$34,960	\$32,680	6.52%	2023-2024
57	23-110024	MARK & ANN RATLIFF/RATLIFF MARK H ANN H/W	St. Louis	\$57,170	\$53,580	6.28%	2023-2024
58	23-110029	EDWARD OTTINGER/ OTTINGER EDWARD JR & CHRISTINE H/W	St. Louis	\$75,240	\$71,250	5.30%	2023-2024
59	23-110030	CLARENCE E ARIELLE OLSON TRUST/OLSON CLARENCE E ARIELLE N H/W TRS	St. Louis	\$193,670	\$166,250	14.16%	2023-2024
60	23-110033	DANIEL SLAVIN LLC	St. Louis	\$51,170	\$45,600	10.89%	2023-2024
61	23-110035	DANIEL SLAVIN LLC	St. Louis	\$31,750	\$23,750	25.20%	2023-2024
62	23-110036	DANIEL SLAVIN LLC	St. Louis	\$74,100	\$59,850	19.23%	2023-2024
63	23-110037	DOUBLE D INVESTMENTS LLC	St. Louis	\$91,050	\$76,570	15.90%	2023-2024
64	23-110038	DOUBLE D INVESTMENTS LLC	St. Louis	\$86,090	\$76,570	11.06%	2023-2024
65	23-110039	DOUBLE D INVESTMENTS LLC	St. Louis	\$85,410	\$76,570	10.35%	2023-2024
66	23-110041	BIG LOU PROPERTIES LLC	St. Louis	\$141,700	\$133,380	5.87%	2023-2024
67	23-110044	BIG LOU PROPERTIES LLC	St. Louis	\$120,380	\$104,500	13.19%	2023-2024
68	23-110047	WESTERN CONTINENTAL INVESTMENTS LLC	St. Louis	\$137,160	\$132,810	3.17%	2023-2024
69	23-110048	WESTERN CONTINENTAL INVESTMENTS LLC	St. Louis	\$117,040	\$110,580	5.52%	2023-2024
70	23-110049	HENRY HERMAN HOLDINGS LLC	St. Louis	\$108,830	\$90,250	17.07%	2023-2024
71	23-110050	HENRY HERMAN HOLDINGS LLC	St. Louis	\$109,440	\$85,500	21.88%	2023-2024
72	23-110193	Alliance Petroleum LLC	St. Louis	\$599,040	\$567,360	5.29%	2023-2024

73	23-111989	Blakschu Inc NKA DPB Holdings Inc	St. Louis	\$1,331,870	\$1,187,200	10.86%	2023-2024
74	23-111990	DPB Conway LLC	St. Louis	\$2,394,240	\$1,548,800	35.31%	2023-2024
75	23-111991	Felfam 44 LLC	St. Louis	\$3,340,000	\$1,068,800	68.00%	2023-2024
76	23-111992	Felfam 44 LLC	St. Louis	\$538,850	\$467,200	13.30%	2023-2024
77	23-111993	Felfam Oakville LLC	St. Louis	\$3,914,980	\$2,476,800	36.74%	2023-2024
78	23-112550	Caparco One Inc Et Al	St. Louis	\$375,620	\$305,600	18.64%	2023-2024
79	23-112592	Lou Fusz Properties LLC	St. Louis	\$52,480	\$39,390	24.94%	2023-2024
80	23-112593	Lou Fusz Properties LLC	St. Louis	\$86,820	\$65,150	24.96%	2023-2024
81	23-112594	Lou Fusz Properties LLC	St. Louis	\$74,180	\$55,680	24.94%	2023-2024
82	23-112616	Lou Fusz Properties LLC	St. Louis	\$506,530	\$380,130	24.95%	2023-2024
83	23-112617	Lou Fusz Properties LLC	St. Louis	\$150,300	\$112,800	24.95%	2023-2024
84	23-112618	Lou Fusz Properties LLC	St. Louis	\$178,690	\$134,080	24.97%	2023-2024
85	23-112742	Ashby Road Partner IV LLC	St. Louis	\$329,600	\$243,200	26.21%	2023-2024
86	23-112794	VSD Properties LLC	St. Louis	\$10,370	\$7,840	24.40%	2023-2024
87	23-112795	VSD Properties LLC	St. Louis	\$441,890	\$334,560	24.29%	2023-2024
88	23-112848	DK Investment Properties LLC	St. Louis	\$1,362,850	\$1,239,680	9.04%	2023-2024
89	23-112881	6263 South Lindbergh LLC	St. Louis	\$1,499,520	\$1,004,800	32.99%	2023-2024
90	23-112891	6000 South Lindbergh LLC	St. Louis	\$1,146,300	\$691,200	39.70%	2023-2024
