

# STATE TAX COMMISSION OF MISSOURI

## MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES

Approved: 09/29/2026  
Page 1 of 1  
Minutekeeper's Initials  
sj\_\_\_\_\_

**Date:** 09/15/2026

**Time:** 1:30 p.m.

**Place:** 3705 Missouri Blvd., Suite 100  
Small Conference Room  
Jefferson City, MO 65109 and  
Microsoft Teams Conference Call

### Recess/Reconvene Notes:

#### ► Members Present:

- ☒ Gary Romine (GAR), Chairman
- ☒ Debbi McGinnis (DM), Commissioner
- ☒ Greg Razer (GWR), Commissioner

#### Staff/Others Present:

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

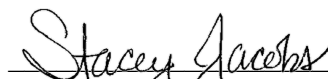
#### ► Review Minutes from Previous Meeting

- ☒ Approved
- ☐ Corrected as follows:

#### ► Agenda

- GAR called the meeting to order at 1:30 p.m. There were 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 1:57 p.m. GWR made a motion to reopen the meeting at 3:22 p.m. DM seconded the motion. The meeting reopened at 3:22 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 3:24 p.m. The motion was seconded by DM. The meeting adjourned at 3:24 p.m.

  
\_\_\_\_\_  
Gary Romine, Chairman

  
\_\_\_\_\_  
Stacey Jacobs, Administrative Secretary

# STATE TAX COMMISSION OF MISSOURI

## NOTICE OF MEETING

### MEETING OF THE STATE TAX COMMISSION OF MISSOURI

TIME: SCHEDULED FOR 1:30 P.M.  
DATE: TUESDAY, SEPTEMBER 15, 2026

PLACE: OFFICE OF THE STATE TAX COMMISSION  
3705 MISSOURI BLVD., SUITE 100  
STC SMALL CONFERENCE ROOM  
JEFFERSON CITY, MO 65109  
and  
MICROSOFT TEAMS MEETING/CONFERENCE CALL

#### MICROSOFT TEAMS MEETING DETAILS:

[Join the meeting now](#)

Meeting ID: 283 844 917 158 3  
Meeting Passcode: Kv2MG6NJ

Dial in by phone  
**+1 469-998-7961,,831358972# United States, Dallas**  
[Find a local number](#)  
Phone conference ID: 831 358 972#

#### State Tax Commission Records Custodian

Stacey Jacobs  
Administrative Secretary  
573-751-1716  
[Stacey.Jacobs@stc.mo.gov](mailto:Stacey.Jacobs@stc.mo.gov)

Posted September 14, 2026, at 12:05 p.m. on the front door of the building and at 12:07 p.m. on the STC website by Debbie Hagenhoff.

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

# MEETING OF THE STATE TAX COMMISSION OF MISSOURI

## AGENDA

Tuesday, September 15, 2026

1:30 p.m.

### **I. Memorandum of Understanding**

A. Lafayette County – 2026 Budget

### **II. Stipulations**

A. Exhibit A., 1 – 18

### **III. Dismissal**

A. Exhibit B., 1

### **IV. Form 11s**

A. Exhibit C., 1 – 5

### **V. Form 11As**

A. Exhibit D., 1 – 8

### **VI. Administration**

A. STC Calendar Update

B. Approval of Minutes

(Meetings of the State Tax Commission of Missouri dated September 1, 2026, and  
Closed Meeting Minutes dated September 1, 2026)

C. Section Update

D. Initiative Petition Contact Information Update Request from Missouri State Auditor's Office

E. 2026 MOARK Meeting Submitted Questions

F. FY-2028 STC Budget Submission

### **VII. Legal**

A. Section Update

B. Missouri Bar Continuing Legal Education Request for Greg Allsberry and Todd Wilson

### **VIII. Local Assistance**

A. Section Update

### **IX. Original Assessment**

A. Section Update

B. NCUVS Conference Attendance Request for Matt Fudge

### **X. Office of State Ombudsman**

A. Legislative Update

### **XI. Commission Comments**

### **XII. Closed Session**

A. Legal – Section 610.021(1)

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

### **XIII. Open Session**

#### **XIV. Adjournment<sup>1</sup>**

Portions of this meeting may be closed to the public to discuss litigation and personnel matters pursuant to  
Section 610.021, RSMo. 2004

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<sup>1</sup> All statutory references are to RSMo, 2000, as amended, unless otherwise indicated.

