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MISSOURI PUBLIC SERVICE COMMISSION

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REBUTTAL TESTIMONY OF  
LOUIS DONALD LOWENSTEIN  
ON BEHALF OF  
MISSOURI LANDOWNERS ALLIANCE

January 24, 2017

MLA Exhibit No. 300  
Date 3-24-17 Reporter AF  
File No. EA-2016-0358



1           **Q. Please state your name.**

2           A. Louis Donald Lowenstein.

3           **Q. On whose behalf are you testifying?**

4           A. I am testifying on behalf of the Missouri Landowners Alliance (MLA).

5           **Q. Do you have any affiliation with the MLA?**

6           A. Yes, I am its president, and one the four members of its board of directors.

7           **Q. What subjects are you addressing in this testimony?**

8           A. I will cover three general topics: background information on the MLA; the  
9 methods by which the Grain Belt Express Project (Project) would be assessed in Missouri  
10 for tax purposes; and at the request of our attorney, I will offer several documents into  
11 evidence.

12                           **I. BACKGROUND ON MISSOURI LANDOWNERS ALLIANCE**

13           **Q. Please briefly describe the Missouri Landowners Alliance.**

14           A. The MLA is a Missouri non-profit corporation, organized in March of 2014  
15 for the primary purpose of opposing the transmission Project being proposed by Grain  
16 Belt Express Clean Line, LLC. (GBE)

17           **Q. How did the MLA begin?**

18           A. The MLA grew out of a grass-roots movement which had been working  
19 against the Project for several months before we incorporated.

20           **Q. What were the main objectives of the MLA originally in 2014?**

21           A. The MLA had two main objectives. The first objective was to recruit  
22 members who oppose, for varying reasons, the Project. The second objective was to raise  
23 money for the purpose of funding a legal defense.

1           **Q. What are the main objectives of the MLA now?**

2           A. The same as in 2014.

3           **Q. Does the MLA have any paid positions?**

4           A. No. All work done by the MLA board of directors and its members has been  
5 on a voluntary, non-paid basis. Furthermore, our attorney is also working on this case on  
6 a pro bono basis.

7           **Q. What are the requirements for joining the MLA?**

8           A. Submit a membership agreement using a paper form or online at our website.  
9 ([www.missourilandownersalliance.org](http://www.missourilandownersalliance.org))

10           **Q. In addition to your website, what other methods were successful in  
11 recruiting members?**

12           A. The MLA has also received a tremendous amount of support in the way of  
13 newspaper and television coverage, which usually resulted in new memberships.

14           **Q. Did any organizations help you recruit new members?**

15           A. Yes. We received support from the Missouri Farm Bureau, the Illinois Farm  
16 Bureau and the Missouri Cattlemen's Association. We also were helped in this regard by  
17 Block Grain Belt Express Missouri.

18           **Q. When did the first member join the MLA?**

19           A. The first membership was recorded on February 28, 2014.

20           **Q. Are you still getting new members to join?**

21           A. Yes. The most recent new member joined on December 27, 2016.

22           **Q. How many MLA members do you currently have?**

23           A. As of January 1<sup>st</sup>, 2017 there are 1,202 members.

1           **Q. Are all MLA members individuals?**

2           A. No. Of the 1,202 members, 1,176 are individuals and 26 are businesses.

3           **Q. Do you have the support from any particular state-wide organizations?**

4           A. Yes, we do. The list includes Illinois Farm Bureau, Missouri Farm Bureau,  
5 Missouri Cattlemen's Association, Missouri Corn Growers Association, Missouri  
6 Dairyman's Association and Missouri Sheep Producers.

7           **Q. Let's shift the questioning from the MLA membership to the MLA fund-**  
8 **raising. Were members required to donate to join?**

9           A. No. Donations were optional.

10          **Q. Why did the MLA need donations?**

11          A. All donations were procured in anticipation of the legal and administration  
12 costs which the MLA expected to incur in opposing the proposed Project. The board of  
13 directors decided then and now to set our goal high and build the most compelling case  
14 we could on behalf of our members.

15          **Q. Who were the donors?**

16          A. The MLA is willing to represent all Missouri landowners, including those on  
17 the Project's structures which traverse Missouri counties (Line) from St. Joseph Missouri  
18 to Hannibal Missouri and Missouri landowners not on the Line. Donations came from a  
19 cross section of these members.