91	23-112892	6014 South Lindbergh LLC	St. Louis	\$916,190	\$544,000	40.62%	2023-2024
92	23-112893	5926 South Lindbergh LLC	St. Louis	\$1,427,680	\$963,200	32.53%	2023-2024
93	23-112906	CBL South County Center OP PropCo II LLC	St. Louis	\$784,930	\$425,600	45.78%	2023-2024
94	23-11369	FASOLDT FAMILY REVOCABLE LIVING TRUST	St. Louis	\$34,940	\$31,730	9.19%	2023-2024
95	23-12494	ALAN LUDMER TRUST/LUDMER ALAN R REVOCABLE TRUST ETAL	St. Louis	\$186,200	\$171,000	8.16%	2023-2024
96	23-12495	JOHN H HUSTAVA	St. Louis	\$213,920	\$199,500	6.74%	2023-2024
97	23-19002	Vantage Credit Union	St. Louis	\$573,340	\$329,600	42.51%	2023-2024

98	23-19009	Marble Associates	St. Louis	\$352,000	\$256,000	27.27%	2023-2024
99	23-19010	Delaware McDonald's Corporation	St. Louis	\$417,600	\$361,600	13.41%	2023-2024
100	23-19012	Paddock Forest LLC	St. Louis	\$295,420	\$228,960	22.50%	2023-2024
101	23-19013	Paddock Forest LLC	St. Louis	\$24,580	\$19,040	22.54%	2023-2024
102	23-19015	Mikord LLC	St. Louis	\$173,470	\$147,200	15.14%	2023-2024
103	23-19027	Vantage Credit Union	St. Louis	\$474,500	\$241,600	49.08%	2023-2024
104	23-19037	McDonalds Real Estate Company	St. Louis	\$413,760	\$361,600	12.61%	2023-2024
105	23-19044	Eickel Properties LLC	St. Louis	\$928,640	\$800,000	13.85%	2023-2024
106	23-19045	B and B Realty North LLC	St. Louis	\$1,998,590	\$1,648,000	17.54%	2023-2024
107	23-19046	Archland Property I LLC	St. Louis	\$275,710	\$219,390	20.43%	2023-2024
108	23-19047	Archland Property I LLC	St. Louis	\$11,840	\$9,410	20.52%	2023-2024
109	23-19065	McDonald Real Estate Company	St. Louis	\$309,760	\$275,200	11.16%	2023-2024
110	23-19086	Yam Properties LLC	St. Louis	\$108,800	\$72,000	33.82%	2023-2024
111	23-19136	A C Rock Road LLC	St. Louis	\$91,810	\$72,000	21.58%	2023-2024
112	23-19137	Mason James A	St. Louis	\$86,050	\$71,870	16.48%	2023-2024
113	23-19138	J and M Enterprises Inc	St. Louis	\$737,570	\$616,130	16.46%	2023-2024
114	23-19146	McDonald's Real Estate Company	St. Louis	\$435,550	\$336,000	22.86%	2023-2024
115	23-19161	Collier Real Estate Partnership	St. Louis	\$123,710	\$48,000	61.20%	2023-2024
116	23-19175	McDonalds Real Estate Company	St. Louis	\$351,230	\$310,400	11.62%	2023-2024
117	23-19226	McDonalds Real Estate Company	St. Louis	\$367,300	\$294,400	19.85%	2023-2024
118	23-19270	M and W Investments	St. Louis	\$343,200	\$323,200	5.83%	2023
119	23-19310	Bamboo Bellerive LLC	St. Louis	\$3,335,330	\$2,918,400	12.50%	2023-2024
120	23-19311	McDonald's Real Estate Company	St. Louis	\$279,230	\$214,400	23.22%	2023-2024
121	23-19317	McDonald's Real Estate Company	St. Louis	\$232,000	\$162,300	30.04%	2023-2024
122	23-19318	Universit City Drive-In Inc A Corp	St. Louis	\$51,580	\$36,100	30.01%	2023-2024

123	23-19319	Sandbothe Marian E Trustee ET AL	St. Louis	\$463,070	\$308,800	33.31%	2023-2024
124	23-19332	McDonalds Real Estate Company	St. Louis	\$497,410	\$345,600	30.52%	2023-2024
125	23-19342	MJJFE LLC	St. Louis	\$459,260	\$396,800	13.60%	2023-2024
126	23-19349	Busey Bank	St. Louis	\$1,017,660	\$691,200	32.08%	2023-2024
