

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES*

* The Meeting Minutes are subject to change until approved at the next scheduled Meeting of the State Tax Commission.

Approved:
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 05/27/2026

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
(via Microsoft Teams)
- Debbi McGinnis (DM), Commissioner
(via Microsoft Teams)
- Greg Razer (GWR), Commissioner
(via Microsoft Teams)

Staff/Others Present:

G. Allsberry (GKA), Chief Counsel
M. Fudge (MDF), Appraisal and Assessment
Manager, Original Assessment
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.
- GWR made a motion to adjourn the meeting at 1:48 p.m. The motion was seconded by DM. The meeting adjourned at 1:48 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, MAY 27, 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 May 26, 2026, at 1:08 p.m. on the front door of the building by Stacey Jacobs and at 1:09 p.m. on the STC website by Debbie Hagenhoff.

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

MEETING OF THE STATE TAX COMMISSION OF MISSOURI

AGENDA

Wednesday, May 27, 2026

1:30 p.m.

I. Memorandum of Understanding

A. Maries County, Budget

II. Stipulations

A. Exhibit A., 1 – 283

III. Dismissals

A. Exhibit B., 1 – 16

IV. Administration

A. STC Calendar Update

B. Approval of Minutes

(Meeting of the State Tax Commission of Missouri dated May 12, 2026, and Closed Meeting Minutes dated May 12, 2026)

C. Assessors' Manual Chapter II Correction

V. Original Assessment

A. 2026 Draft Tentative Valuations of CAOBA and CAOBO

VI. Commission Comments

VII. 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 – Maries County, Budget

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for Maries County. The County Assessor agrees to release the County Commission from making a deposit from the general revenue fund to the assessment fund for 2026 in the amount of \$7,500.00. The three-year average will be computed for the 2027 budget year and every year succeeding as if the entire \$7,500.00 had actually been deposited in the assessment fund in 2026. GWR made a motion to approve the Maries 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: Dismissal

Motion(s)/Comments: GKA presented the Dismissal that was ready for approval, which was listed on Exhibit B. of the agenda. GWR made a motion to approve the Dismissal 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 Meetings of the State Tax Commission of Missouri dated May 12, 2026, and Closed Meeting Minutes dated May 12, 2026. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated May 12, 2026, and Closed Meeting Minutes dated May 12, 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: Assessors' Manual Chapter II Correction

Motion(s)/Comments: SJ presented a correction to a statute reference in Chapter II of the Assessors' Manual on page II-147. The statute reference should be 137.115.1. SJ requested approval of this correction for the other June 1, 2026, revisions that were approved at the May 12, 2026, Commission Meeting. GWR made a motion to approve the Chapter II correction on page II-147. 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.

Informational Meeting, No Vote Taken:

Topic: 2026 Draft Tentative Valuations of CAOBA and CAOBO

Motion(s)/Comments: MDF presented the 2026 draft valuations for the Commercial Aircraft Owned by Airlines (CAOBA) and Commercial Aircraft Owned by Others (CAOBO) for review. He stated that some companies were still outstanding and being proofed and any changes made will be logged for discussion prior to certification on June 9, 2026.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	22-69505	Hannibal Manor Association I LP	Marion	\$457,840	\$424,080	7.37%	2022
2	23-10175	Peter Craig Selvey	St. Louis	\$31,600	\$27,360	13.42%	2023-2024
3	23-110203	GLP Capital LP	St. Louis	\$64,000,000	\$57,600,000	10.00%	2023-2024
4	23-112066	Joseph A Raftery	St. Louis	\$17,380	\$16,680	4.03%	2023
5	23-112975	GLP Capital LP Pinnacle Entertainment Inc Etal	St. Louis	\$73,028,830	\$64,960,000	11.05%	2023-2024
6	23-302134	WREF I LLC, Et Al	Jackson	\$4,152	\$4,151	0.02%	2023-2024
7	23-302141	WREF I LLC, Et Al	Jackson	\$10,782	\$8,958	16.92%	2023-2024
8	23-302142	WREF I LLC, Et Al	Jackson	\$15,951	\$10,051	36.99%	2023-2024
9	23-302144	WREF I LLC, Et Al	Jackson	\$67,844	\$18,572	72.63%	2023-2024
10	23-302146	WREF I LLC, Et Al	Jackson	\$8,839	\$8,303	6.06%	2023-2024
11	23-302147	WREF I LLC, Et Al	Jackson	\$13,750	\$8,303	39.61%	2023-2024
12	23-302148	WREF I LLC, Et Al	Jackson	\$7,547	\$6,773	10.26%	2023-2024
13	23-302149	WREF I LLC, Et Al	Jackson	\$8,394	\$7,429	11.50%	2023-2024
14	23-302150	WREF I LLC, Et Al	Jackson	\$10,784	\$10,488	2.74%	2023-2024
15	23-302500	WREF I LLC, Et Al	Jackson	\$9,690	\$3,496	63.92%	2023-2024
16	23-302501	WREF I LLC, Et Al	Jackson	\$10,835	\$10,269	5.22%	2023-2024
17	23-302502	WREF I LLC, Et Al	Jackson	\$11,172	\$11,172	0.00%	2023-2024
18	23-302503	WREF I LLC, Et Al	Jackson	\$16,232	\$12,017	25.97%	2023-2024
19	23-302504	WREF I LLC, Et Al	Jackson	\$15,366	\$11,580	24.64%	2023-2024
20	23-302505	WREF I LLC, Et Al	Jackson	\$24,797	\$23,598	4.84%	2023-2024
21	23-302506	WREF I LLC, Et Al	Jackson	\$16,019	\$11,799	26.34%	2023-2024
22	23-302507	WREF I LLC, Et Al	Jackson	\$16,648	\$12,673	23.88%	2023-2024
23	23-302508	WREF I LLC, Et Al	Jackson	\$18,380	\$14,202	22.73%	2023-2024