## Agenda - Vote Taken

Page 1 of 6  
Meeting Date: 09/15/26

**Topic:** Memorandum of Understanding – Lafayette County, 2026 Budget

**Motion(s)/Comments:** LJ presented a Budget Memorandum of Understanding (MOU) for Lafayette 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 \$144,611.00. The three-year average will be computed for the 2026 budget year and every year succeeding as if the entire \$144,611.00 had actually been deposited in the assessment fund for 2026. GWR made a motion to approve the Lafayette County Budget MOU. 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:** 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**

☒ 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:

## Agenda - Vote Taken

Page 2 of 6  
Meeting Date: 09/15/26

**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**

☒

**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:** 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. 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:** Form 11As

**Motion(s)/Comments:** SJ presented the Form 11As that were ready for certification, which were listed on Exhibit D. of the agenda. GWR made a motion to approve the Form 11As for certification that were listed on Exhibit D. DM seconded the motion.

**Vote/Action Taken:**

|                                                |                                                |                                                |
|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |
| <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    |

☐ **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 September 1, 2026, and Closed Meeting Minutes dated September 1, 2026. GWR made a motion to approve the minutes for the Meeting of the State Tax Commission dated September 1, 2026, and Closed Meeting Minutes dated September 1, 2026. DM seconded the motion.

**Vote/Action Taken:**

|                                                |                                                |                                                |
|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |
| <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    |

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

**Topic:** FY-2028 STC Budget Submission Approval

**Motion(s)/Comments:** SJ presented the proposed FY-2028 Budget for submission and discussed the new decision items. GWR made a motion to approve the FY-2028 STC Budget for submission. 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:** Missouri Bar Continuing Legal Education Request for Greg Allsberry and Todd Wilson

**Motion(s)/Comments:** GKA presented a request for Senior Hearing Officer Todd Wilson and himself to attend the virtual Missouri Bar Annual Meeting, scheduled October 5-9, 2026. This annual meeting provides 15 hours of continuing legal education which includes three (3) hours of ethics education and one (1) hour of elimination bias education which is required each year. The cost is \$199.00 per person, a total cost of \$398.00. GWR made a motion to approve the attendance of the Missouri Bar Annual Meeting at an estimated cost of \$398.00 for Senior Hearing Officer Todd Wilson and GKA to obtain their required continuing legal education. 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:** NCUVS Conference Attendance Request for Matt Fudge

**Motion(s)/Comments:** MDF presented a request for himself to attend the 2026 Annual National Conference of Unit Valuation States (NCUVS) scheduled for October 20-22, 2026, in Sante Fe, New Mexico. The estimated cost of the conference registration fee and all associated travel for MDF to attend is \$2,134.00. GWR made a motion to approve the attendance of the 2026 Annual NCUVS Conference for Mr. Fudge at an estimated cost of \$2,134.00. DM seconded the motion.

**Vote/Action Taken:**

|                                                |                                                |                                                |
|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |
| <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    |

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

**Topic:** Personnel Item – Ben Slawson Salary Increase

**Motion(s)/Comments:** GKA presented a request to increase Ben Slawson’s salary to \$79,380.00 to align with the hearing officer salary schedule that was adopted by the Commission on September 1, 2026. Additionally, Mr. Slawson has 14 years of service with the State of Missouri which would provide for an additional 7% for the Governor’s Retention Pay Plan. The total annual salary for Mr. Slawson will be \$84,936.60 effective September 16, 2026. GWR made a motion to approve the salary increase for Mr. Slawson to \$79,380.00 plus 7% for the Governor’s Retention Pay Plan for a total of \$84,936.60. DM seconded the motion.