20          **Q. How many donation transactions were received by the MLA?**

21          A. As of December 27, 2016 we recorded 393 donation transactions.

22          **Q. What was the largest donation?**

23          A. Our largest donation was \$5,000.

1           **Q. How many donations were \$1,000 or more?**

2           A. We received 56 donations that were \$1,000 or more.

3           **Q. What was the smallest donation?**

4           A. Our smallest donation was \$1.

5           **Q. Are donations still coming in?**

6           A. Absolutely. The most recent donation was made on December 27, 2016.

7           **Q. What was the most "typical" donation amount?**

8           A. Most donations were between \$100 and \$250.

9           **Q. Are there adequate audit trails of each and every donation?**

10          A. Yes. We have very strong internal and access controls in place to ensure the

11 safekeeping of Alliance funds.

12          **Q. What will happen to any funds which remain with the MLA after this**

13 **case and any related proceedings are concluded?**

14          A. Under our Articles of Incorporation, we are required to donate any such funds

15 to the American Red Cross.

16          **Q. Was the MLA successful in their first opposition of the Grain Belt**

17 **Express Line?**

18          A. Yes. The Missouri Public Service Commission (MoPSC) denied the first

19 application.

20          **Q. What was the MLA dollar investment in that first effort?**

21          A. Over \$85,000.

22          **Q. Why are you testifying again?**



1           A. Lowenstein and Associates, PC is a licensed CPA firm. We develop and  
2   deploy accounting software solutions and provide consulting services to 100's of banks  
3   and credit unions all across the United States.

4           **Q. When did you receive your CPA license?**

5           A. Originally I was certified in Illinois on September 15, 1983, certificate  
6   #35887. I was certified in Missouri on April 23, 1990, certificate #14296.

7           **Q. Do you have any significant experience related to how the Project would**  
8   **be assessed for tax purposes?**

9           A. No, I am not claiming to be an expert in that field, and will not be rendering  
10   any opinion here as a tax expert. My purpose is to present factual information to the  
11   Commission on this subject, based on the research I have done on the issue.

12          **Q. Do you have any practical experience related to school taxes?**

13          A. Yes. I served as a member of the Cameron RI school board for nine years. I  
14   was the only CPA on the board. The board, district and patrons looked to me for  
15   strategic direction in managing the district's sources and expenditures of funds.

16          **Q. Were you personally involved in effecting tax dollars to your district?**

17          A. Yes. We ultimately had three successful campaigns while I served which  
18   raised our operating levy and raised capital improvement money. All of these were  
19   approved by voters.

20          **Q. How did you get voters to agree on a tax levy increase?**

21          A. It wasn't easy and our requests didn't always pass. Each request was judged  
22   by the voting public whether they saw merit in it or not. This is the Show-Me state. If



1 the voters were not clearly shown that they could trust the district with these new tax  
2 payments they would not support the request.

3 **Q. What prompted these levy requests?**

4 A. When I was first elected to the board, the district was in dire straits financially  
5 and had very low reserves. In order to raise our revenues, the board asked for an  
6 operating fund levy increase of \$0.45.

7 **Q. Did the voters approve the levy increase?**

8 A. The request got defeated soundly. We lowered next the request to \$0.40 and  
9 placed it on the ballot again.

10 **Q. Did the voters approve that levy increase?**

11 A. No. It lost by an even larger margin.

12 **Q. What did you conclude from this experience?**

13 A. At that point I realized it was not about the money at all. The voters distrusted  
14 the district because of past events and were reluctant to trust them now or in the near  
15 future. I realized that's why they failed.

16 **Q. How did you get the voters to finally change their minds?**

17 A. We knew we had to earn the trust of the voters in order to pass a levy increase.  
18 Through an extensive public awareness campaign we educated our patrons on what our  
19 current needs were. Community focus groups were developed which helped define the  
20 district's visions. The board built action plans to fulfill those visions. Voters saw benefit  
21 in those visions for their children, grandchildren and local communities.

22 **Q. What happened next?**

1           A. We raised the request to \$1.00 and put it on the ballot again. This time it  
2 passed. I then realized the central issue wasn't about the amount of the request. The  
3 central issue was the trust behind the request. Once we gained their trust, they approved  
4 the levy increase.

5           **Q. How is this relevant to your testimony?**

6           A. Many of those voters are the same citizens who came to the recent public  
7 meetings. They care most about their children, grandchildren, farms, local communities  
8 and themselves. These citizens need to be shown how the Project how will affect these  
9 aspects of their lives both now and in the future. If they trusted GBE there would be a  
10 better chance they would support the Project.

