

STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 04/14/2026
Page 1 of 1
Minutekeeper's Initials
sj_____

Date: 03/31/2026

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:

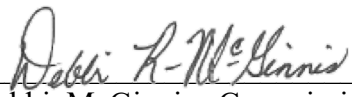
G. Allsberry (GKA), Chief Counsel
M. Fudge (MDF), Appraisal and Assessment
Manager, Original Assessment
D. Hutton (DH), Ombudsman
S. Jacobs (SJ), Administrative Secretary
L. Jones (LJ), Appraisal and Assessment Manager,
Local Assistance
S. Wankum (SW), Miscellaneous Professional

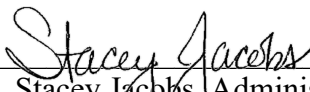
► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

► Agenda

- GAR called the meeting to order at 1:35 p.m. There were 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 2:41 p.m. GWR made a motion to reopen the meeting at 3:33 p.m. DM seconded the motion. The meeting reopened at 3:33 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 3:33 p.m. The motion was seconded by DM. The meeting adjourned at 3:33 p.m.


Debbi McGinnis, Commissioner


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, MARCH 31, 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 March 30, 2026, at 9:53 a.m. on the front door of the building and at 9:55 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

Tuesday, March 31, 2026

1:30 p.m.

I. Memorandums of Understanding

- A. Livingston County – 2026 Budget
- B. New Madrid County – 2026 Budget

II. 2026 - 2027 Assessment Maintenance Plans

- A. Exhibit A., 1 – 56

III. Applications for Review

- A. 23-11069, Gregory S. St. John v. St. Louis County Decision and Order
- B. 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County, Order to Deny Request to Reopen the Record
- C. 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County, Decision and Order

IV. Stipulations

- A. Exhibit B., 1 – 108

V. Dismissals

- A. Exhibit C., 1 – 55

VI. Administration

- A. STC Calendar Update
- B. Approval of Minutes
(Meeting of the State Tax Commission of Missouri dated March 3, 2026, and Closed Meeting Minutes dated March 3, 2026)
- C. Section Update
- D. FY-2026 Section Requests
- E. KATR Invitation
- F. MSAA Invitation
- G. MSAA Letter Regarding Motor Vehicle Valuation Contract

VII. Legal

- A. Section Update
- B. County Compliance Awards Discussion
- C. Issue Order of Rule Making Order for 2027-2028 Agricultural Productivity Land Values*

VIII. Local Assistance

- A. Section Update
- B. 2025-2026 Assessment Ratio Report

IX. Original Assessment

- A. Section Update
- B. 2026 Draft Cost of Capital Study

X. Office of State Ombudsman

- A. Legislative Update
- B. Draft Social Media Policy Discussion

XI. Commission Comments

XII. Closed Session

A. Legal – Section 610.021(1)

B. Personnel – Section 610.021(3) and (13)

XIII. Open Session

XIV. Adjournment¹

*This item was not in the on the posted agenda, it was brought up during the Legal Section update.

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 – Livingston County, 2026 Budget

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for Livingston 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 \$29,964.00. The three-year average will be computed for the 2026 budget year and every year succeeding as if the entire \$29,964.00 had actually been deposited in the assessment fund for 2026. GWR made a motion to approve the Livingston County Budget MOU. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

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

Topic: Memorandum of Understanding – New Madrid County, 2026 Budget

Motion(s)/Comments: LJ presented a Budget Memorandum of Understanding (MOU) for New Madrid 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 \$110,000.00. The three-year average will be computed for the 2026 budget year and every year succeeding as if the entire \$110,000.00 had actually been deposited in the assessment fund for 2026. GWR made a motion to approve the New Madrid County Budget MOU. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

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

Topic: 2026 - 2027 Assessment Maintenance Plans

Motion(s)/Comments: LJ presented the 2026-2027 Assessment Maintenance Plans that were ready for approval, which were listed on Exhibit A. of the agenda. GWR made a motion to approve the 2026-2027 Assessment Maintenance Plans listed on Exhibit A. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 23-11069, Gregory S. St. John v. St. Louis County Decision and Order

Motion(s)/Comments: GKA presented the draft Application for Review Decision and Order and provided a summary of the appeal. GWR made a motion to approve the draft Application for Review Decision and Order for appeal 23-11069, Gregory S. St. John v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County
Order to Deny Request to Reopen the Record

