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

08/04/2026
Approved:
Page 1 **of** 1
Minutekeeper's Initials
sj

Date: 07/21/2026 **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
D. Hutton (DH), Ombudsman
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 close a portion of the meeting to discuss legal and personnel matters per Section 610.021(1), (3), and (13), RSMo. The motion was seconded by GAR. At the time the meeting went into closed session there were no other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:00 p.m. GWR made a motion to reopen the meeting at 3:24 p.m. GAR seconded the motion. The meeting reopened at 3:24 p.m. Other participants were not on the call or in the meeting room other than STC staff when returning to open session.

- GWR made a motion to adjourn the meeting at 3:28 p.m. The motion was seconded by GAR. The meeting adjourned at 3:28 p.m.

Gary Romine
Gary Romine, Chairman

Stacey Jacobs
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, JULY 21, 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 July 20, 2026, at 11:10 a.m. on the front door of the building and 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, July 21, 2026

1:30 p.m.

I. Original Assessment Certifications

A. Document 3 – 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-21-2026

B. Document 3 – 2026 Amended Certification of Commercial Aircraft Owned by Others dated 07-21-2026

II. Stipulations

A. Exhibit A., 1 – 45

III. Dismissals

A. Exhibit B., 1 – 22

IV. Form 11s

A. Exhibit C., 1 – 30

V. Administration

A. STC Calendar Update

B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated July 7, 2026, and Closed Meeting Minutes date July 7, 2026)

C. Section Update

D. 2026 MACCEA (Clerk's Conference) Request

VI. Legal

A. Section Update

VII. Local Assistance

A. Section Update

B. Request to Withhold FY-2027 Assessment Maintenance Funds for Andrew County

C. Request to Withhold FY-2027 Assessment Maintenance Funds for Atchison County

D. Request to Withhold FY-2027 Assessment Maintenance Funds for Audrain County

E. Request to Withhold FY-2027 Assessment Maintenance Funds for Bollinger County

F. Request to Withhold FY-2027 Assessment Maintenance Funds for Butler County

G. Request to Withhold FY-2027 Assessment Maintenance Funds for Callaway County

H. Request to Withhold FY-2027 Assessment Maintenance Funds for Carroll County

I. Request to Withhold FY-2027 Assessment Maintenance Funds for Carter County

J. Request to Withhold FY-2027 Assessment Maintenance Funds for Chariton County

K. Request to Withhold FY-2027 Assessment Maintenance Funds for Cooper County

L. Request to Withhold FY-2027 Assessment Maintenance Funds for Daviess County

M. Request to Withhold FY-2027 Assessment Maintenance Funds for DeKalb County

N. Request to Withhold FY-2027 Assessment Maintenance Funds for Jackson County

O. Request to Withhold FY-2027 Assessment Maintenance Funds for McDonald County

P. Request to Withhold FY-2027 Assessment Maintenance Funds for Newton County

Q. Request to Withhold FY-2027 Assessment Maintenance Funds for Perry County

R. Request to Withhold FY-2027 Assessment Maintenance Funds for Pike County

S. Request to Withhold FY-2027 Assessment Maintenance Funds for Polk County

T. Request to Withhold FY-2027 Assessment Maintenance Funds for Pulaski County

U. Request to Withhold FY-2027 Assessment Maintenance Funds for Putnam County
V. Request to Withhold FY-2027 Assessment Maintenance Funds for Reynolds County
W. Request to Withhold FY-2027 Assessment Maintenance Funds for Taney County

VIII. Original Assessment

A. Section Update

IX. Office of State Ombudsman

A. Legislative Update
B. Request to Print Written Notice for Ombudsman Office per Section 138.435, RSMo

X. Commission Comments

XI. Closed Session

A. Legal – Section 610.021(1)
B. Personnel – Section 610.021(3) and (13)

XII. Open Session

XIII. Adjournment[1]

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: Original Assessment Certification – Document 3 – 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 07-21-2026

Motion(s)/Comments: SJ presented the 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated on Document 3 dated July 21, 2026. GWR made a motion to approve the 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies. GAR 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: Original Assessment Certification – Document 3 – 2026 Amended Certification of Commercial Aircraft Owned by Others dated 07-21-2026