11           **Q. Do you think all citizens trust GBE?**

12           A. No. In light of the opposition in attendance at those meetings, it's clear to me  
13 many, if not most of these local citizens do not trust GBE. They don't see long term  
14 benefits from the Project for their children, grandchildren, farms, local communities or  
15 themselves.

16           **Q. Did you review the testimony of John Richard Tregnago, the assessor in**  
17 **Randolph County, MO?**

18           A. Yes.

19           **Q. Do you have any observations to submit to the Commission regarding**  
20 **that testimony?**

21           A. Yes. I have two observations.

22           **Q. What is your first observation?**

1           A. I think Mr. Tregengo's assessment of the benefit to school districts and other  
2 county taxing jurisdictions is misleading because the facts are materially understated.

3           **Q. What is your second observation?**

4           A. I believe his overall discussion is short sighted because it does not address the  
5 tax revenues generated by the Project after it goes into service. Nor does it address the  
6 long term net tax benefits or losses. Therefore I regard most of his testimony as having  
7 little significance to an overall assessment of the longer term tax benefits to Missourians.

8           **Q. Can you elaborate on your first point that Mr. Tregnago's testimony is**  
9 **misleading and materially understates the facts?**

10          A. Basically, I believe that he spoke in generalizations which might leave the  
11 reader to see a much brighter prospect than actually exists for tax revenue benefits to  
12 Randolph and the other seven counties on the line. He omitted a discussion of which  
13 taxing jurisdictions receive little or no tax benefit.

14          **Q. Let's discuss the school taxes first. How will property taxes from the line**  
15 **be allocated to a school district?**

16          A. The district's tax levy rate, approved by voters, will be applied to GBE's  
17 assessed value and that value is prorated and distributed accordingly.

18          **Q. Who determines the Project's assessed value in Missouri?**

19          A. During the construction phase the local assessor, based upon cost figures  
20 supplied by GBE, or CWIP. This is referred to as the cost approach to assessments.  
21 Once the Line is energized assessments will be determined by MSTC.

22          **Q. What is CWIP?**

1           A. The term "CWIP" means "Construction Work in Process" and is defined as  
2 the total of the balances of work orders for plant, road and equipment including  
3 expenditures on research, development and demonstration projects for construction of  
4 facilities.

5           **Q. How will MSTC assess the value of the line once it is energized?**

6           A. According to approved procedures based upon laws and statutes in effect in a  
7 given year. This process is very complex. This process is all about, "What are the laws  
8 that apply and what do those laws require?" The laws guide MSTC in determining the  
9 true market value of a company. That's it in a nutshell.

10          **Q. What are these various methods used today by MSTC?**

11          A. The valuation methods include methods such as outlined in Schedules LDL-1  
12 and LDL-2. But there are other factors that go into their determination of a company's  
13 value. The tax Commission will essentially perform an appraisal of a company to  
14 determine the company's true market value. Ultimately, the value of GBE as a company  
15 as decided by the MSTC each year in the future will determine the tax revenue received  
16 each year by each county in Missouri after the line is in service.

17          **Q. How does this translate into local assessment values used for property tax  
18 calculations?**

19          A. Once the company's value is determined, the commercial, real and personal  
20 property values will be broken out and these assessed values will be supplied by MSTC  
21 to the local county clerks.

22          **Q. Explain in laymen's terms, what are the basic factors that affect the final  
23 value of GBE for tax purposes, as used by the state tax Commission?**

1           A. The valuation looks at the overall company's financial performance and the  
2 marketplace and environment in which they operate. MSTC will review GBE's financial  
3 and operational data. Components of this review might include income from operations,  
4 their capitalization structure, industry strength, industry trends and other external factors  
5 based upon all data that is available to MSTC.

6           **Q. What type of industry trends could affect the value of a company?**

7           A. There are companies with substantial investments telecommunications  
8 telephone land lines. The industry is moving away from land lines to cellular. This  
9 technology and trend could affect the value of those companies with these types of older  
10 investments. In another example, a change in future tax credit laws for this industry  
11 could have an effect on future research and development and expansion within the  
12 industry. It's hard to speculate what trends exactly will affect GBE's value in the future.