Motion(s)/Comments: GKA presented a draft Order to Deny Request to Reopen the Record and provided a summary for appeals 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County. GWR made a motion to approve the draft Order to Deny Request to Reopen the Record for appeals 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

☐ **Continue Discussion/Vote until meeting at:**
Date: Time: Place:

Specific directions for the interim period:

Topic: Application for Review – 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County
Decision and Order

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order and provided a summary for appeals 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County. GWR made a motion to approve the draft Application for Review Decision and Order for appeals 23-112122 and 23-112428, Carolynne E. Kieffer v. St. Louis County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ 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 B. of the agenda. GKA asked the Commission to remove appeals 25-300042, Holly Bieker; 25-300054, Andrew Laux; 25-300111, Daniel Lopez; 25-300112, Watkins Family Trust Dated 01/19/2024; 25-300115, Willis L. and Manlove Demona Toney; and 25-300126, Bridget Haggerty all for Jackson County as GKA has not been able to verify the stipulated value complies with the STC Order issued on May 22, 2025. GWR made a motion to approve the Stipulations listed on Exhibit B. excluding appeals 25-300042, Holly Bieker; 25-300054, Andrew Laux; 25-300111, Daniel Lopez; 25-300112, Watkins Family Trust Dated 01/19/2024; 25-300115, Willis L. and Manlove Demona Toney; and 25-300126, Bridget Haggerty all for Jackson County. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ 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 C. of the agenda. GWR made a motion to approve the Dismissals listed on Exhibit C. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ 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 March 3, 2026, and Closed Meeting Minutes dated March 3, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated March 3, 2026, and Closed Meeting Minutes dated March 3, 2026. 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: FY-2026 Section Requests

Motion(s)/Comments: SJ presented the FY-2026 Section requests from each Manager. This list included laptop screen extenders for Misty Frank and Larry Jones at \$531.44, a printer for Stacy Ingle when working remotely for \$509.82, and a sit/stand converter desk for Matthew Fudge for \$269.99. GWR made a motion to approve the FY-2026 Section requests provided for an estimated total of \$1,311.25. 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: KATR Invitation

Motion(s)/Comments: SJ presented the invitation for the STC to attend the KATR meeting scheduled for April 7, 2026, at the Evergy Office in Kansas City, MO. The Commission discussed the request. GWR made a motion for the Commissioners, SJ, MDF, Peter Chari, and Jacob Sones to attend the KATR meeting at an estimated cost of \$300.00 for mileage. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

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

Topic: MSAA Invitation

Motion(s)/Comments: SJ presented an invitation from the Missouri State Assessors' Association (MSAA) to attend their April Executive Board Meeting scheduled for April 1, 2026, at 11:00 a.m. The Commission discussed the request. GWR made a motion for GKA, SJ, and LJ to attend the meeting as representatives of the State Tax Commission. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

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

Topic: Draft Order of Rulemaking for the 2027-2028 Agricultural Land Productivity Values

Motion(s)/Comments: GKA presented the draft Order of Rulemaking for the 2027-2028 Agricultural Land Productivity Values. This Order is the next step in the rulemaking process and is required to be filed with JCAR and the Secretary of State's Office. GKA also provided that no comments were received during the open comment period. GWR made a motion to approve the draft Order of Rulemaking for the 2027-2028 Agricultural Land Productivity Values. DM seconded the motion. This item was not on the posted agenda as the discussion for vote came up during the Legal Section Update.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

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

Topic: Personnel Item – Matthew Fudge Parental Leave Request

Motion(s)/Comments: SJ presented a request from Matthew Fudge for parental leave in accordance with STC Administrative Policy 2.33, Parental Leave. GWR made a motion to approve the parental leave request for Mr. Fudge. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ Yea	☒ Yea	☒ Yea
☐ Nay	☐ Nay	☐ Nay
☐ Abstain	☐ Abstain	☐ Abstain
☐ Not Present	☐ Not Present	☐ Not Present

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

These meetings minutes were amended by motion on August 18, 2026, Commission Meeting Minutes.

Topic: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks. GAR provided that he would be on vacation and not able to attend the next scheduled Commission Meetings on April 14, 2026, and designated Commissioner McGinnis as Chair to conduct the meetings.