24	23-302509	WREF I LLC, Et Al	Jackson	\$13,154	\$10,488	20.27%	2023-2024
25	23-302510	WREF I LLC, Et Al	Jackson	\$18,105	\$13,984	22.76%	2023-2024
26	23-302511	WREF I LLC, Et Al	Jackson	\$12,816	\$10,051	21.57%	2023-2024
27	23-302512	WREF I LLC, Et Al	Jackson	\$34,407	\$34,407	0.00%	2023-2024
28	23-302513	WREF I LLC, Et Al	Jackson	\$37,840	\$23,161	38.79%	2023-2024
29	23-302514	WREF I LLC, Et Al	Jackson	\$42,486	\$24,909	41.37%	2023-2024
30	23-302516	WREF I LLC, Et Al	Jackson	\$18,239	\$18,239	0.00%	2023-2024
31	23-302517	WREF I LLC, Et Al	Jackson	\$20,659	\$18,354	11.16%	2023-2024
32	23-302519	WREF I LLC, Et Al	Jackson	\$20,832	\$8,521	59.10%	2023-2024
33	23-302520	WREF I LLC, Et Al	Jackson	\$36,885	\$24,472	33.65%	2023-2024
34	23-302521	WREF I LLC, Et Al	Jackson	\$35,851	\$12,454	65.26%	2023-2024
35	23-302522	WREF I LLC, Et Al	Jackson	\$27,578	\$19,883	27.90%	2023-2024
36	23-302524	WREF I LLC, Et Al	Jackson	\$41,123	\$41,123	0.00%	2023-2024
37	23-302525	WREF I LLC, Et Al	Jackson	\$64,904	\$55,280	14.83%	2023-2024
38	23-302526	WREF I LLC, Et Al	Jackson	\$18,204	\$7,647	57.99%	2023-2024
39	23-302527	WREF I LLC, Et Al	Jackson	\$32,300	\$20,757	35.74%	2023-2024
40	23-302529	WREF I LLC, Et Al	Jackson	\$14,750	\$12,891	12.60%	2023-2024
41	23-302531	WREF I LLC, Et Al	Jackson	\$44,888	\$28,623	36.23%	2023-2024
42	23-302534	WREF I LLC, Et Al	Jackson	\$17,962	\$7,866	56.21%	2023-2024
43	23-302537	WREF I LLC, Et Al	Jackson	\$6,994	\$3,496	50.01%	2023-2024
44	23-302539	WREF I LLC, Et Al	Jackson	\$5,809	\$4,370	24.77%	2023-2024
45	23-302555	WREF I LLC, Et Al	Jackson	\$9,620	\$6,336	34.14%	2023-2024
46	23-32151	WREF I LLC, Et Al	Jackson	\$27,189	\$23,161	14.81%	2023-2024
47	23-32152	WREF I LLC, Et Al	Jackson	\$3,306	\$2,403	27.31%	2023-2024