13           **Q. What external factors affect the value of a company?**

14           A. Here are some examples. If a pipeline is transporting anhydrous ammonia and  
15 we have an unusually wet or dry farming year, there could be an effect on that company's  
16 value. The protests against the Keystone Pipeline could have an effect on that company's  
17 value today and in the future outcome. When the BP oil spill happened, that might have  
18 had an effect on that company's value. Future elections that bring new governors, law  
19 makers and lobbyists can change the laws that MSTC follows. This may result in  
20 unforeseen changes in the tax assessment process used by MSTC. There are also  
21 imaginable and unimaginable positive external factors. We simply can't know what they  
22 will be over the life of the Project.

23           **Q. How is the easement land classified today?**

1 A. Agricultural.

2 **Q. Which procedure did Mr. Tregnago use in his illustration to determine**  
3 **the Project's value?**

4 A. The cost approach which is based upon the value of CWIP on GBE's books,  
5 as reported.

6 **Q. How many school districts in Randolph County are there?**

7 A. According to Schedule LDL-13 page 3, Randolph County has eight school  
8 districts.

9 **Q. If a district's jurisdiction is crossed by the line will they receive tax**  
10 **revenue from both the construction period and after the Line is activated?**

11 A. Yes. The only difference between the construction period and the post-  
12 construction period to these jurisdictions is whether the assessment is performed locally  
13 or by MSTC.

14 **Q. Must a school district have part of the line in its taxing jurisdiction to**  
15 **receive tax dollars during the construction period?**

16 A. Yes.

17 **Q. What if the line does not traverse a particular district's taxing**  
18 **jurisdiction during construction?**

19 A. Those districts will not receive any specific property tax dollars attributable  
20 to the Line during construction.

21 **Q. Will those jurisdictions benefit after the line is energized?**

22 A. Yes. The total property taxes paid on the line will be allocated to all school  
23 districts in a county. However, since all districts receive part of the line's tax revenue

1 after it's energized, the proportionate share to those on the line will be diluted after the  
2 line is energized.

3 **Q. Which school districts in Randolph County will receive property tax**  
4 **dollars from GBE during construction, and state the number of miles the Project**  
5 **covers in those districts?**

6 A. According to Schedule LDL-13 Page 3, four of the eight districts will receive  
7 tax benefits during the construction period. This schedule shows that only Renick R-V  
8 (8.87 miles), Higbee R-VIII (2.41 miles), Westran R-I (8.80 miles) and Moberly (0.49  
9 miles) districts are on the Project's path.

10 **Q. Which school districts in Randolph County will not receive property tax**  
11 **dollars during construction due to zero miles of the Project in their district?**

12 A. According to Schedule LDL-13 Page 3, four of the eight districts will not  
13 receive tax benefits. This schedule shows that Sturgeon R-V, Chariton/Salisbury R-IV,  
14 Macon County R-I and Northeast Randolph County R-IV districts are in Randolph  
15 County but not on the Project's path.

16 **Q. Is Randolph County unique in that it has school districts that won't**  
17 **benefit from the Line's property tax assessments during construction?**

18 A. No. In Clinton County for example, there are nine school districts. Three  
19 districts will receive tax revenue during construction; Cameron R-I (1.88 miles), Lathrop  
20 R-II (6.58 miles) and Clinton County R-III (8.90 miles). The other six will receive \$0.00  
21 from assessments made during construction.

22 **Q. Can you extrapolate these school district jurisdiction facts across all eight**  
23 **counties the Project will cross?**

1           A. Schedule LDL-13 shows a breakout of school districts by county on Pages  
2 1, 2 and 3. There are 63 school districts in 8 counties along the Line. The majority of  
3 them (33) will not receive any tax benefit from the Line during construction. Most of the  
4 benefit goes to only 2 counties with over 12 miles on the Line; Paris R-II School District  
5 in Monroe County (20.30) and Ralls Co R-II School District in Ralls County (27.68).  
6 The remaining 28 receive smaller if not negligible benefit with 11 districts having 6 to 12  
7 miles and the final 17 have less than 6 miles.

8           **Q. GBE continually has promoted the tax benefits during construction**  
9 **period. Do you agree with the perception that the Line benefits all school districts**  
10 **on or near the Line during the construction period?**

11           A. No. There are 63 districts on or near the Line in the 8 counties. Of these, 63  
12 only 2 (3%) receive a substantial benefit, 11 (17%) receive a modest benefit and 17  
13 (30%) receive a negligible benefit. Over half of the districts in these counties (52%) will  
14 receive \$0.00 benefit from the Line property taxes during construction.