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: MSAA Letter Regarding Motor Vehicle Valuation Contract

Motion(s)/Comments: SJ presented a letter received from the MSAA expressing their concerns and the process regarding the Motor Vehicle Valuation Contract bid process. SJ provided a timeline of the events and that the request for proposal was issued on Thursday, March 26, 2026. SJ provided she would draft a response for review.

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: County Compliance Awards Discussion

Motion(s)/Comments: GKA presented an idea to provide awards to county regarding their achievement of assessment compliance. The Commission discussed the idea and provided it would need to be vetted further.

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: 2025-2026 Assessment Ratio Report

Motion(s)/Comments: LJ provided that he needed to retract the presented report due to errors and would provide an updated report at the next Commission Meeting.

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: 2026 Draft Cost of Capital Study

Motion(s)/Comments: MDF provided the draft 2026 Cost of Capitol Study. This study would be posted on the STC website on April 1, 2026, and presented at the KATR Meeting scheduled for April 7, 2026. Companies will have an opportunity to provide feedback regarding this study at the Commission Meeting scheduled for April 14, 2026, at 9:00 a.m.

Informational Meeting, No Vote Taken:

Topic: Office of State Ombudsman

Motion(s)/Comments: DH presented the Legislative Update and the status of various bills that he is tracking and conveyed that he is fielding several taxpayer calls.

Informational Meeting, No Vote Taken:

Topic: Draft Social Media Policy Discussion

Motion(s)/Comments: DH presented his draft Social Media Policy and provided he needed feedback from the other managers.

Informational Meeting, No Vote Taken:

Exhibit A. 2026-2027 Assessment Maintenance Plans

#	County Name
1.	Adair
2.	Bates
3.	Benton
4.	Camden
5.	Cape Girardeau
6.	Carter
7.	Cedar
8.	Christian
9.	Clark
10.	Cole
11.	Cooper
12.	Dade
13.	Dallas
14.	Douglas
15.	Gentry
16.	Grundy
17.	Harrison
18.	Hickory
19.	Iron
20.	Jasper
21.	Knox
22.	Lafayette
23.	Lawrence
24.	Lincoln
25.	Linn
26.	McDonald
27.	Macon
28.	Madison
29.	Maries
30.	Mercer
31.	Montgomery
32.	Morgan
33.	New Madrid
34.	Nodaway
35.	Osage
36.	Pemiscot
37.	Pettis
38.	Phelps
39.	Polk
40.	Randolph
41.	Ray
42.	Ripley
43.	St. Clair
44.	St. Francois
45.	Ste. Genevieve

46.	Schuyler
47.	Shannon
48.	Shelby
49.	Stoddard
50.	Stone
51.	Taney
52.	Texas
53.	Vernon
54.	Wayne
55.	Webster
56.	Worth

Exhibit B. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	23-10886	Stephen F Brauer Trustee	St. Louis	\$1,188,490	\$750,500	36.85%	2023-2024
2	23-10890	Stephen F and Camilla T Brauer HW	St. Louis	\$1,096,910	\$760,000	30.71%	2023-2024
3	23-11006	Stephen Shrage	St. Louis	\$104,220	\$98,650	5.34%	2023-2024
4	23-11009	David Stokes	St. Louis	\$1,064,530	\$972,140	8.68%	2023-2024
5	23-110099	Bino Enterprises LLC	St. Louis	\$3,800	\$250	93.42%	2023-2024
6	23-110100	Bino Enterprises LLC	St. Louis	\$1,430	\$80	94.41%	2023-2024
7	23-110108	Bino Enterprises LLC	St. Louis	\$4,180	\$190	95.45%	2023-2024
8	23-110109	Bino Enterprises LLC	St. Louis	\$670	\$60	91.04%	2023-2024
9	23-110110	Bino Enterprises LLC	St. Louis	\$5,890	\$230	96.10%	2023-2024
10	23-110111	Bino Enterprises LLC	St. Louis	\$16,150	\$630	96.10%	2023-2024
11	23-110113	Bino Enterprises LLC	St. Louis	\$3,230	\$130	95.98%	2023-2024
12	23-110115	Bino Enterprises LLC	St. Louis	\$1,430	\$80	94.41%	2023-2024
13	23-110116	Bino Enterprises LLC	St. Louis	\$2,850	\$130	95.44%	2023-2024
14	23-110117	Bino Enterprises LLC	St. Louis	\$1,430	\$80	94.41%	2023-2024
15	23-110120	Samuel A Cavato Rev Lvg Trust	St. Louis	\$105,530	\$74,100	29.78%	2023-2024
16	23-11367	Villas at Brentwood LP	St. Louis	\$8,265,000	\$7,220,000	12.64%	2023-2024
17	23-30435	Salvatore Lascuola	Jackson	\$1,653	\$994	39.87%	2023
18	23-30436	Salvatore Lascuola	Jackson	\$7,781	\$1,281	83.54%	2023
19	23-30437	Salvatore Lascuola	Jackson	\$1,628	\$730	55.16%	2023
20	23-30438	Salvatore Lascuola	Jackson	\$1,040	\$241	76.83%	2023
21	23-30439	Salvatore Lascuola	Jackson	\$1,040	\$234	77.50%	2023
22	23-30440	Salvatore Lascuola	Jackson	\$1,040	\$396	61.92%	2023