127	23-19365	Twenty Seven Forty Five Realty Co	St. Louis	\$397,380	\$296,000	25.51%	2023-2024
128	23-19374	Mase LLC	St. Louis	\$1,024,000	\$556,800	45.63%	2023-2024
129	23-19391	Inново St. Louis LLC	St. Louis	\$297,600	\$219,900	26.11%	2023-2024
130	23-19460	McDonalds USA LLC	St. Louis	\$353,470	\$288,000	18.52%	2023-2024
131	23-19471	Caplaco Forty Inc Et Al	St. Louis	\$439,300	\$286,400	34.81%	2023-2024
132	23-19472	Archland Property I LLC	St. Louis	\$438,850	\$318,400	27.45%	2023-2024
133	23-19479	McDonalds Real Estate Company	St. Louis	\$539,170	\$403,200	25.22%	2023-2024
134	23-19495	Pioneer Bank and Trust Co	St. Louis	\$299,140	\$241,600	19.24%	2023-2024
135	23-19508	Hope Press Inc	St. Louis	\$313,920	\$257,600	17.94%	2023-2024
136	23-19519	Webster Center LLC	St. Louis	\$238,400	\$193,600	18.79%	2023-2024
137	23-19543	West Brothers Properties LLC	St. Louis	\$293,570	\$235,200	19.88%	2023-2024
138	23-19544	Delaware McDonalds Corporation	St. Louis	\$122,400	\$103,740	15.25%	2023-2024
139	23-19545	McDonald s Real Estate Company	St. Louis	\$406,110	\$344,260	15.23%	2023-2024
140	23-19546	Caplaco Twenty Seven Inc	St. Louis	\$341,630	\$260,800	23.66%	2023-2024
141	23-19551	McKee Barnet M Revocable Trust	St. Louis	\$283,810	\$164,800	41.93%	2023-2024
142	23-19554	K2M Properties LLC	St. Louis	\$1,091,620	\$880,260	19.36%	2023-2024
143	23-19555	K2M Properties	St. Louis	\$79,070	\$63,780	19.34%	2023-2024
144	23-19556	Capco Recon LLC	St. Louis	\$4,470,370	\$3,401,600	23.91%	2023-2024
145	23-19557	K2M Properties LLC	St. Louis	\$1,494,400	\$1,267,200	15.20%	2023-2024
146	23-19566	Delaware McDonald's Corporation	St. Louis	\$537,120	\$380,800	29.10%	2023-2024
147	23-19569	Bommarito West Realty LLC	St. Louis	\$117,090	\$89,380	23.67%	2023-2024

148	23-19570	Bommarito West Realty LLC	St. Louis	\$2,260,610	\$1,725,760	23.66%	2023-2024
149	23-19576	Maple Tree Center LLC	St. Louis	\$388,580	\$316,800	18.47%	2023-2024
150	23-19577	Twenty Seven Forty Five Realty Co	St. Louis	\$617,220	\$467,200	24.31%	2023-2024
151	23-19578	Caplaco Twentytwo Inc Amo Corp Et Al	St. Louis	\$343,710	\$302,400	12.02%	2023-2024
152	23-19590	14417 Manchester Road LLC	St. Louis	\$992,160	\$819,200	17.43%	2023-2024
153	23-19594	Frick and Frank Investors LLC	St. Louis	\$285,760	\$236,800	17.13%	2023-2024
154	23-19595	Manche Real Estate Partnership II LP	St. Louis	\$736,000	\$576,000	21.74%	2023-2024
155	23-19596	Bommarito West Realty LLC	St. Louis	\$11,620	\$8,860	23.75%	2023-2024
156	23-19598	Ddd Manchester LLC	St. Louis	\$280,000	\$217,600	22.29%	2023-2024
157	23-19602	McDonalds Corporation (Lessee)	St. Louis	\$416,420	\$355,200	14.70%	2023-2024
158	23-19607	Spirit Energy LLC	St. Louis	\$463,740	\$339,200	26.86%	2023-2024
159	23-19610	Bommarito West County Real Esate LLC	St. Louis	\$972,480	\$708,260	27.17%	2023-2024
160	23-19611	Frank Bommarito Oldsmoblie Inc DbA	St. Louis	\$4,700	\$3,420	27.23%	2023-2024