Motion(s)/Comments: SJ presented the 2026 Amended Certification of Commercial Aircraft Owned by Others as illustrated on Document 3 dated July 21, 2026. GWR made a motion to approve the 2026 Amended Certification of Commercial Aircraft Owned by Others. GAR 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 A. of the agenda. GKA provided item #1, appeal number 21-17951 should be excluded from this list as it was approved in 2023. GKA also provided that item #2, appeal number 23-30982 should be excluded from this list as it was incorrect. GWR made a motion to approve the Stipulations listed on Exhibit A except for items #1 and #2, appeal numbers 21-17951 and 23-30982, respectively. GAR 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 B. of the agenda. GWR made a motion to approve the Dismissals listed on Exhibit B. GAR 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: Form 11s

Motion(s)/Comments: SJ presented the Form 11s that were ready for certification, which were listed on Exhibit C. of the agenda. GWR made a motion to approve the Form 11s for certification that were listed on Exhibit C. GAR 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 Meetings of the State Tax Commission of Missouri dated July 7, 2026, and Closed Meeting Minutes dated July 7, 2026. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated July 7, 2026, and Closed Meeting Minutes dated July 7, 2026. GAR 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:

<u>Topic:</u> 2026 MACCEA (Clerk's Conference) Request

<u>Motion(s)/Comments</u>: SJ presented a request for LJ and herself to attend the 2026 Missouri Association of County Clerks and Election Authorities (MACCEA) Conference, September 1-4, 2026, at Lake Ozark, MO. On September 3, 2026, the STC will have a round table discussion session from 9:00 – 10:00 a.m. with GKA and Matthew Fudge. The estimated cost for all staff to attend the event as specified is $2,063.10. GWR made a motion to for LJ and SJ to attend the conference from September 1-4, 2026, and for GKA and Mr. Fudge to attend during the round table discussion session at an estimated cost of $2,063.10. GAR seconded the motion.

<u>Vote/Action Taken</u>:

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:

<u>Topic:</u> Request to Withhold FY-2027 Assessment Maintenance Funds for Andrew County

<u>Motion(s)/Comments</u>: LJ presented a memorandum requesting the Commission withhold Andrew County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Andrew County is $38,078.70. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Andrew County. GAR seconded the motion.

<u>Vote/Action Taken</u>:

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: Request to Withhold FY-2027 Assessment Maintenance Funds for Atchison County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Atchison County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Atchison County is $23,027.40. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Atchison County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Audrain County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Audrain County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 59.21%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan, the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 8, 2025, and the county currently does not have an approved 2026-2027 assessment maintenance plan. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Audrain County is $51,235.80. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Audrain County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Bollinger County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Bollinger County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Bollinger County is $38,471.40. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Bollinger County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Butler County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Butler County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Butler County is $81,097.02. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Butler County. GAR 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:

<u>Topic:</u> Request to Withhold FY-2027 Assessment Maintenance Funds for Callaway County

<u>Motion(s)/Comments</u>: LJ presented a memorandum requesting the Commission withhold Callaway County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Callaway County is $77,243.12. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Callaway County. GAR seconded the motion.

<u>Vote/Action Taken</u>:

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:

<u>Topic:</u> Request to Withhold FY-2027 Assessment Maintenance Funds for Carroll County

<u>Motion(s)/Comments</u>: LJ presented a memorandum requesting the Commission withhold Carroll County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Carroll County is $33,808.50. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Carroll County. GAR seconded the motion.

<u>Vote/Action Taken</u>:

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: Request to Withhold FY-2027 Assessment Maintenance Funds for Carter County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Carter County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 70.85%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan, and the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 22, 2025. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Carter County is $24,522.30. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Carter County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Chariton County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Chariton County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Chariton County is $38,633.10. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Chariton County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Cooper County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Cooper County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 59.86%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan and the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 22, 2025. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Cooper County is $42,375.30. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Cooper County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Daviess County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Daviess County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Daviess County is $37,501.20. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Daviess County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for DeKalb County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold DeKalb County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 50.19%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan, the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 22, 2025, and the county currently does not have an approved 2026-2027 assessment maintenance plan. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for DeKalb County is $25,921.50. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for DeKalb County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Jackson County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Jackson County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Jackson County is $532,570.02. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Jackson County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for McDonald County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold McDonald County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 62.45%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan and the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 22, 2025. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for McDonald County is $53,601.90. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for McDonald County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Newton County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Newton County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 77.51%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan and the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on August 19, 2025. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Newton County is $87,300.18. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Newton County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Perry County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Perry County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Perry County is $48,269.10. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Perry County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Pike County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Pike County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 59.52%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan, the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 8, 2025, and the county currently does not have an approved 2026-2027 assessment maintenance plan. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Pike County is $47,665.20. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Pike County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Polk County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Polk County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 55.01%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan and the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 22, 2025. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Polk County is $66,256.49. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Polk County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Pulaski County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Pulaski County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Pulaski County is $66,249.96. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Pulaski County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Putnam County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Putnam County's FY-2027 assessment maintenance funds since the county currently does not have an approved 2026-2027 assessment maintenance plan. The FY-2027 maximum reimbursement for Putnam County is $25,644.30. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Putnam County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Reynolds County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Reynolds County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 41.07%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan and the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 22, 2025. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Reynolds County is $34,683.00. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Reynolds County. GAR 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: Request to Withhold FY-2027 Assessment Maintenance Funds for Taney County

Motion(s)/Comments: LJ presented a memorandum requesting the Commission withhold Taney County's FY-2027 assessment maintenance funds since the county's 2023 residential study was out of compliance at 51.36%. The county assessor refused to make progress towards market value in their 2024-2025 assessment maintenance plan and the county refused to follow the STC's Residential Equalization Order issued to the Board of Equalization (BOE) on July 22, 2025. The next time the STC will be able to evaluate compliance will be in July 2027. The FY-2027 maximum reimbursement for Taney County is $115,633.44. GWR made a motion to approve withholding FY-2027 assessment maintenance funds for Taney County. GAR 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: Request to Print Written Notice for Ombudsman Office per Section 138.435, RSMo

Motion(s)/Comments: DH presented a request to print postcards for the Ombudsman Office as required per Section 138.435, RSMo, which provides the Ombudsman is to prepare and distribute to each county written notices which set forth the address, telephone number, email address, and a brief explanation of the functions of the office. The request is for 1,000 postcards at a cost of $157.57 to be distributed to all county assessment offices. LJ provided that the Local Assistance representatives could distribute the postcards to the county assessment offices to reduce the agency postage costs. GWR made a motion to approve the printing of 1,000 postcards at a cost of $157.57. GAR 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: Personnel Item – Jacob Sones Resignation

Motion(s)/Comments: SJ presented the resignation of Jacob Sones, Appraisal and Assessment Specialist, effective end of workday on July 31, 2026. GWR made a motion to accept and approve the resignation of Mr. Sones, effective July 31, 2026. GAR 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: Request to Post the Appraisal and Assessment Specialist Position

Motion(s)/Comments: SJ presented a request to post the draft Appraisal and Assessment Specialist position due to the resignation of Mr. Sones. The posting will be effective July 22, 2026, and will remain open until filled. GWR made a motion to approve the request to post the Appraisal and Assessment Specialist position effective July 22, 2026, and to remain open until filled. GAR 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: Personnel Item – Matthew Fudge Salary Increase

Motion(s)/Comments: The Commission made a recommendation to increase Matthew Fudge's salary to $90,100, annually, effective August 1, 2026. GWR made a motion to approve the recommendation for salary increase for Mr. Fudge to $90,100, effective August 1, 2026. GAR 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: Personnel Item – Peter Chari Salary Increase

Motion(s)/Comments: The Commission made a recommendation to increase Peter Chari's salary to $74,438.04, annually, effective August 1, 2026. GWR made a motion to approve the recommendation for salary increase for Mr. Chari to $74,438.04, effective August 1, 2026. GAR 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: Personnel Item – Administrative Support Professional Vacant Position

Motion(s)/Comments: SJ provided that the base salary may need to be increased for the Administrative Support Professional position that is currently vacant. GWR made a motion to increase the posted salary to $48,000 pending research from SJ regarding comparable salaries that will be provided to the Commission. GAR 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: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks.

Informational Meeting, No Vote Taken:

Topic: Administration Section Update

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

Informational Meeting, No Vote Taken:

Topic: Legal Section Update

Motion(s)/Comments: GKA presented the Legal Section Update and discussed the status of various 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: Original Assessment Section Update

Motion(s)/Comments: Matthew Fudge was not able to attend the meeting. The Commission reviewed the Original Assessment Section Update and discussed progress for the 2026 cycle and projects.