23	23-30442	Salvatore Lascuola	Jackson	\$78,310	\$45,048	42.47%	2023
24	23-30443	Salvatore Lascuola	Jackson	\$2,000	\$1,056	47.20%	2023
25	23-30444	Salvatore Lascuola	Jackson	\$1,772	\$840	52.60%	2023
26	23-30445	Salvatore Lascuola	Jackson	\$1,676	\$769	54.12%	2023
27	23-31723	Stacey Walkenhorst Trust	Jackson	\$58,213	\$18,842	67.63%	2023
28	23-32885	Mary Margaret Metz	Jackson	\$18,096	\$15,200	16.00%	2023
29	24-300002	Lisa Anderson	Jackson	\$43,120	\$34,200	20.69%	2024
30	24-300003	Rex and Elizabeth Redlingshafer Joint Revocable Trust	Jackson	\$165,110	\$147,250	10.82%	2024
31	24-300014	Melissa June Abell	Jackson	\$34,675	\$18,573	46.44%	2024
32	24-300026	Richard Decker	Jackson	\$73,908	\$44,137	40.28%	2024
33	24-300034	Cobey Creek Master Homes Association	Jackson	\$15,170	\$0	100.00%	2024
34	24-300035	Cobey Creek Master Homes Association	Jackson	\$8,580	\$0	100.00%	2024
35	24-300036	Cobey Creek Master Homes Association	Jackson	\$5,996	\$0	100.00%	2024
36	24-300037	Cobey Creek Master Homes Association	Jackson	\$24,463	\$0	100.00%	2024
37	24-300048	Woodside Ridgemaster Homes Association Inc	Jackson	\$89,737	\$0	100.00%	2024
38	24-300049	Woodside Ridgemaster Homes Association Inc	Jackson	\$304	\$0	100.00%	2024
39	24-300050	Osage Homes Association Inc	Jackson	\$1,860	\$0	100.00%	2024
40	24-300051	Osage Homes Association Inc	Jackson	\$8,845	\$0	100.00%	2024
41	24-300052	Osage Homes Association Inc	Jackson	\$15,101	\$0	100.00%	2024
42	24-300053	Osage Homes Association Inc	Jackson	\$10,479	\$0	100.00%	2024
43	24-300054	Osage Homes Association Inc	Jackson	\$1,102	\$0	100.00%	2024
44	24-300055	Osage Homes Association Inc	Jackson	\$2,740	\$0	100.00%	2024
45	24-300056	Osage Homes Association Inc	Jackson	\$180	\$0	100.00%	2024
46	24-300057	Osage Homes Association Inc	Jackson	\$4,275	\$0	100.00%	2024