48	23-32153	WREF I LLC, Et Al	Jackson	\$18,014	\$13,984	22.37%	2023-2024
49	23-32154	WREF I LLC, Et Al	Jackson	\$12,920	\$7,866	39.12%	2023-2024
50	23-32155	WREF I LLC, Et Al	Jackson	\$13,257	\$6,555	50.55%	2023-2024
51	23-32157	WREF I LLC, Et Al	Jackson	\$10,262	\$6,336	38.26%	2023-2024
52	23-32158	WREF I LLC, Et Al	Jackson	\$8,024	\$6,773	15.59%	2023-2024
53	23-32159	WREF I LLC, Et Al	Jackson	\$8,062	\$5,681	29.53%	2023-2024
54	23-32160	WREF I LLC, Et Al	Jackson	\$8,243	\$6,555	20.48%	2023-2024
55	23-32161	WREF I LLC, Et Al	Jackson	\$27,531	\$27,531	0.00%	2023-2024
56	23-32163	WREF I LLC, Et Al	Jackson	\$11,672	\$6,790	41.83%	2023-2024
57	23-32165	WREF I LLC, Et Al	Jackson	\$4,370	\$4,370	0.00%	2023-2024
58	23-32166	WREF I LLC, Et Al	Jackson	\$6,569	\$5,681	13.52%	2023-2024
59	23-32167	WREF I LLC, Et Al	Jackson	\$12,116	\$7,210	40.49%	2023-2024
60	23-32168	WREF I LLC, Et Al	Jackson	\$11,938	\$8,958	24.96%	2023-2024
61	23-32169	WREF I LLC, Et Al	Jackson	\$36,670	\$31,245	14.79%	2023-2024
62	23-32170	WREF I LLC, Et Al	Jackson	\$14,296	\$11,799	17.47%	2023-2024
63	23-32171	WREF I LLC, Et Al	Jackson	\$113,696	\$113,696	0.00%	2023-2024
64	23-32172	WREF I LLC, Et Al	Jackson	\$14,634	\$11,362	22.36%	2023-2024
65	23-32173	WREF I LLC, Et Al	Jackson	\$14,167	\$10,488	25.97%	2023-2024
66	23-32174	WREF I LLC, Et Al	Jackson	\$8,499	\$7,866	7.45%	2023-2024
67	23-32175	WREF I LLC, Et Al	Jackson	\$15,687	\$4,588	70.75%	2023-2024
68	23-32176	WREF I LLC, Et Al	Jackson	\$16,291	\$8,521	47.70%	2023-2024
69	23-32177	WREF I LLC, Et Al	Jackson	\$5,025	\$5,025	0.00%	2023-2024
70	23-32179	WREF I LLC, Et Al	Jackson	\$76,042	\$44,792	41.10%	2023-2024
71	23-32184	WREF I LLC, Et Al	Jackson	\$11,941	\$9,832	17.66%	2023-2024

72	23-32186	WREF I LLC, Et Al	Jackson	\$13,674	\$8,084	40.88%	2023-2024
73	23-32187	WREF I LLC, Et Al	Jackson	\$5,137	\$4,370	14.93%	2023-2024
74	23-32188	WREF I LLC, Et Al	Jackson	\$9,395	\$5,244	44.18%	2023-2024
75	23-32189	WREF I LLC, Et Al	Jackson	\$8,544	\$5,244	38.62%	2023-2024
76	23-32190	WREF I LLC, Et Al	Jackson	\$13,150	\$8,303	36.86%	2023-2024
77	23-32191	WREF I LLC, Et Al	Jackson	\$6,806	\$6,118	10.11%	2023-2024
78	23-32192	WREF I LLC, Et Al	Jackson	\$8,580	\$7,210	15.97%	2023-2024
79	23-32193	WREF I LLC, Et Al	Jackson	\$7,602	\$3,496	54.01%	2023-2024
80	23-32194	WREF I LLC, Et Al	Jackson	\$9,120	\$6,773	25.73%	2023-2024
81	23-32196	WREF I LLC, Et Al	Jackson	\$97,597	\$8,521	91.27%	2023-2024
82	23-32197	WREF I LLC, Et Al	Jackson	\$10,083	\$7,866	21.99%	2023-2024
83	23-32198	WREF I LLC, Et Al	Jackson	\$18,656	\$10,925	41.44%	2023-2024
84	23-32200	WREF I LLC, Et Al	Jackson	\$6,483	\$4,807	25.85%	2023-2024
85	23-32203	WREF I LLC, Et Al	Jackson	\$39,957	\$28,186	29.46%	2023-2024
86	23-32205	WREF I LLC, Et Al	Jackson	\$4,209	\$3,277	22.14%	2023-2024
87	23-32206	WREF I LLC, Et Al	Jackson	\$6,861	\$3,277	52.24%	2023-2024
88	23-32207	WREF I LLC, Et Al	Jackson	\$6,377	\$5,244	17.77%	2023-2024
89	23-32211	WREF I LLC, Et Al	Jackson	\$8,163	\$4,807	41.11%	2023-2024
90	23-32213	WREF I LLC, Et Al	Jackson	\$6,797	\$6,336	6.78%	2023-2024
91	23-32214	WREF I LLC, Et Al	Jackson	\$19,865	\$19,865	0.00%	2023-2024
92	23-32215	WREF I LLC, Et Al	Jackson	\$18,244	\$18,244	0.00%	2023-2024
93	23-32218	WREF I LLC, Et Al	Jackson	\$12,244	\$9,614	21.48%	2023-2024
94	23-32220	WREF I LLC, Et Al	Jackson	\$5,949	\$4,370	26.54%	2023-2024
95	23-32221	WREF I LLC, Et Al	Jackson	\$49,343	\$49,343	0.00%	2023-2024