Informational Meeting, No Vote Taken:

Topic: Office of State Ombudsman

Motion(s)/Comments: DH presented the Legislative Update and an update on the Office of State Ombudsman projects.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
~~1~~	~~21-17951~~	~~VAD Realty LLC~~	~~St. Louis~~	~~$18,240~~	~~$11,520~~	~~36.84%~~	~~2021-2022~~
~~2~~	~~23-30982~~	~~MBSR KC LLC~~	~~Jackson~~	~~$304,000~~	~~$171,000~~	~~43.75%~~	~~2023-2024~~
3	23-32714	Target Corporation	Jackson	$2,800,000	$2,368,000	15.43%	2023-2024
4	24-300082	David Gharst	Jackson	$92,000	$22,081	76.00%	2024
5	24-300083	David Gharst	Jackson	$92,000	$22,107	75.97%	2024
6	25-14038	Andrea M. Hoeflinger	St. Louis	$113,870	$74,100	34.93%	2025-2026
7	25-14074	Sher Care Corporation	St. Louis	$1,273,600	$855,710	32.81%	2025-2026
8	25-14075	Sher Care Corporation	St. Louis	$990	$640	35.35%	2025-2026
9	25-14076	Dorsett Road Partners LLC	St. Louis	$107,340	$88,680	17.38%	2025-2026
10	25-14077	Sher Care Corporation	St. Louis	$1,216,000	$727,170	40.20%	2025-2026
11	25-14078	Sher Care Corporation	St. Louis	$1,216,000	$772,610	36.46%	2025-2026
12	25-14079	Sher Care Corporation	St. Louis	$608,000	$386,300	36.46%	2025-2026
13	25-14080	Sher Care Corporation	St. Louis	$608,000	$386,300	36.46%	2025-2026
14	25-14081	1910 Congressional LLC	St. Louis	$360,320	$272,480	24.38%	2025-2026
15	25-14082	1970 Congressional LLC	St. Louis	$581,950	$524,260	9.91%	2025-2026
16	25-14083	48 Worthington LLC	St. Louis	$576,000	$339,810	41.01%	2025-2026
17	25-14084	Craigshire Property LLC	St. Louis	$672,000	$576,990	14.14%	2025-2026
18	25-14085	B & L Property LLC Hutkin Realty Group	St. Louis	$416,000	$337,400	18.89%	2025-2026
19	25-14087	11252 Midland LLC Etal Hutkin Development Company	St. Louis	$364,800	$338,780	7.13%	2025-2026
20	25-14088	Fee Fee Dorsett Investors LLC A MO LTD L	St. Louis	$582,620	$464,000	20.36%	2025-2026
21	25-14089	Weldon Fee Fee Investors LLC	St. Louis	$822,240	$712,000	13.41%	2025-2026
22	25-14091	DCD Investors LLC	St. Louis	$94,140	$51,520	45.27%	2025-2026
23	25-14095	Shuhua Fu	St. Louis	$45,560	$43,700	4.08%	2025-2026