15           **Q. Why do you think GBE has only promoted the tax benefits for the**  
16 **construction period and the 1<sup>st</sup> year after the line is energized?**

17           A. During construction their assessment is based upon estimates of CWIP which  
18 they supply. It is safe to promote this since they control it. But, I'm not sure why they  
19 promote tax estimates during the first year the line is in service or beyond. GBE's  
20 financial and operational data along with other relevant data will be available to MSTC  
21 after the line is energized. The MSTC approved process will be used in the first  
22 assessment after the line is energized. This review will use any and all data available in  
23 order to determine the true market value of GBE every year after the line is energized.



1 There will be financial and operational data available at that time and MSTC will use it.  
2 Since this data is not available today it is impossible to predict the future value of GBE in  
3 any year after the line is energized, and therefore, it is impossible to predict future  
4 property taxes to the counties after the line is energized.

5 **Q. In Schedule LDL-7, in his response to RT10, Mr. Tregnago states that it**  
6 **was his understanding that several other taxing jurisdictions will receive tax**  
7 **benefits. Do all of the other jurisdictions in a county receive tax dollars during the**  
8 **construction period?**

9 A. No. Only those jurisdictions that are on the line will receive tax revenue from  
10 the GBE after the line is energized.

11 **Q. Do all of the other jurisdictions in a county receive tax dollars after the**  
12 **line is energized?**

13 A. No. Only those jurisdictions that are on the line will receive tax revenue from  
14 the GBE.

15 **Q. Can you provide a quick summary of how many of these “other”**  
16 **jurisdictions will receive benefit?**

17 A. Schedule LDL-6 shows that all countywide jurisdictions will receive some  
18 benefit for their total miles. In 2015 the Clinton Countywide assessment rate was  
19 \$0.9678 per \$100 assessed value. Schedule LDL-14 shows its General Fund levy was  
20 0.2482 per \$100 assessed value. Assuming Mr. Tregnago is correct that the cost of the  
21 Line will be \$2,000,000 per jurisdiction mile, the Clinton Countywide property tax would  
22 be based upon 20.24 miles, resulting in a maximum increase of only \$32,150 to the  
23 county’s General Fund from the Project.

1           **Q. Did GBE come up with the same calculation in LDL-6 Page 10?**

2           A. No. They show a lower amount of \$28,360. They must have used a different  
3 levy amount. That shows just how variable tax calculations can be.

4           **Q. Why did you say maximum increase?**

5           A. The example uses a CWIP value of \$2,000,000 per mile. That equates to tax  
6 revenue of \$32,150. In reality, each assessment made during the CWIP period, by nature,  
7 is based upon a partially complete Project. If the Project is only 50% complete when the  
8 first tax assessment is made, only 50% of the costs have actually been incurred, therefore  
9 the increase to the county's General Fund from the Project would be only \$16,075 that  
10 year.

11           **Q. If construction began on January 2, 2018, when would the county's**  
12 **General Fund receive that first payment of \$16,075 in your example?**

13           A. Almost two years after the beginning of construction. Assessment would  
14 occur on January 1<sup>st</sup>, 2019 and the tax would be due and payable December 31, 2019.

15           **Q. What are the "other taxing" jurisdictions that are not countywide?**

16           A. Schedule LDL-13 shows beginning on Page 4 that 183 non countywide  
17 groups are broken into five other categories, MUNICIPALITY, SPECIAL, TOWNSHIP,  
18 ROAD and Other Political Subdivisions Not Listed. In the 8 counties, there are 57  
19 Municipalities, 69 Special districts, 47 Township, 7 Road districts and 3 political  
20 subdivisions.

21           **Q. Which of these will not receive benefits?**

22           A. 100% (57) of the municipalities, 56% (39) of the special districts, 72% (34)  
23 of the townships and 100% (7) of the road districts. Overall, 75% (137) of all of these

1 non-countywide taxing jurisdictions in the eight counties along the Line receive no tax  
2 benefit from the Project during construction or after the line is energized.

