STATE TAX COMMISSION OF MISSOURI

MEETING OF THE STATE TAX COMMISSION OF MISSOURI MINUTES*

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

Date: 09/29/2026 **Time:** 1:30 p.m. **Place:** 3705 Missouri Blvd., Suite 100
Small Conference Room
Jefferson City, MO 65109 and
Microsoft Teams Conference Call

Recess/Reconvene Notes:

- **Members Present:**

  ☒ Gary Romine (GAR), Chairman (via Microsoft Teams)

  ☒ Debbi McGinnis (DM), Commissioner

  ☒ Greg Razer (GWR), Commissioner (via Microsoft Teams)

Staff/Others Present:

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

- **Review Minutes from Previous Meeting**

  ☒ Approved

  ☐ Corrected as follows:

- **Agenda**

- GAR called the meeting to order at 1:30 p.m. There were no additional participants on the call or in the meeting room other than STC staff.

- GWR made a motion to close a portion of the meeting to discuss legal and personnel matters per Section 610.021(1), (3), and (13), RSMo. The motion was seconded by DM. At the time the meeting went into closed session there were no other participants on the call or in the meeting room other than STC staff. The meeting went into closed session at 2:13 p.m. GWR made a motion to reopen the meeting at 2:33 p.m. DM seconded the motion. The meeting reopened at 2:33 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 2:35 p.m. The motion was seconded by DM. The meeting adjourned at 2:35 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 29, 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 September 28, 2026, at 12:23 p.m. on the front door of the building and at 12:24 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 29, 2026
1:30 p.m.

I. Original Assessment Appeal

A. 26-002, BNSF Railway Company v. STC Stipulation
B. 26-002, BNSF Railway Company v. STC Order Dismissing Appeal with Prejudice

II. Original Assessment Certifications

A. Document #1 – 2026 Certification of Centrally Assessed Private Car Companies Report to DOR dated 09-29-2026
B. Document #5 – 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 09-29-2026

III. Applications for Review

A. 23-10761, Michael Carmanna v. St. Louis County
B. 23-110348, Suhad Abdo v. St. Louis County
C. 23-112396, Harold G. Swindle v. St. Louis County
D. 23-32971, Keith Gaither v. Jackson County
E. 23-89567 through 23-89670, Life's Journey Ink v. Taney County
F. 24-90000, Paul Foller v. Texas County
G. 24-91500, Mark Stamelos v. Washington County

IV. Stipulations

A. Exhibit A., 1 – 28

V. Dismissals

A. Exhibit B., 1 and 2

VI. Administration

A. STC Calendar Update
B. Approval of Minutes
(Meetings of the State Tax Commission of Missouri dated September 9, 2026, and September 15, 2026, and Closed Meeting Minutes dated September 9, 2026, and September 15, 2026)
C. Section Update
D. 2026 MOARK Meeting Draft Responses to Submitted Questions
E. Paula Francis, Madison County Assessor, Education Extension Request

VII. Legal

A. Section Update

VIII. Local Assistance

A. Section Update

IX. Original Assessment

A. Section Update

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[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 Appeal – 26-002, BNSF Railway Company v. STC Stipulation

Motion(s)/Comments: GKA presented the signed stipulation for appeal 26-002, BNSF Railway Company v. STC. GWR made a motion to approve the signed stipulation for appeal 26-002, BSNF Railway Company v. STC. 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: Original Assessment Appeal – 26-002, BNSF Railway Company v. STC Order Dismissing Appeal with Prejudice

Motion(s)/Comments: GKA presented an Order Dismissing Appeal with Prejudice for appeal 26-002, BNSF Railway Company v. STC due to the stipulation agreement. GWR made a motion to approve the Order Dismissing Appeal with Prejudice for appeal 26-002, BNSF Railway Company v. STC. 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: Original Assessment Certification – Document #1, 2026 Certification of Centrally Assessed Private Car Companies Report to DOR dated 09-29-2026

Motion(s)/Comments: MDF presented the 2026 Certification of Centrally Assessed Private Car Companies Report to the Missouri Department of Revenue (DOR) as illustrated in Document #1, dated September 29, 2026. GWR made a motion to approve the 2026 Certification of Centrally Assessed Private Car Companies Report to DOR dated September 29, 2026. 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: Original Assessment Certification – Document #5, 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated 09-29-2026

Motion(s)/Comments: MDF presented the 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies as illustrated in Document #5, dated September 29, 2026. GWR made a motion to approve the 2026 Amended Certification of Centrally Assessed Railroad and Utility Companies dated September 29, 2026. 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 – 23-10761, Michael Carmanna v. St. Louis County

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order for Appeal 23-10761, Michael Carmanna v. St. Louis County, reversing the hearing officer's decision. GWR made a motion to approve the draft Application for Review Decision and Order for Appeal 23-10761, Michael Carmanna 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 – 23-110348, Suhad Abdo v. St. Louis County