24	25-14179	Janice Lee Burmeister	St. Louis	$54,420	$48,260	11.32%	2025-2026
25	25-14181	Kimberley J Vuitel	St. Louis	$90,290	$73,150	18.98%	2025-2026
26	25-14189	Matthew Robert Ruhbeck	St. Louis	$29,750	$24,510	17.61%	2025-2026
27	25-14196	Jay Kolons	St. Louis	$35,060	$32,680	6.79%	2025-2026
28	25-14264	Roman & Zinaida Dzhurinskaya	St. Louis	$52,590	$47,500	9.68%	2025-2026
29	25-14291	Barrett T and Jeanne E Litzsinger H/W	St. Louis	$159,580	$156,370	2.01%	2025-2026
30	25-14424	Richard A Stohr	St. Louis	$166,360	$147,250	11.49%	2025-2026
31	25-14429	Timothy Michael & Elizabeth Venurella H/W	St. Louis	$87,060	$73,910	15.10%	2025-2026
32	25-14461	William & Sophie Liebermann TE	St. Louis	$318,440	$313,500	1.55%	2025-2026
33	25-14537	Joseph T & Shari K Kern T/E	St. Louis	$66,880	$64,030	4.26%	2025-2026
34	25-20148	Elizabeth Baudler	St. Louis City	$51,460	$30,400	40.92%	2025-2026
35	25-300004	Sunset Trails Stables LLC	Jackson	$387,589	$13,800	96.44%	2025
36	25-300005	John P Burke	Jackson	$125,119	$112,000	10.49%	2025
37	25-300058	Eric and Tammy Mercado	Jackson	$533,600	$496,000	7.05%	2025
38	25-300073	Robert & Caroline Holmberg	Jackson	$379,572	$219,421	42.19%	2025
39	25-300117	Jeremy L & Christina M Faircloth	Jackson	$35,321	$29,997	15.07%	2025
40	25-300119	Julius I Ward III	Jackson	$9,732	$5,999	38.36%	2025
41	25-300130	Luxe One LLC	Jackson	$2,141,301	$1,795,500	16.15%	2025
42	25-300132	Marcus Joseph Hix	Jackson	$3,908	$2,308	40.94%	2025
43	25-300136	Amphicar LLC	Jackson	$27,379	$12,800	53.25%	2025
44	25-300137	Amphicar LLC	Jackson	$75,476	$72,000	4.61%	2025
45	25-300138	Amphicar LLC	Jackson	$368	$320	13.04%	2025

Exhibit B. Dismissals

#	Appeal Number	Name	County

1	23-10331	DePaul Partners LLC	St. Louis
2	23-10333	SVC ABS LLC	St. Louis
3	23-10334	THF Crestwood Point Development LLC Kohl's Department Store	St. Louis
4	23-10335	Dayton Hudson Corporation Target Corp	St. Louis
5	23-10337	Target Corporation	St. Louis
6	23-10339	Target Corporation	St. Louis
7	24-300079	PG LLC	Jackson
8	25-14184	Jeanette Stokes	St. Louis
9	25-14266	Kathryn Lamprecht	St. Louis
10	25-14479	Walter Petty	St. Louis
11	25-14555	Grant Thornton	St. Louis
12	25-14557	Grant Thornton	St. Louis
13	25-14576	Nancy Knaus	St. Louis
14	25-14591	Juliya Levin	St. Louis
15	25-18966	James Maher	St. Louis
16	25-300059	Eric and Tammy Mercado	Jackson
17	25-300125	Exact 802 LLC	Jackson
18	25-300133	Jay Mavdi LLC	Jackson
19	25-300134	RP Road Building LLC	Jackson
20	25-33017	Ambica Inc	Greene
21	25-34002	Lowe's Home Centers LLC	Jefferson
22	25-34003	Lowe's Home Centers LLC	Jefferson