**Vote/Action Taken:**

|                                                |                                                |                                                |
|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |
| <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    |

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

**Topic:** Personnel Item – Todd Wilson Salary Increase

**Motion(s)/Comments:** GKA presented a request to increase Todd Wilson’s salary to \$79,380.00 to align with the hearing officer salary schedule that was adopted by the Commission on September 1, 2026. Additionally, Mr. Wilson has three (3) years of service with the State of Missouri which would provide for an additional 1% for the Governor’s Retention Pay Plan. The total annual salary for Mr. Wilson will be \$80,173.80 effective September 16, 2026. GWR made a motion to approve the salary increase for Mr. Wilson to \$79,380.00 plus 1% for the Governor’s Retention Pay Plan for a total of \$80,173.80. DM seconded the motion.

**Vote/Action Taken:**

|                                                |                                                |                                                |
|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |
| <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    |

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

**Specific directions for the interim period:**

**Topic:** Personnel Item – Sam Knapper Salary Increase

**Motion(s)/Comments:** GKA presented a request to increase Sam Knapper’s salary to \$79,380.00 to align with the hearing officer salary schedule that was adopted by the Commission on September 1, 2026. Additionally, Mr. Knapper has two (2) years of service with the State of Missouri which would provide for an additional 1% for the Governor’s Retention Pay Plan. The total annual salary for Mr. Knapper will be \$80,173.80 effective September 16, 2026. GWR made a motion to approve the salary increase for Mr. Knapper to \$79,380.00 plus 1% for the Governor’s Retention Pay Plan for a total of \$80,173.80. DM seconded the motion.

**Vote/Action Taken:**

|                                                |                                                |                                                |
|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Gary Romine, Chairman</b>                   | <b>Debbi McGinnis, Commissioner</b>            | <b>Greg Razer, Commissioner</b>                |
| <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> | <input checked="" type="checkbox"/> <b>Yea</b> |
| <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            | <input type="checkbox"/> <b>Nay</b>            |
| <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        | <input type="checkbox"/> <b>Abstain</b>        |
| <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    | <input type="checkbox"/> <b>Not Present</b>    |

☐ **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:** Initiative Petition Contact Information Update Request from Missouri State Auditor's Office

**Motion(s)/Comments:** SJ presented an update request from the Missouri Auditor's Office regarding initiative petition contact information. Though everyone on the list receives notification of the initiative petition, protocol is for Dan Hutton to respond to these requests. The Commission instructed SJ to respond with keeping the list the same, those on the list are Chairman Gary Romine; Commissioner Debbi McGinnis; Commissioner Greg Razer; Stacey Jacobs, Administrative Secretary; Greg Allsberry, Chief Counsel; and Dan Hutton, Ombudsman.

**Informational Meeting, No Vote Taken:**

**Topic:** 2026 MOARK Meeting Submitted Questions

**Motion(s)/Comments:** SJ presented the 2025 MOARK Meeting questions that were submitted by the companies for the October 6, 2026, Meeting. Team members were assigned questions and will get drafted responses back to SJ before the next scheduled Commission Meeting on September 29, 2026. All responses will be reviewed during the September 29, 2026, Commission Meeting.

**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:** MDF presented the Original Assessment Section Update and discussed progress for the 2026 cycle and projects. MDF also notified the Commission that Curtis Arnold declined the offer of the position for Appraisal and Assessment Specialist.