96	23-32222	WREF I LLC, Et Al	Jackson	\$12,802	\$12,802	0.00%	2023-2024
97	23-32227	WREF I LLC, Et Al	Jackson	\$11,400	\$11,400	0.00%	2023-2024
98	23-32230	WREF I LLC, Et Al	Jackson	\$5,239	\$2,622	49.95%	2023-2024
99	23-32232	WREF I LLC, Et Al	Jackson	\$12,799	\$3,059	76.10%	2023-2024
100	23-32233	WREF I LLC, Et Al	Jackson	\$11,112	\$8,958	19.38%	2023-2024
101	23-32235	WREF I LLC, Et Al	Jackson	\$8,265	\$8,265	0.00%	2023-2024
102	23-32237	WREF I LLC, Et Al	Jackson	\$6,435	\$5,244	18.51%	2023-2024
103	23-32238	WREF I LLC, Et Al	Jackson	\$15,232	\$13,765	9.63%	2023-2024
104	23-32240	WREF I LLC, Et Al	Jackson	\$12,995	\$12,995	0.00%	2023-2024
105	23-32242	WREF I LLC, Et Al	Jackson	\$5,916	\$5,462	7.67%	2023-2024
106	23-32246	WREF I LLC, Et Al	Jackson	\$6,168	\$5,025	18.53%	2023-2024
107	23-32247	WREF I LLC, Et Al	Jackson	\$7,689	\$5,681	26.12%	2023-2024
108	23-32248	WREF I LLC, Et Al	Jackson	\$9,561	\$4,807	49.72%	2023-2024
109	23-32249	WREF I LLC, Et Al	Jackson	\$16,523	\$699	95.77%	2023-2024
110	23-32250	WREF I LLC, Et Al	Jackson	\$8,531	\$6,773	20.61%	2023-2024
111	23-32253	WREF I LLC, Et Al	Jackson	\$13,036	\$5,244	59.77%	2023-2024
112	23-32254	WREF I LLC, Et Al	Jackson	\$7,093	\$4,151	41.48%	2023-2024
113	23-32255	WREF I LLC, Et Al	Jackson	\$16,535	\$13,110	20.71%	2023-2024
114	23-32256	WREF I LLC, Et Al	Jackson	\$19,859	\$11,799	40.59%	2023-2024
115	23-32258	WREF I LLC, Et Al	Jackson	\$5,972	\$5,025	15.86%	2023-2024
116	23-32259	WREF I LLC, Et Al	Jackson	\$8,535	\$4,151	51.36%	2023-2024
117	23-32260	WREF I LLC, Et Al	Jackson	\$6,690	\$5,025	24.89%	2023-2024
118	23-32261	WREF I LLC, Et Al	Jackson	\$49,343	\$49,343	0.00%	2023-2024
119	23-32264	WREF I LLC, Et Al	Jackson	\$6,766	\$3,933	41.87%	2023-2024

120	23-32265	WREF I LLC, Et Al	Jackson	\$11,474	\$5,244	54.30%	2023-2024
121	23-32266	WREF I LLC, Et Al	Jackson	\$17,689	\$17,689	0.00%	2023-2024
122	23-32267	WREF I LLC, Et Al	Jackson	\$10,691	\$5,681	46.86%	2023-2024
123	23-32268	WREF I LLC, Et Al	Jackson	\$16,139	\$7,647	52.62%	2023-2024
124	23-32272	WREF I LLC, Et Al	Jackson	\$3,059	\$3,059	0.00%	2023-2024
125	23-32274	WREF I LLC, Et Al	Jackson	\$18,217	\$12,673	30.43%	2023-2024
126	23-32275	WREF I LLC, Et Al	Jackson	\$8,229	\$8,229	0.00%	2023-2024
127	23-32276	WREF I LLC, Et Al	Jackson	\$7,855	\$5,025	36.03%	2023-2024
128	23-32278	WREF I LLC, Et Al	Jackson	\$12,913	\$6,773	47.55%	2023-2024
129	23-32279	WREF I LLC, Et Al	Jackson	\$15,012	\$10,706	28.68%	2023-2024
131	23-32281	WREF I LLC, Et Al	Jackson	\$31,282	\$17,480	44.12%	2023-2024
132	23-32282	WREF I LLC, Et Al	Jackson	\$10,399	\$3,277	68.49%	2023-2024
133	23-32285	WREF I LLC, Et Al	Jackson	\$7,855	\$5,681	27.68%	2023-2024
134	23-32287	WREF I LLC, Et Al	Jackson	\$8,968	\$6,118	31.78%	2023-2024
135	23-32291	WREF I LLC, Et Al	Jackson	\$7,305	\$4,151	43.18%	2023-2024
136	23-32292	WREF I LLC, Et Al	Jackson	\$5,935	\$4,370	26.37%	2023-2024
137	23-32293	WREF I LLC, Et Al	Jackson	\$17,968	\$17,968	0.00%	2023-2024
138	23-32294	WREF I LLC, Et Al	Jackson	\$7,343	\$4,370	40.49%	2023-2024
139	23-32295	WREF I LLC, Et Al	Jackson	\$6,992	\$6,992	0.00%	2023-2024
140	23-32297	WREF I LLC, Et Al	Jackson	\$13,513	\$9,395	30.47%	2023-2024
141	23-32298	WREF I LLC, Et Al	Jackson	\$16,263	\$11,362	30.14%	2023-2024
142	23-32299	WREF I LLC, Et Al	Jackson	\$5,781	\$5,025	13.08%	2023-2024
143	23-32301	WREF I LLC, Et Al	Jackson	\$11,379	\$8,084	28.96%	2023-2024
144	23-32302	WREF I LLC, Et Al	Jackson	\$9,789	\$9,789	0.00%	2023-2024