47	24-300058	Osage Homes Association Inc	Jackson	\$1,634	\$0	100.00%	2024
48	24-300059	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$3,015	\$0	100.00%	2024
49	24-300062	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$2	\$0	100.00%	2024
50	24-300065	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$1,539	\$0	100.00%	2024
51	24-300066	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$1,539	\$0	100.00%	2024
52	24-300067	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$1,539	\$0	100.00%	2024
53	24-300078	D and J Realty Holdings LLC	Jackson	\$37,952	\$37,952	0.00%	2024
54	24-300089	Christopher M and Stephanie Bohanna	Jackson	\$38,950	\$22,943	41.10%	2024
55	25-300011	Robert Fadler	Jackson	\$36,535	\$27,284	25.32%	2025
56	25-300014	QKI LLC	Jackson	\$627,918	\$256,000	59.23%	2025
57	25-300015	QKIE 63rd Street LLC	Jackson	\$525,607	\$240,000	54.34%	2025
58	25-300033	Emily Kay and Jeffrey Donald Robards	Jackson	\$47,114	\$40,375	14.30%	2025
59	25-300035	Newco One LLC	Jackson	\$1,250,074	\$88,000	92.96%	2025
60	25-300042	Holly Bieker	Jackson	\$167,808	\$119,700	28.67%	2025
61	25-300054	Andrew Laux	Jackson	\$78,478	\$38,000	51.58%	2025
62	25-300064	Cobey Creek Master Homes Association	Jackson	\$13,819	\$0	100.00%	2025
63	25-300065	Cobey Creek Master Homes Association	Jackson	\$9,207	\$0	100.00%	2025
64	25-300066	Cobey Creek Master Homes Association	Jackson	\$6,895	\$0	100.00%	2025
65	25-300067	Cobey Creek Master Homes Association	Jackson	\$13,819	\$0	100.00%	2025
66	25-300069	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
67	25-300070	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
68	25-300071	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
69	25-300072	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
70	25-300074	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025

71	25-300075	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
72	25-300076	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
73	25-300077	Woodside Ridgemaster Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
74	25-300078	Woodside Ridgemaster Homes Association Inc	Jackson	\$90,214	\$0	100.00%	2025
75	25-300079	Woodside Ridgemaster Homes Association Inc	Jackson	\$350	\$0	100.00%	2025
76	25-300080	Osage Homes Association Inc	Jackson	\$11	\$0	100.00%	2025
77	25-300081	Osage Homes Association Inc	Jackson	\$173	\$0	100.00%	2025
78	25-300082	Osage Homes Association Inc	Jackson	\$469	\$0	100.00%	2025
79	25-300083	Osage Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
80	25-300084	Osage Homes Association Inc	Jackson	\$1,267	\$0	100.00%	2025
81	25-300085	Osage Homes Association Inc	Jackson	\$10	\$0	100.00%	2025
82	25-300086	Osage Homes Association Inc	Jackson	\$327	\$0	100.00%	2025
83	25-300087	Osage Homes Association Inc	Jackson	\$4,613	\$0	100.00%	2025
84	25-300088	Osage Homes Association Inc	Jackson	\$1,879	\$0	100.00%	2025
85	25-300089	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$3,015	\$0	100.00%	2025
86	25-300090	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
87	25-300091	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
88	25-300092	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
89	25-300093	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$2	\$0	100.00%	2025
90	25-300094	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$1,602	\$0	100.00%	2025
91	25-300095	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$1,769	\$0	100.00%	2025
92	25-300096	Edgewater At Chapman Farms Homes Association Inc	Jackson	\$1,769	\$0	100.00%	2025
93	25-300097	Port Authority of Kansas City Missouri	Jackson	\$305,801	\$0	100.00%	2025
94	25-300098	Port Authority of Kansas City Missouri	Jackson	\$111,063	\$0	100.00%	2025

95	25-300099	Port Authority of Kansas City Missouri	Jackson	\$127,898	\$0	100.00%	2025
96	25-300100	Port Authority of Kansas City Missouri	Jackson	\$161,067	\$0	100.00%	2025
97	25-300101	Port Authority of Kansas City Missouri	Jackson	\$183,430	\$0	100.00%	2025
98	25-300102	Port Authority of Kansas City Missouri	Jackson	\$227,905	\$0	100.00%	2025
99	25-300103	Port Authority of Kansas City Missouri	Jackson	\$264,518	\$0	100.00%	2025
100	25-300104	Port Authority of Kansas City Missouri	Jackson	\$218,859	\$0	100.00%	2025
101	25-300105	MDC EP Land LLC	Jackson	\$430,893	\$8,059	98.13%	2025
102	25-300111	Daniel Lopez	Jackson	\$13,551	\$7,600	43.92%	2025
103	25-300112	Watkins Family Trust Dated 01/19/2024	Jackson	\$63,956	\$47,747	25.34%	2025
104	25-300115	Willis L and Manlove Demona Toney	Jackson	\$42,414	\$32,300	23.85%	2025
105	25-300126	Bridget Haggerty	Jackson	\$92,646	\$78,850	14.89%	2025
106	25-300168	White Oaks Crossing LLC	Jackson	\$1,889	\$0	100.00%	2025
107	25-32502	Esther Elizabeth Farinella	St. Charles	\$60,789	\$57,950	4.67%	2025-2026
108	25-79003	Rachael Mostrom	Platte	\$3,080	\$1,810	41.23%	2025