**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. DH also provided that he had a draft bill regarding Board of Equalization (BOE) official misconduct for review and asked that everyone provide feedback. GAR discussed the drafted reassessment bill and if anyone had any additional comments. All provided nothing additional from the previous meetings. The Commission decided not to pursue the reassessment bill. GAR also provided that county presiding commissioners are discussing data centers and their concern regarding the disbursement of funds. A couple of them have asked the STC for ideas.

**Informational Meeting, No Vote Taken:**

Exhibit A. Stipulations

| #  | Appeal<br>Number | Name                                       | County    | Current<br>Assd Value | Stipulated<br>Assd Value | Diff   | Tax<br>Years  |
|----|------------------|--------------------------------------------|-----------|-----------------------|--------------------------|--------|---------------|
| 1  | 22-34005         | 525 Ticino LLC & Period<br>Restoration LLC | Jefferson | \$2,473,300           | \$454,500                | 81.62% | 2022          |
| 2  | 23-19135         | McDonalds Real Estate Co                   | St. Louis | \$281,600             | \$240,000                | 14.77% | 2023-<br>2024 |
| 3  | 25-14696         | Iam Aerospace                              | St. Louis | \$3,795,650           | \$2,881,600              | 24.08% | 2025-<br>2026 |
| 4  | 24-10344         | Howard and Susan Benefield                 | St. Louis | \$5,120               | \$4,360                  | 14.84% | 2024          |
| 5  | 25-14222         | Brent & Amy Wolkey T/E                     | St. Louis | \$142,160             | \$120,650                | 15.13% | 2025-<br>2026 |
| 6  | 25-14420         | Jennifer Renee Boedeker                    | St. Louis | \$35,630              | \$29,260                 | 17.88% | 2025-<br>2026 |
| 7  | 25-14427         | Michael J Miller                           | St. Louis | \$84,870              | \$76,760                 | 9.56%  | 2025-<br>2026 |
| 8  | 25-14444         | Guy Genin and Li Zou H/W                   | St. Louis | \$103,820             | \$94,050                 | 9.41%  | 2025-<br>2026 |
| 9  | 25-14505         | Denette Elizabeth Silva                    | St. Louis | \$30,000              | \$17,100                 | 43.00% | 2025-<br>2026 |
| 10 | 25-14538         | Alex Robert Baile & Audrey Lamb<br>T/E     | St. Louis | \$111,820             | \$98,420                 | 11.98% | 2025-<br>2026 |
| 11 | 25-14566         | Susan & Daniel Close T/E                   | St. Louis | \$28,500              | \$25,650                 | 10.00% | 2025-<br>2026 |
| 12 | 25-14611         | Maria Katherine Zak Et Al                  | St. Louis | \$58,900              | \$55,480                 | 5.81%  | 2025-<br>2026 |
| 13 | 25-16558         | Patrick J & Deborah L Chassaing<br>H/W     | St. Louis | \$107,160             | \$94,050                 | 12.23% | 2025-<br>2026 |
| 14 | 25-16567         | Alfred Rosenfeld                           | St. Louis | \$131,520             | \$111,150                | 15.49% | 2025-<br>2026 |
| 15 | 25-18801         | Rachael Green-Smith                        | St. Louis | \$74,730              | \$66,310                 | 11.27% | 2025-<br>2026 |
| 16 | 25-18866         | Suzanne Elizabeth Knapp                    | St. Louis | \$30,400              | \$27,550                 | 9.38%  | 2025-<br>2026 |
| 17 | 25-18927         | Chen Fei & Wen He T/E                      | St. Louis | \$181,580             | \$172,140                | 5.20%  | 2025-<br>2026 |
| 18 | 25-<br>300171    | Michael A & Elizabeth M. Schorr            | Jackson   | \$98,800              | \$64,600                 | 34.62% | 2025          |

Exhibit B. Dismissals

| # | Appeal Number | Name         | County  |
|---|---------------|--------------|---------|
| 1 | 23-32999      | Jinelle Wint | Jackson |