161	23-19612	Frank Bommarito Oldsmobile Inc DBA	St. Louis	\$147,620	\$107,520	27.16%	2023-2024
162	23-19616	Vantage CreditUnion	St. Louis	\$427,550	\$336,000	21.41%	2023-2024
163	23-19627	McDonalds Real Estate Company	St. Louis	\$720,700	\$486,400	32.51%	2023-2024
164	23-19630	Archland Property I LLC	St. Louis	\$432,000	\$329,600	23.70%	2023-2024
165	23-19654	Sunset Hills Owner LLC	St. Louis	\$78,080	\$47,100	39.68%	2023-2024
166	23-19655	Sunset Hills Owner LLC	St. Louis	\$370,140	\$223,300	39.67%	2023-2024
167	23-19660	McDonalds Real Estate CO	St. Louis	\$664,770	\$464,000	30.20%	2023-2024
168	23-19670	McDonald's Real Estate Company	St. Louis	\$359,780	\$294,400	18.17%	2023-2024
169	23-19671	Gw Iv Li Holdings LLC	St. Louis	\$120,320	\$89,600	25.53%	2023-2024
170	23-19690	Primary Leasing LLC	St. Louis	\$310,690	\$235,200	24.30%	2023-2024
171	23-19722	Rockwood Bank	St. Louis	\$596,130	\$374,400	37.19%	2023-2024
172	23-19735	Caplaco Thirty One Inc Et Al	St. Louis	\$17,060	\$10,370	39.21%	2023-2024

173	23-19736	Sullivan Building Associates LLC	St. Louis	\$589,950	\$507,200	14.03%	2023-2024
174	23-19737	Asbury Patricia J William L H/H Trst Et	St. Louis	\$610,020	\$432,220	29.15%	2023-2024
175	23-19738	Eernisse Ilona G Revocable Trust Etal Tc	St. Louis	\$22,270	\$15,780	29.14%	2023-2024
176	23-19739	Caplaco Thirty One Inc Et Al	St. Louis	\$3,650	\$2,210	39.45%	2023-2024
177	23-19740	RFR Properties LLC	St. Louis	\$500,610	\$406,400	18.82%	2023-2024
178	23-19741	Caplaco Thirty One Inc Et Al	St. Louis	\$281,950	\$171,420	39.20%	2023-2024
179	23-19742	Twenty Seven Forty Five Realty Co	St. Louis	\$360,000	\$262,400	27.11%	2023-2024
180	23-19746	Eileen Hampe Company LLC	St. Louis	\$271,840	\$200,000	26.43%	2023-2024
181	23-19748	L A J Holdings LLC	St. Louis	\$270,240	\$230,040	14.88%	2023-2024
182	23-19750	McDonalds Corporation (Lessee)	St. Louis	\$297,630	\$278,400	6.46%	2023-2024
183	23-19779	Dragonfly One LLC	St. Louis	\$226,720	\$185,600	18.14%	2023-2024
184	23-19794	Nb West Real Estate Inc	St. Louis	\$1,126,400	\$688,000	38.92%	2023-2024
185	23-19806	Fortune Bank	St. Louis	\$390,460	\$233,600	40.17%	2023-2024
186	23-19863	ERIC MCALLISTER	St. Louis	\$57,950	\$52,250	9.84%	2023-2024
187	23-19864	POINT PROPERTIES LLC	St. Louis	\$25,020	\$22,990	8.11%	2023-2024
188	23-19868	POINT PROPERTIES LLC	St. Louis	\$22,800	\$21,850	4.17%	2023-2024
189	23-19869	POINT PROPERTIES LLC	St. Louis	\$33,140	\$31,160	5.97%	2023-2024
190	23-19875	POINT PROPERTIES LLC	St. Louis	\$27,840	\$26,030	6.50%	2023-2024
191	23-19877	GREAT ONE 2 LLC	St. Louis	\$18,620	\$17,290	7.14%	2023-2024
192	23-19883	POINT PROPERTIES LLC	St. Louis	\$20,270	\$17,710	12.63%	2023-2024
193	23-19886	KAL PROPERTIES LLC	St. Louis	\$24,760	\$19,950	19.43%	2023-2024
194	23-19891	VLIETSTRA ALICE GRANSKOG	St. Louis	\$29,370	\$26,790	8.78%	2023-2024
195	23-19904	POINT PROPERTIES LLC	St. Louis	\$18,870	\$15,580	17.44%	2023-2024
196	23-19913	K & K INVESTMENTS INC	St. Louis	\$42,010	\$38,570	8.19%	2023-2024