145	23-32303	WREF I LLC, Et Al	Jackson	\$13,820	\$3,933	71.54%	2023-2024
146	23-32304	WREF I LLC, Et Al	Jackson	\$24,322	\$17,261	29.03%	2023-2024
147	23-32305	WREF I LLC, Et Al	Jackson	\$7,408	\$5,681	23.31%	2023-2024
148	23-32307	WREF I LLC, Et Al	Jackson	\$6,118	\$6,118	0.00%	2023-2024
149	23-32309	WREF I LLC, Et Al	Jackson	\$12,770	\$9,832	23.01%	2023-2024
150	23-32311	WREF I LLC, Et Al	Jackson	\$15,856	\$9,832	37.99%	2023-2024
151	23-32312	WREF I LLC, Et Al	Jackson	\$12,732	\$10,051	21.06%	2023-2024
152	23-32313	WREF I LLC, Et Al	Jackson	\$19,800	\$16,824	15.03%	2023-2024
153	23-32314	WREF I LLC, Et Al	Jackson	\$13,006	\$9,832	24.40%	2023-2024
154	23-32315	WREF I LLC, Et Al	Jackson	\$45,190	\$45,190	0.00%	2023-2024
155	23-32316	WREF I LLC, Et Al	Jackson	\$12,498	\$12,498	0.00%	2023-2024
156	23-32317	WREF I LLC, Et Al	Jackson	\$30,110	\$22,942	23.81%	2023-2024
157	23-32320	WREF I LLC, Et Al	Jackson	\$28,851	\$22,068	23.51%	2023-2024
158	23-32322	WREF I LLC, Et Al	Jackson	\$12,722	\$11,799	7.26%	2023-2024
159	23-32323	WREF I LLC, Et Al	Jackson	\$21,850	\$21,850	0.00%	2023-2024
160	23-32324	WREF I LLC, Et Al	Jackson	\$11,525	\$7,866	31.75%	2023-2024
161	23-32326	WREF I LLC, Et Al	Jackson	\$8,035	\$7,647	4.83%	2023-2024
162	23-32330	WREF I LLC, Et Al	Jackson	\$18,257	\$9,614	47.34%	2023-2024
163	23-32340	WREF I LLC, Et Al	Jackson	\$32,292	\$21,194	34.37%	2023-2024
164	23-32341	WREF I LLC, Et Al	Jackson	\$18,200	\$17,261	5.16%	2023-2024
165	23-32344	WREF I LLC, Et Al	Jackson	\$14,883	\$12,017	19.26%	2023-2024
166	23-32346	WREF I LLC, Et Al	Jackson	\$8,636	\$6,992	19.04%	2023-2024
167	23-32347	WREF I LLC, Et Al	Jackson	\$23,729	\$17,480	26.33%	2023-2024
168	23-32348	WREF I LLC, Et Al	Jackson	\$15,328	\$7,866	48.68%	2023-2024