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 |
| <b>FORM 11s</b> |            |                      |                             |                                                 |                             |                      |                             |                            |                   |                      |                   |                      |                   |
| 1               | Jackson    | 10,547,846,951       | -0.11%                      | 15,126,553                                      | 0.77%                       | 4,504,174,740        | -3.99%                      | 1,003,320,608              | 5.24%             | 1,607,823,343        | -3.65%            | 17,678,292,195       | -0.27%            |
| 2               | Lafayette  | 304,918,173          | -0.19%                      | 24,383,850                                      | -2.35%                      | 62,134,415           | 1.00%                       | 18,432,209                 | 53.17%            | 140,528,076          | 4.88%             | 550,396,723          | 4.34%             |
| 3               | Livingston | 102,334,100          | 0.05%                       | 17,378,240                                      | 0.20%                       | 50,308,420           | 0.38%                       | 18,204,210                 | 19.80%            | 52,417,798           | -1.07%            | 240,642,768          | 3.06%             |
| 4               | New Madrid | 109,797,450          | -0.01%                      | 37,071,740                                      | -0.04%                      | 199,327,261          | -0.37%                      | 51,749,805                 | 4.27%             | 83,730,467           | -1.17%            | 481,676,723          | 1.05%             |
| 5               | St. Louis  | 24,878,299,320       | -0.17%                      | 7,027,160                                       | -7.64%                      | 8,435,650,010        | 0.59%                       | 1,659,154,920              | 5.26%             | 3,919,194,833        | 26.51%            | 38,899,326,243       | 2.81%             |

Exhibit D. Form 11As

|           |                | 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 11As |                |                      |                             |                                                 |                             |                      |                             |                            |                   |                      |                   |                      |                   |
| 1         | Atchison       | 39,603,608           | -0.04%                      | 29,140,888                                      | 0.15%                       | 97,589,241           | 0.72%                       | 4,298,677                  | -1.72%            | 46,468,679           | -0.23%            | 217,101,093          | 2.36%             |
| 2         | Cape Girardeau | 872,615,820          | 0.09%                       | 25,361,360                                      | 0.03%                       | 444,447,226          | 0.88%                       | 168,113,454                | 4.66%             | 329,855,209          | 5.34%             | 1,840,393,069        | 2.40%             |
| 3         | Harrison       | 48,871,310           | 0.08%                       | 23,607,800                                      | 0.61%                       | 23,727,186           | -2.53%                      | 8,162,069                  | 2.03%             | 43,102,301           | 1.03%             | 147,470,666          | 1.20%             |
| 4         | Jefferson      | 2,894,287,500        | 0.41%                       | 13,397,200                                      | -0.22%                      | 650,112,647          | 0.56%                       | 163,243,663                | 6.54%             | 799,464,787          | 2.41%             | 4,520,505,797        | 2.34%             |
| 5         | Nodaway        | 164,907,420          | 0.30%                       | 39,263,840                                      | 0.03%                       | 118,301,250          | -1.77%                      | 33,556,910                 | 14.24%            | 83,212,350           | 1.87%             | 439,241,770          | 3.00%             |
| 6         | Osage          | 143,518,215          | 0.28%                       | 16,058,348                                      | -0.03%                      | 51,415,073           | 2.72%                       | 5,441,187                  | 5.10%             | 75,634,416           | 5.40%             | 292,067,239          | 3.40%             |
| 7         | St. Charles    | 10,186,764,405       | 0.64%                       | 25,014,338                                      | -0.18%                      | 2,132,637,937        | -0.20%                      | 536,142,123                | 5.10%             | 1,577,706,338        | 5.11%             | 14,458,265,141       | 2.22%             |
| 8         | Webster        | 345,873,490          | 0.21%                       | 20,697,730                                      | 0.09%                       | 114,184,550          | 0.85%                       | 23,557,330                 | -9.12%            | 137,255,914          | 2.74%             | 641,569,014          | 2.37%             |