197	23-19914	DIANA L BAIRD	St. Louis	\$64,890	\$59,280	8.65%	2023-2024

198	23-19919	ZACK7MOM LLC	St. Louis	\$18,560	\$15,770	15.03%	2023-2024
199	23-19930	JEAN & JOHN SERAFIN/ SERAFIN JEAN E & JOHN JR H/H	St. Louis	\$280,820	\$237,500	15.43%	2023-2024
200	23-19933	GREAT ONE LLC	St. Louis	\$60,800	\$57,000	6.25%	2023-2024
201	23-19935	GREAT ONE LLC	St. Louis	\$79,040	\$66,500	15.87%	2023-2024
202	23-19936	GREAT ONE LLC	St. Louis	\$77,820	\$67,070	13.81%	2023-2024
203	23-19938	SUSAN LEE MCGOWAN TRUST / MCGOWAN SUSAN L TRUSTEE	St. Louis	\$147,250	\$112,100	23.87%	2023-2024
204	23-19940	RONALD K WALTERS/ WALTERS RONALD K ET AL	St. Louis	\$152,000	\$137,750	9.38%	2023-2024
205	23-19941	TODD & JUDY TAYLOR/ TAYLOR TODD E I & JUDY E T/E	St. Louis	\$415,170	\$380,000	8.47%	2023-2024
206	23-19945	GARY & KIMBERLY TAYLOR TRUST/ TAYLOR GARY P & KIMBERLY A TRUSTEES	St. Louis	\$380,000	\$312,550	17.75%	2023-2024
207	23-19948	EDWIN JR. ELZEMEYER REVOCABLE TRUST	St. Louis	\$247,000	\$201,400	18.46%	2023-2024
208	23-19949	ANTHONY COHEN/ COHEN ANTHONY M & MARIA FERNANDA H/W	St. Louis	\$152,230	\$130,150	14.50%	2023-2024
209	23-19950	JOSHUA & LAURA REICHMAN/ REICHMAN JOSHUA B & LAURA B T/E	St. Louis	\$337,250	\$327,750	2.82%	2023-2024
210	23-19951	FATIMA & ZIA AHMED/ AHMAD FATIMA I & ZIA M T/E	St. Louis	\$135,380	\$133,000	1.76%	2023-2024
211	23-19957	KEITH CROMACK	St. Louis	\$135,850	\$127,300	6.29%	2023-2024
212	23-19962	BELLEVUE GARDEN APARTMENTS LLC	St. Louis	\$64,750	\$55,100	14.90%	2023-2024
213	23-19963	BELLEVUE GARDEN APARTMENTS LLC	St. Louis	\$72,200	\$68,970	4.47%	2023-2024
214	23-19964	BELLEVUE GARDEN APARTMENTS LLC	St. Louis	\$44,460	\$39,900	10.26%	2023-2024
215	23-19965	BELLEVUE GARDEN APARTMENTS LLC	St. Louis	\$61,750	\$57,000	7.69%	2023-2024
216	23-19966	WILLIAM WITHINGTON/ WITHINGTON WILLIAM R & TAMERA M T/E	St. Louis	\$1,037,630	\$940,500	9.36%	2023-2024
217	23-19972	DONNA THOMAS/ THOMAS DONNA AHLERT	St. Louis	\$117,860	\$99,750	15.37%	2023-2024
218	23-19975	KATHRYN WINGBERMUEHLE/ WINGBERMUEHLE KATHRYN FUCHS	St. Louis	\$152,150	\$147,250	3.22%	2023-2024
219	23-19982	ELIZABETH DIAMOND TRUST/ DIAMOND ELIZABETH ANNE TRUSTEE	St. Louis	\$108,150	\$95,000	12.16%	2023-2024

220	23-19988	JOHN HAROLD/ JOHN HAROLD A JR & BEVERLY J H/W	St. Louis	\$149,040	\$136,800	8.21%	2023- 2024
221	23-19991	DAVID & CYNTHIA KARDESCH/ KARDESCH DAVID J & CYNTHIA B T/E	St. Louis	\$92,170	\$81,700	11.36%	2023- 2024
222	23-19998	IMOGENE & RONNIE HOPPER FAMILY TRUST/ HOPPER RONNIE D & IMOGENE O FAMILY TRUST THE	St. Louis	\$35,250	\$32,300	8.37%	2023- 2024
223	23-89501	HW Branson Hills Hotel LLC and HW Welk Theater LLC	Taney	\$2,338,010	\$1,347,900	42.35%	2023

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10640	Wagner Properties and Land Maintenance LLC	St. Louis
2	23-19970	Harold and Brenda Hambry	St. Louis
3	23-19977	Michael and Allison Izsak	St. Louis
4	23-32002	Todd Cain	Clay
5	24-33005	Richard Vaughn	Greene
6	24-33006	Arlene Chriswell	Greene
7	25-16291	Slavik Investments Inc	St. Louis