169	23-32351	WREF I LLC, Et Al	Jackson	\$16,185	\$8,084	50.05%	2023-2024
170	23-32352	WREF I LLC, Et Al	Jackson	\$13,950	\$8,958	35.78%	2023-2024
171	23-32353	WREF I LLC, Et Al	Jackson	\$3,538	\$3,277	7.38%	2023-2024
172	23-32354	WREF I LLC, Et Al	Jackson	\$31,445	\$27,312	13.14%	2023-2024
173	23-32355	WREF I LLC, Et Al	Jackson	\$14,799	\$14,799	0.00%	2023-2024
174	23-32356	WREF I LLC, Et Al	Jackson	\$20,763	\$19,665	5.29%	2023-2024
175	23-32358	WREF I LLC, Et Al	Jackson	\$3,277	\$3,277	0.00%	2023-2024
176	23-32360	WREF I LLC, Et Al	Jackson	\$15,589	\$6,992	55.15%	2023-2024
177	23-32363	WREF I LLC, Et Al	Jackson	\$6,695	\$6,773	-1.17%	2023-2024
178	23-32366	WREF I LLC, Et Al	Jackson	\$7,722	\$7,722	0.00%	2023-2024
179	23-32367	WREF I LLC, Et Al	Jackson	\$9,234	\$6,773	26.65%	2023-2024
180	23-32370	WREF I LLC, Et Al	Jackson	\$7,720	\$4,807	37.73%	2023-2024
181	23-32373	WREF I LLC, Et Al	Jackson	\$15,463	\$15,463	0.00%	2023-2024
182	23-32376	WREF I LLC, Et Al	Jackson	\$14,409	\$11,143	22.67%	2023-2024
183	23-32377	WREF I LLC, Et Al	Jackson	\$7,915	\$5,899	25.47%	2023-2024
184	23-32379	WREF I LLC, Et Al	Jackson	\$17,529	\$10,269	41.42%	2023-2024
185	23-32381	WREF I LLC, Et Al	Jackson	\$20,235	\$12,236	39.53%	2023-2024
186	23-32383	WREF I LLC, Et Al	Jackson	\$18,838	\$15,513	17.65%	2023-2024
187	23-32386	WREF I LLC, Et Al	Jackson	\$5,829	\$3,933	32.53%	2023-2024
188	23-32387	WREF I LLC, Et Al	Jackson	\$22,342	\$19,883	11.01%	2023-2024
189	23-32388	WREF I LLC, Et Al	Jackson	\$17,655	\$5,025	71.54%	2023-2024
190	23-32389	WREF I LLC, Et Al	Jackson	\$18,666	\$9,395	49.67%	2023-2024
191	23-32391	WREF I LLC, Et Al	Jackson	\$5,241	\$3,277	37.47%	2023-2024
192	23-32393	WREF I LLC, Et Al	Jackson	\$12,730	\$6,773	46.79%	2023-2024

193	23-32395	WREF I LLC, Et Al	Jackson	\$4,723	\$4,370	7.47%	2023-2024
194	23-32396	WREF I LLC, Et Al	Jackson	\$15,005	\$6,992	53.40%	2023-2024
195	23-32399	WREF I LLC, Et Al	Jackson	\$8,740	\$8,740	0.00%	2023-2024
196	23-32400	WREF I LLC, Et Al	Jackson	\$6,669	\$5,462	18.10%	2023-2024
197	23-32401	WREF I LLC, Et Al	Jackson	\$9,040	\$7,866	12.99%	2023-2024
198	23-32405	WREF I LLC, Et Al	Jackson	\$10,786	\$4,370	59.48%	2023-2024
199	23-32407	WREF I LLC, Et Al	Jackson	\$15,052	\$5,681	62.26%	2023-2024
200	23-32409	WREF I LLC, Et Al	Jackson	\$103,884	\$56,154	45.95%	2023-2024
201	23-32411	WREF I LLC, Et Al	Jackson	\$9,360	\$5,244	43.97%	2023-2024
202	23-32412	WREF I LLC, Et Al	Jackson	\$11,415	\$5,462	52.15%	2023-2024
203	23-32413	WREF I LLC, Et Al	Jackson	\$7,220	\$4,370	39.47%	2023-2024
204	23-32414	WREF I LLC, Et Al	Jackson	\$18,120	\$10,706	40.92%	2023-2024
205	23-32415	WREF I LLC, Et Al	Jackson	\$8,617	\$6,336	26.47%	2023-2024
206	23-32417	WREF I LLC, Et Al	Jackson	\$16,312	\$16,312	0.00%	2023-2024
207	23-32418	WREF I LLC, Et Al	Jackson	\$9,642	\$4,370	54.68%	2023-2024
208	23-32419	WREF I LLC, Et Al	Jackson	\$16,850	\$12,891	23.50%	2023-2024
209	23-32421	WREF I LLC, Et Al	Jackson	\$13,640	\$13,640	0.00%	2023-2024
210	23-32422	WREF I LLC, Et Al	Jackson	\$9,133	\$2,840	68.90%	2023-2024
211	23-32423	WREF I LLC, Et Al	Jackson	\$8,901	\$8,901	0.00%	2023-2024
212	23-32424	WREF I LLC, Et Al	Jackson	\$11,525	\$5,025	56.40%	2023-2024
213	23-32427	WREF I LLC, Et Al	Jackson	\$12,662	\$12,662	0.00%	2023-2024
214	23-32429	WREF I LLC, Et Al	Jackson	\$18,389	\$18,389	0.00%	2023-2024
215	23-32430	WREF I LLC, Et Al	Jackson	\$9,648	\$7,210	25.27%	2023-2024
216	23-32436	WREF I LLC, Et Al	Jackson	\$14,885	\$12,236	17.80%	2023-2024