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order for Appeal 23-110348, Suhad Abdo v. St. Louis County, affirming the hearing officer's decision. GWR made a motion to approve the draft Application for Review Decision and Order for Appeal 23-110348, Suhad Abdo 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 – 23-112396, Harold G. Swindle v. St. Louis County

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order for Appeal 23-112396, Harold G. Swindle v. St. Louis County, affirming the hearing officer's decision. GWR made a motion to approve the draft Application for Review Decision and Order for Appeal 23-112396, Harold G. Swindle 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 – 23-32971, Keith Gaither v. Jackson County

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order for Appeal 23-32971, Keith Gaither v. Jackson County, affirming the hearing officer's decision. GWR made a motion to approve the draft Application for Review Decision and Order for Appeal 23-32971, Keith Gaither v. 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: Application for Review – 23-89657 through 23-89670, Life's Journey Ink v. Taney County

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order for Appeals 23-89657 through 23-89670, Life's Journey Ink v. Taney County, reversing the hearing officer's decision. DM made a motion to approve the draft Application for Review Decision and Order for Appeals 23-89657 through 23-89670, Life's Journey Ink v. 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: Application for Review – 24-9000, Paul Foeller v. Texas County

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order for Appeal 24-90000, Paul Foeller v. Texas County, affirming the hearing officer's decision. GWR made a motion to approve the draft Application for Review Decision and Order for Appeal 24-90000, Paul Foeller v. Texas 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 – 24-91500, Mark Stamelos v. Washington County

Motion(s)/Comments: GKA presented a draft Application for Review Decision and Order for Appeal 24-91500, Mark Stamelos v. Washington County, affirming the hearing officer's decision. GWR made a motion to approve the draft Application for Review Decision and Order for Appeal 24-91500, Mark Stamelos v. Washington 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 A. of the agenda. GWR made a motion to approve the Stipulations listed on Exhibit A. DM seconded the motion.

Vote/Action Taken:

Gary Romine, Chairman	Debbi McGinnis, Commissioner	Greg Razer, Commissioner
☒ 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. 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 Meetings of the State Tax Commission of Missouri dated September 9, 2026, and September 15, 2026, and Closed Meeting Minutes dated September 9, 2026, and September 15, 2026. GWR made a motion to approve the minutes for the Meetings of the State Tax Commission dated September 9, 2026, and September 15, 2026, and Closed Meeting Minutes dated September 9, 2026, and September 15, 2026. 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: Paula Francis, Madison County Assessor, Education Extension Request

Motion(s)/Comments: SJ presented a memo for Paula Francis, Madison County Assessor, a request for extension of her certification period for her required 32-hours of continuing education per Section 53.255, RSMo. Ms. Francis had a family emergency and had to leave the Missouri State Assessors' Association school early and could not complete the full week. She needs time to request approval from her county commission for the additional expense of attending 24-hours of required education and time to complete the training. The Commission discussed the request and the recommendation of SJ to grant an extension until October 31, 2026, to comply with the education requirements. GWR made motion to approve the extension of the certification period to October 31, 2026, for Ms. Francis to complete the 24-hours of required education. 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: Personnel Item – Robin Brous Salary Increase

Motion(s)/Comments: LJ presented a request to increase Robin Brous's salary to $55,000 annually after successful completion of one-year probationary/training period effective October 1, 2026. GWR made a motion to approve the salary increase for Ms. Brous to $55,000 effective October 1, 2026, for successful completion of her one-year probationary/training period. 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: Personnel Item – Jack Niemeyer Salary Increase

Motion(s)/Comments: LJ presented a request to increase Jack Niemeyer's salary to $62,058 annually after successful completion of one-year probationary/training period effective October 1, 2026. GWR made a motion to approve the salary increase for Mr. Niemeyer to $62,058 effective October 1, 2026, for successful completion of his one-year probationary/training period. 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: Ratio Technical Advisory Group Recommendation

Motion(s)/Comments: LJ presented a recommendation for members of the Ratio Technical Advisory Group. These members are Mr. Michael Podgursky, Department of Economics, University of Missouri-Columbia; Dr. Paul Bidanset, Center for Appraisal Research and Technology (CART); Dr. Haitao Li, Ph.D., University of Missouri-St. Louis; Mr. Shawn Ordway, City of St. Louis Assessor; Mr. Darrin Gladbach, Chariton County Assessor; and Mr. Brent Johnson, Greene County Assessor. These members understand that serving on this group is voluntary with no monetary benefits and are willing to serve on the group if approved by the STC. GWR made a motion to approve the recommended members of the Ratio Technical Advisory Group. 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: Personnel Item – Mario Harriott Hiring Recommendation