Exhibit C. Form 11s

		Residential		Agricultural		Commercial		Business Personal Property		Personal Property		Total	
#	County	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value (includes Forest Cropland)	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth (w/o NCI)	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth	Total Assessed Value	Assessment Growth
							FORM 11s						
1	Atchison	39,604,121	-0.04%	29,140,888	0.15%	97,589,241	0.72%	4,298,677	-1.72%	46,262,649	-0.67%	216,895,576	2.27%
2	Benton	206,808,980	0.46%	20,934,600	-0.07%	49,590,102	-0.12%	4,644,504	-12.70%	101,277,409	-1.09%	383,255,595	1.15%
3	Bates	127,627,450	0.29%	27,010,150	-0.18%	51,871,276	-1.79%	7,280,906	15.87%	81,794,065	2.95%	295,583,847	2.14%
4	Caldwell	79,938,950	0.61%	15,324,510	0.35%	16,962,990	7.02%	7,836,620	103.70%	41,706,810	3.56%	161,769,880	6.09%
5	Carroll	48,001,290	-0.16%	27,044,040	0.11%	19,728,130	-4.96%	9,010,590	-2.96%	40,412,140	-0.20%	144,196,190	0.77%
6	Cedar	128,104,940	-0.06%	14,820,791	-0.30%	40,405,959	-0.18%	13,058,432	5.49%	61,871,983	6.79%	258,262,105	5.22%
7	Christian	1,399,114,603	0.51%	9,790,040	-0.03%	269,191,824	0.79%	33,232,405	5.23%	346,369,373	-0.27%	2,057,698,245	2.58%
8	Cole	917,862,200	0.32%	7,256,640	-0.12%	408,485,417	0.70%	113,905,569	1.55%	297,849,036	1.99%	1,745,358,862	1.94%
9	Dade	62,770,920	-0.15%	11,047,880	0.02%	28,968,412	0.45%	6,030,182	1.38%	39,888,414	0.86%	148,705,808	2.22%
10	Dallas	118,473,810	0.00%	21,008,830	0.09%	35,707,122	0.90%	3,955,646	-0.03%	59,654,085	0.91%	238,799,493	2.74%
11	Franklin	1,513,852,715	0.34%	58,383,862	-1.59%	467,325,965	0.31%	173,354,637	-3.07%	399,426,966	2.18%	2,612,344,145	1.69%
12	Gasconade	154,368,810	0.11%	9,769,760	0.12%	41,242,915	0.61%	11,338,156	-4.45%	66,979,355	4.85%	283,698,996	1.96%
13	Gentry	46,618,520	-0.89%	17,341,770	-0.11%	31,230,600	-0.05%	4,557,427	15.00%	33,792,209	-1.28%	133,540,526	1.20%
14	Grundy	55,224,020	0.20%	14,116,230	0.34%	17,096,178	10.57%	7,215,333	13.22%	34,316,045	0.52%	127,967,806	2.38%
15	Holt	33,339,340	-0.37%	21,029,300	-0.16%	26,408,002	1.01%	3,602,932	3.27%	39,569,820	-2.58%	123,949,394	0.28%
16	Howard	66,470,910	-0.27%	15,251,330	-0.19%	14,574,662	3.42%	4,049,915	-9.11%	49,371,168	3.10%	149,717,985	3.14%
17	Jasper	1,118,607,430	0.57%	28,283,260	-0.46%	516,630,600	1.80%	243,534,325	1.29%	427,239,064	8.11%	2,334,294,679	3.31%
18	Jefferson	2,891,688,100	0.42%	13,396,600	-0.20%	650,539,347	0.63%	161,779,440	5.58%	786,440,347	0.75%	4,503,843,834	1.96%
19	Knox	28,557,341	-0.17%	18,923,544	0.06%	10,498,299	-13.02%	1,868,205	-35.14%	42,625,605	4.91%	102,472,994	0.77%
20	McDonald	139,295,430	0.61%	20,748,860	-0.71%	64,670,980	10.28%	33,415,982	-9.32%	73,345,310	2.37%	331,476,562	2.35%
21	Mercer	24,312,373	-0.90%	17,212,230	-2.50%	8,241,303	1.49%	10,817,618	3.72%	21,573,163	-3.25%	82,156,687	1.38%
22	Moniteau	120,586,300	0.72%	15,232,340	-0.54%	32,551,320	3.43%	12,272,251	13.61%	68,153,628	5.81%	248,795,839	4.59%
23	Morgan	447,466,830	0.15%	29,218,710	0.21%	68,654,190	1.17%	9,499,832	11.98%	125,468,698	4.86%	680,308,260	2.38%
24	Nodaway	164,941,470	0.30%	39,263,840	0.03%	118,301,250	-1.77%	29,358,086	-0.06%	82,880,940	1.47%	434,745,586	1.94%
25	Phelps	445,074,060	0.01%	9,324,300	-0.32%	150,457,570	0.07%	36,686,350	1.96%	139,136,393	5.98%	780,678,673	2.01%
26	Ray	228,449,330	0.09%	22,514,770	-0.34%	38,360,230	3.37%	12,635,034	-26.16%	81,279,958	-12.32%	383,239,322	-1.74%
27	Schuyler	22,768,450	0.62%	8,334,610	-0.07%	73,547,912	13.16%	2,296,063	-2.34%	20,814,287	9.06%	127,761,322	9.72%

28	Scott	253,756,660	-0.15%	18,169,570	-0.48%	111,269,640	-1.43%	58,897,795	-1.01%	162,875,750	1.46%	604,969,415	2.01%
29	Shelby	42,999,248	0.10%	20,077,480	0.12%	12,271,743	0.59%	6,565,960	2.95%	38,131,730	4.98%	120,046,161	2.96%
30	St. Louis City	3,245,243,200	-0.72%	166,540	0.00%	1,556,307,200	-0.03%	606,325,612	-12.48%	540,803,568	-5.09%	5,948,846,120	-0.89%