217	23-32437	WREF I LLC, Et Al	Jackson	\$8,444	\$7,210	14.61%	2023-2024
218	23-32439	WREF I LLC, Et Al	Jackson	\$13,844	\$13,844	0.00%	2023-2024
219	23-32440	WREF I LLC, Et Al	Jackson	\$11,562	\$11,562	0.00%	2023-2024
220	23-32441	WREF I LLC, Et Al	Jackson	\$11,671	\$7,647	34.48%	2023-2024
221	23-32446	WREF I LLC, Et Al	Jackson	\$12,740	\$12,740	0.00%	2023-2024
222	23-32448	WREF I LLC, Et Al	Jackson	\$15,555	\$12,236	21.34%	2023-2024
223	23-32450	WREF I LLC, Et Al	Jackson	\$38,471	\$38,471	0.00%	2023-2024
224	23-32451	WREF I LLC, Et Al	Jackson	\$11,444	\$9,832	14.09%	2023-2024
225	23-32452	WREF I LLC, Et Al	Jackson	\$7,535	\$3,933	47.80%	2023-2024
226	23-32453	WREF I LLC, Et Al	Jackson	\$21,797	\$18,354	15.80%	2023-2024
227	23-32455	WREF I LLC, Et Al	Jackson	\$7,060	\$4,588	35.01%	2023-2024
228	23-32457	WREF I LLC, Et Al	Jackson	\$21,233	\$13,110	38.26%	2023-2024
229	23-32458	WREF I LLC, Et Al	Jackson	\$15,259	\$15,259	0.00%	2023-2024
230	23-32459	WREF I LLC, Et Al	Jackson	\$40,702	\$18,354	54.91%	2023-2024
231	23-32460	WREF I LLC, Et Al	Jackson	\$16,480	\$9,177	44.31%	2023-2024
232	23-32462	WREF I LLC, Et Al	Jackson	\$9,272	\$6,118	34.02%	2023-2024
233	23-32463	WREF I LLC, Et Al	Jackson	\$5,320	\$3,277	38.40%	2023-2024
234	23-32464	WREF I LLC, Et Al	Jackson	\$8,305	\$6,992	15.81%	2023-2024
235	23-32466	WREF I LLC, Et Al	Jackson	\$7,410	\$4,807	35.13%	2023-2024
236	23-32468	WREF I LLC, Et Al	Jackson	\$7,600	\$4,807	36.75%	2023-2024
237	23-32469	WREF I LLC, Et Al	Jackson	\$8,664	\$3,714	57.13%	2023-2024
238	23-32470	WREF I LLC, Et Al	Jackson	\$8,782	\$3,714	57.71%	2023-2024
239	23-32471	WREF I LLC, Et Al	Jackson	\$20,784	\$8,303	60.05%	2023-2024
240	23-32472	WREF I LLC, Et Al	Jackson	\$15,668	\$4,807	69.32%	2023-2024

241	23-32473	WREF I LLC, Et Al	Jackson	\$10,101	\$6,336	37.27%	2023-2024
242	23-32474	WREF I LLC, Et Al	Jackson	\$7,668	\$5,681	25.91%	2023-2024
243	23-32476	WREF I LLC, Et Al	Jackson	\$5,573	\$3,714	33.36%	2023-2024
244	23-32477	WREF I LLC, Et Al	Jackson	\$7,177	\$6,118	14.76%	2023-2024
245	23-32478	WREF I LLC, Et Al	Jackson	\$5,981	\$5,244	12.32%	2023-2024
246	23-32481	WREF I LLC, Et Al	Jackson	\$17,987	\$8,958	50.20%	2023-2024
247	23-32482	WREF I LLC, Et Al	Jackson	\$21,293	\$21,293	0.00%	2023-2024
248	23-32483	WREF I LLC, Et Al	Jackson	\$7,678	\$5,899	23.17%	2023-2024
249	23-32486	WREF I LLC, Et Al	Jackson	\$6,300	\$5,462	13.30%	2023-2024
250	23-32487	WREF I LLC, Et Al	Jackson	\$5,432	\$4,151	23.58%	2023-2024
251	23-32488	WREF I LLC, Et Al	Jackson	\$6,517	\$5,899	9.48%	2023-2024
252	23-32490	WREF I LLC, Et Al	Jackson	\$30,088	\$13,110	56.43%	2023-2024
253	23-32491	WREF I LLC, Et Al	Jackson	\$34,570	\$23,816	31.11%	2023-2024
254	23-32492	WREF I LLC, Et Al	Jackson	\$30,381	\$24,909	18.01%	2023-2024
255	23-32494	WREF I LLC, Et Al	Jackson	\$14,537	\$10,488	27.85%	2023-2024
256	23-32495	WREF I LLC, Et Al	Jackson	\$15,692	\$11,580	26.20%	2023-2024
257	23-32496	WREF I LLC, Et Al	Jackson	\$13,342	\$10,925	18.12%	2023-2024
258	23-32496	WREF I LLC, Et Al	Jackson	\$15,692	\$11,580	26.20%	2023-2024
259	23-32497	WREF I LLC, Et Al	Jackson	\$13,080	\$10,706	18.15%	2023-2024
260	23-32498	WREF I LLC, Et Al	Jackson	\$4,507	\$4,151	7.90%	2023-2024
261	23-32499	WREF I LLC, Et Al	Jackson	\$12,991	\$10,488	19.27%	2023-2024
262	23-32774	Ipanema Brywood LLC	Jackson	\$320	\$320	0.00%	2023-2024
263	23-32775	Ipanema Brywood LLC	Jackson	\$34,784	\$24,000	31.00%	2023-2024
264	23-32776	Ipanema Brywood LLC	Jackson	\$27,392	\$19,200	29.91%	2023-2024