Exhibit C. Dismissals

#	Appeal Number	Name	County
1	23-10251	Pursuit Products LLC	St. Louis
2	23-10891	Stephen F Camilla T Brauer HW	St. Louis
3	23-111254	Allen Pride LLC	St. Louis
4	23-111269	Knoebel Enterprises LLC	St. Louis
5	23-112330	Growth Holdings	St. Louis
6	23-112334	Growth Holdings	St. Louis
7	23-112340	Growth Holdings LLC	St. Louis
8	23-12342	Chromy Roman P	St. Louis
9	23-18867	115 North Ballas Holding L L C	St. Louis
10	23-31455	Jean Chanda	Jackson
11	23-31540	Celine M. Porrevecchio	Jackson
12	23-31541	Celine M. Porrevecchio	Jackson
13	23-31543	Celine M. Porrevecchio	Jackson
14	23-31544	Celine M. Porrevecchio	Jackson
15	23-32048	Bloch Family 2005 Partnership LP c/o AWG Price Chopper Excelsior Springs	Clay
16	23-32050	HJ LLC c/o The RH Johnson Co North Oak Village Office Depot	Clay
17	23-46500	Lynn Kempf	Callaway
18	24-300038	Cobey Creek Master Homes Association Inc	Jackson
19	24-300039	Woodside Ridge Master Homes Association, Inc	Jackson
20	24-300040	Woodside Ridge Master Homes Association, Inc	Jackson
21	24-300041	Woodside Ridge Master Homes Association, Inc	Jackson
22	24-300042	Woodside Ridge Master Homes Association, Inc	Jackson
23	24-300043	Woodside Ridge Master Homes Association, Inc	Jackson
24	24-300044	Woodside Ridge Master Homes Association, Inc	Jackson
25	24-300045	Woodside Ridge Master Homes Association, Inc	Jackson
26	24-300046	Woodside Ridge Master Homes Association, Inc	Jackson
27	24-300060	Edgewater at Chapman Farms Homes Association Inc	Jackson
28	24-300061	Edgewater at Chapman Farms Homes Association Inc	Jackson
29	24-300063	Edgewater at Chapman Farms Homes Association Inc	Jackson
30	24-300064	Edgewater at Chapman Farms Homes Association Inc	Jackson
31	24-32004	Liberty K LLC	Clay
32	24-33000	Ozark Council of Boy Scouts of America	Greene
33	24-52000	Dustin Frederick	Cole
34	24-55501	Phillip Marti	Dent
35	25-12848	Gore Holdings LLC	St. Louis
36	25-13036	SPM Holdings LLC	St. Louis
37	25-13055	SPMNECHO LLC	St. Louis
38	25-15276	RJK Management LLC	St. Louis
39	25-15359	Lou Fusz Properties LLC	St. Louis

41	25-15516	Lou Fusz Properties LLC	St. Louis
42	25-17738	Byronco LLC The Byron Co	St. Louis
43	25-17739	Syracuse Kingsland LLC The Byron Co	St. Louis
44	25-17740	Janddl Group LLC The Byron Co	St. Louis
45	25-17778	Southmoor OAS LLC The Byron Co	St. Louis
47	25-17781	Southmoor OAS LLC The Byron Co	St. Louis
48	25-17786	Hanle 716 Group LLC The Byron Co	St. Louis
49	25-300017	Kenneth Heithoff	Jackson
50	25-300019	Sunrise Realty Holdings LLC	Jackson
51	25-300020	Sunrise Realty Holdings LLC	Jackson
52	25-300068	Cobey Creek Master Homes Association Inc	Jackson
53	25-32506	Dennis Kohler	St. Charles
54	25-32534	Trident Realty Investments REO LLC	St. Charles
55	25-32548	Janice Hackman	St. Charles