3 **Q. Help me with the math. How many non-countywide jurisdictions will**  
4 **receive benefits?**

5 A. Of the 183 jurisdictions, 25% (46) which will benefit to a varying degree,  
6 depending upon miles.

7 **Q. In light of these facts about school districts and other special county**  
8 **jurisdictions receiving \$0.00 or negligible tax revenue, do you see these tax revenues**  
9 **as being a benefit to all Missourians?**

10 A. No. Much of the Line's property tax benefits will go only to a minority of  
11 taxing jurisdictions in the eight counties. I would conclude that overall, most of the  
12 taxing jurisdictions in counties on or near the Line will not materially benefit.

13 **Q. Can you elaborate on your second observation, that Mr. Tregnago's**  
14 **testimony is shortsighted and therefore has little significance to an overall**  
15 **assessment of the tax benefits to Missourians?**

16 A. He only spoke about property taxes to be received during the CWIP period;  
17 i.e., the few years while the line is under construction. Absent from his testimony was a  
18 discussion of long term tax revenue calculations. He also neglected to include  
19 discussions of negative property tax effects that could appear should the Line be erected.

20 **Q. How many years do you think Mr. Tregnago's assessment discussion will**  
21 **be applicable?**

22 A. Most likely one year. Maybe two years.

23 **Q. Based upon what?**

1           A. In response to our data request G.61, Schedule LDL-12, GBE estimated that it  
2 would take 22 months to construct and activate the Line. Suppose construction starts on  
3 January 2<sup>nd</sup> 2018. The first local assessment will be made on January 1<sup>st</sup>, 2019. If the  
4 Line is activated before January 1<sup>st</sup>, 2020, the local assessment will only apply once. If  
5 the Line is activated in 2020, the process described by Mr. Tregnago will apply a second  
6 and final time.

7           **Q. What happens once the Line is completed and energized?**

8           A. As stated in Mr. Tregnago's testimony, Page 3, Line 3, at that point the Line  
9 will be state assessed.

10          **Q. How often will MSTC perform their valuation of GBE?**

11          A. Annually. Their valuation will be given to each local county clerk and be  
12 used as a basis for the local county tax assessment.

13          **Q. How long will the current MSTC valuation approved methods be used?**

14          A. As long as that is what the law says. During the life of this line, governors  
15 will change, law makers will change and the presence of new lobbyists might work to  
16 change the laws followed by MSTC. Also, the composition of MoPSC itself will change.  
17 It is impossible to predict these uncertainties and their effects. Ten years from now the  
18 approved process may change which could result in more uncertainty with either more or  
19 less property taxes to the counties. The only thing for sure is MSTC will follow the then  
20 current approved processes and the laws that affect their valuation.

21          **Q. What is on Schedule LDL-8?**

1           A. As shown at my Schedule LDL-8, GBE estimates a 40 year useful life. This  
2 schedule presents an estimate of property taxes to Missouri over the next 40 years after  
3 the Line becomes activated.

4           **Q. What method did GBE use during the active phase of the Line for**  
5 **property tax forecasts on Schedule LDL-8?**

6           A. The Cost Approach, which is solely based upon CWIP minus depreciation  
7 over 40 years. Incidentally, by using this model the tax to Missouri counties diminished  
8 each year and was \$0.00 in year 40.

9           **Q. Earlier you stated that the CWIP cost approach is not used after the line**  
10 **becomes energized. Why did GBE choose that method in their spreadsheet**  
11 **projections?**

12           A. I don't know. I do know that their analysis of property tax revenues in the  
13 future is not valid because it is not based upon the approved method used by MSTC to  
14 value companies which in turn determines a company's assessed value.

15           **Q. Do you think GBE's discussion and promotion of tax benefits in the**  
16 **manner shown reflects a reliable indicator of the future?**

17           A. No. Let's draw an analogy to NFL football. During the pre-season sometimes  
18 things look different than they actually are. Events during the pre-season don't really  
19 matter that much once the regular season begins. GBE's tax benefit promotion is pre-  
20 season promotion usually reserved for talk show fodder. They are only focused on games  
21 that are materially meaningless. The Project's regular season begins when the line is  
22 energized. Presumably it lasts 40 years or longer. I hope that the commission focuses far

1 beyond the GBE pre-season schedule and begins looking realistically at GBE's playoff  
2 possibilities down the road.

3 **Q. Since the majority of the calculations over the life of the line are based**  
4 **upon MSTC's valuation, how relevant is \$2,000,000 per mile of Project construction**  
5 **costs to future year tax calculations?**

6 A. Not relevant in and of itself. MSTC does not value assets. They will value  
7 GBE itself as a whole and determine the overall allocation of that value to Missouri. The  
8 value of the Line will of course be considered in the review and be included in their  
9 breakout of commercial property. But, in the end, MSTC will make its valuation based  
10 upon their review of GBE's company's data that is available.