265	23-32777	Ipanema Brywood LLC	Jackson	\$40,288	\$28,800	28.51%	2023-2024
266	23-32778	Ipanema Brywood LLC	Jackson	\$114,336	\$80,000	30.03%	2023-2024
267	23-32779	Ipanema Brywood LLC	Jackson	\$8,096	\$6,400	20.95%	2023-2024
268	23-32780	Ipanema Brywood LLC	Jackson	\$30,880	\$22,400	27.46%	2023-2024
269	23-32781	Ipanema Brywood LLC	Jackson	\$2,426,016	\$2,058,240	15.16%	2023-2024
270	23-32782	Ipanema Brywood LLC	Jackson	\$58,624	\$41,600	29.04%	2023-2024
271	23-32783	Ipanema Brywood LLC	Jackson	\$367,616	\$308,800	16.00%	2023-2024
272	23-32784	Ipanema Brywood LLC	Jackson	\$1,000	\$320	68.00%	2023-2024
273	23-32785	Ipanema Brywood LLC	Jackson	\$30,880	\$22,400	27.46%	2023-2024
274	23-32786	Ipanema Brywood LLC	Jackson	\$320	\$320	0.00%	2023-2024
275	23-32787	Ipanema Brywood LLC	Jackson	\$14,880	\$11,200	24.73%	2023-2024
276	24-20021	Fountain Apartment Homes LLC	St. Louis City	\$1,732,580	\$939,870	45.75%	2024
277	24-300085	Exact 802 LLC	Jackson	\$736,000	\$487,830	33.72%	2024
278	25-14757	Adrian and Marcia Peters T/E	St. Louis	\$261,990	\$232,750	11.16%	2025-2026
279	25-18891	GLP Capital LP Pinnacle Entertainment Inc Etal	St. Louis	\$73,028,830	\$64,960,000	11.05%	2025-2026
280	25--18892	GLP Capital LP	St. Louis	\$64,000,000	\$57,600,000	10.00%	2025-2026
281	25-300036	Two Towers ALBQ LP	Jackson	\$281,755	\$237,500	15.71%	2025
282	25-300147	Ernst Hayden Wilson	Jackson	\$1,675	\$633	62.21%	2025
283	25-51000	Craig Hunziker	Clark	\$174,730	\$157,386	9.93%	2025

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	23-10363	Altus Big Bend LLC	St. Louis
2	23-31282	Michael Williams	Jackson
3	23-32830	Tim Griffard	Jackson
4	24-20022	Fountain Apartment Homes LLC	St. Louis City
5	24-20023	Fountain Apartment Homes LLC	St. Louis City
6	24-20024	Fountain Apartment Homes LLC	St. Louis City
7	24-20025	Fountain Apartment Homes LLC	St. Louis City
8	24-20026	Fountain Apartment Homes LLC	St. Louis City
9	24-20027	Fountain Apartment Homes LLC	St. Louis City
10	24-20028	Fountain Apartment Homes LLC	St. Louis City
11	24-20029	Fountain Apartment Homes LLC	St. Louis City
12	24-20030	Fountain Apartment Homes LLC	St. Louis City
13	24-32501	Mastercard Technologies Inc	St. Charles
14	25-18513	Heritage Place Apartments LLC	St. Louis
15	25-18517	N Warson LLC T/C	St. Louis
16	25-32536	Mastercard Technologies Inc	St. Charles