Motion(s)/Comments: MDF presented a recommendation to offer the position of Appraisal and Assessment Specialist to Mario Harriott at an annual salary of $63,000, plus retention pay of 1% over the salary of $63,000 due to his years of service with the State of Missouri, effective October 26, 2026, or a date provided by Mr. Harriott. MDF also recommended a salary increase of up to 5%, as long as appropriations allow, after successful completion of a one-year probationary period. GWR made a motion to conditionally offer the Appraisal and Assessment Specialist position to Mr. Harriott at an annual salary of $63,000, plus retention pay of 1% based on his years of service with the State of Missouri, effective October 26, 2026, or a start date provided by Mr. Harriott, pending background and tax compliance checks. Upon successful completion of a one-year probationary period, Mr. Harriott's salary will increase up to 5%, if appropriations allow. 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:

Agenda – No Vote Taken

Meeting Date: 09/29/26

Topic: STC Calendar Update

Motion(s)/Comments: SJ reviewed the STC Calendar for the upcoming weeks. The Commission asked SJ to add the events for the Budget Meeting on October 13, 2026, and an Application for Review Oral arguments on October 14, 2026.

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: 2026 MOARK Meeting Draft Responses to Submitted Questions

Motion(s)/Comments: SJ presented the 2026 MOARK Meeting draft responses to the questions that were submitted by the companies for the October 6, 2026, Meeting. The Commission discussed the draft. SJ provided she would have copies ready for the day of the 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.

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 livestock valuations for review and asked that everyone provide feedback.

Informational Meeting, No Vote Taken:

Exhibit A. Stipulations

#	Appeal Number	Name	County	Current Assd Value	Stipulated Assd Value	Diff	Tax Years
1	14-47501	Union Electric Company dba Ameren Missouri	Cape Girardeau	$1,641,350	$656,720	59.99%	2014
2	15-45514	Union Electric Company dba Ameren Missouri	Butler	$14,726	$11,684	20.66%	2015
3	15-47515	Union Electric Company dba Ameren Missouri	Cape Girardeau	$1,656,330	$615,933	62.81%	2015
4	16-47501	Union Electric Company dba Ameren Missouri	Cape Girardeau	$1,690,040	$604,433	64.24%	2016
5	16-72501	Union Electric Company dba Ameren Missouri	Montgomery	$262,050	$205,406	21.62%	2016
6	17-45501	Union Electric Company dba Ameren Missouri	Butler	$27,854	$8,473	69.58%	2017
7	17-47501	Union Electric Company dba Ameren Missouri	Cape Girardeau	$1,468,960	$580,844	60.46%	2017
8	17-72501	Union Electric Company dba Ameren Missouri	Montgomery	$269,120	$181,647	32.50%	2017
9	23-112973	Emily Rauh Pulitzer Trustee	St. Louis	$990,930	$551,000	44.40%	2023-2024
10	25-14176	Douglas H. Teramura	St. Louis	$78,490	$70,300	10.43%	2025-2026
11	25-14208	Monica Ann Saleeby	St. Louis	$61,750	$54,150	12.31%	2025-2026
12	25-14445	Lantz Sharp	St. Louis	$79,800	$64,600	19.05%	2025-2026
13	25-14447	Lantz Sharp	St. Louis	$79,800	$64,600	19.05%	2025-2026
14	25-14448	Lantz Sharp	St. Louis	$77,140	$62,700	18.72%	2025-2026
15	25-14450	Lantz Sharp	St. Louis	$77,140	$65,550	15.02%	2025-2026
16	25-16513	David & Marsha Schuman H/W	St. Louis	$217,610	$181,010	16.82%	2025-2026
17	25-16524	Sherry Anderson	St. Louis	$65,510	$57,380	12.41%	2025-2026
18	25-16565	Charles P Gray Et Al J/T	St. Louis	$44,270	$42,370	4.29%	2025-2026
19	25-16568	Gloria L. Hoskins	St. Louis	$15,330	$13,300	13.24%	2025-2026
20	25-18788	Arthur & Heather Meyer T/E	St. Louis	$146,300	$139,840	4.42%	2025-2026
21	25-18904	Jeffrey A Brayton Jr.	St. Louis	$13,220	$9,690	26.70%	2025-2026
22	25-18960	Michelle C Zumwalt Et Al	St. Louis	$30,290	$26,790	11.55%	2025-2026
23	25-18964	Paul A & Jacqueline A Wibbenmeyer H/W	St. Louis	$2,980	$950	68.12%	2025-2026

24	25-18996	Paul A & Jacqueline A Wibbenmeyer H/W	St. Louis	$5,700	$1,920	66.32%	2025-2026
25	25-18997	Jacqueline Wibbenmeyer	St. Louis	$9,290	$1,980	78.69%	2025-2026
26	25-18998	Jacqueline Wibbenmeyer	St. Louis	$11,020	$2,450	77.77%	2025-2026
27	25-32547	Michael C & Jessica C Weeks	St. Charles	$213,436	$186,770	12.49%	2025
28	25-33022	Ridgeview Properties LLC	Greene	$264,450	$229,024	13.40%	2025

Exhibit B. Dismissals

#	Appeal Number	Name	County
1	24-10242	Delmar Gardens of Meramec Valley Inc.	St. Louis
2	24-20007	Nathan Litz	St. Louis City