11 **Q. Can you show how the value of a company affects the assessment of**  
12 **property in a county in Missouri?**

13 A. The TransCanada Keystone Pipeline owns 21.64 miles of pipeline in Clinton  
14 County. The Platte Pipe Line Company, LLC owns 21.35 miles of pipeline in Clinton  
15 County, essentially the same pipeline distance traversing the same land. Schedule LDL-  
16 15 on Page 1 shows that in 2016 Clinton County's assessed value for Keystone was  
17 \$12,170,510 and Platte's assessed value was \$1,329,420. The reason for Keystone's  
18 assessed value being almost 10 times that of Platte's value is due to the overall value of  
19 Keystone compared to the overall value of Platte. The assessed value has no direct  
20 correlation to the cost to build the Line itself.

21 **Q. If GBE sells the Line in the future, what will be the effect on tax revenues**  
22 **to the local counties?**

1           A. The effect cannot be determined until MSTC values the new company. If the  
2 new owners' value is higher than the old owners' value, then more tax revenue to the  
3 county. If the reverse is true, then less tax revenue will flow to the county from that point  
4 forward.

5           **Q. Please illustrate this in laymen terms.**

6           A. As stated previously the MSTC true market value of the Keystone Pipeline is  
7 significantly higher than their valuation of Platte Pipeline true market value. Tax  
8 assessments of Keystone's property in a county will create more tax revenue than tax  
9 assessments of the same type of Platte's property in a county.

10          **Q. How is this relevant?**

11          A. Suppose a particular segment of the Keystone pipeline line is sold in "as is"  
12 condition from Keystone to Platte. Previously the true market value, tax assessment and  
13 resultant property taxes were based upon the value of Keystone. After the pipeline is sold,  
14 the tax assessment and resultant property taxes will change dramatically. On January 1<sup>st</sup>  
15 of the first year after the sale, the assessment by MSTC will be based upon the much  
16 lower true market value of Platte which will result in much lower tax revenues for the  
17 counties. This concept applies to electric lines, pipelines and telecommunication lines in  
18 Missouri.

19          **Q. Let's shift gears here to your second observation. You said earlier that**  
20 **Mr. Tregnago's testimony was shortsighted because it neglected to discuss negative**  
21 **property tax effects that could appear should the Line be erected. What did you**  
22 **mean by that?**

1           A. At Page 4 Line 18 of his testimony he stated, “This is a big deal for Randolph  
2 County.” While it may be a big deal for Randolph County in his eyes, I contend that’s  
3 not the case for all counties along the Line.

4           **Q. Why?**

5           A. His testimony appeared to assume that more tax revenue from the Project  
6 automatically correlates into a material increase in net tax for Missouri counties. I think  
7 it would be irresponsible to not consider the negative tax influences the Project could  
8 potentially have on a county’s tax base. Once the positive and negative effects can be  
9 evaluated hand in hand, it’s possible to determine the net tax effect. Only then can the  
10 commission make an informed decision on whether there is net tax benefit to Missourians  
11 from the Project or not.

12           **Q. What do you mean by net tax benefit or loss?**

13           A. If the Project is built there will be some negative consequence to new  
14 economic development and new home construction on or near the line. The line will be  
15 here and visible for a long time. It’s therefore critical to analyze the increase in tax  
16 revenue from the line against the decrease in tax revenue from these lost opportunities.  
17 Subtracting the losses from the taxes paid by GBE reflect the net tax benefit to the  
18 county.

19           **Q. Won’t GBE bring an increase in tax revenue to the counties?**

20           A. Yes. But, the presence of this line above ground will restrict or inhibit some  
21 economic growth in that tax base resulting in tax losses.

22           **Q. What types of negative property tax effects are you referring to?**



1           A. Primarily, lost commercial, real and personal property taxes and lost economic  
2 development tax revenue on or near the Project.

3           **Q. What types of examples can you provide of these lost real estate property**  
4 **tax opportunities?**

5           A. There are many. Some are due to losing existing family farms, others from a  
6 loss of new home construction and more are due to existing home devaluations.

7           **Q. How can the Project create lost tax revenue opportunities due to losing**  
8 **family farms?**

9           A. The commissioners heard at the Cameron public meeting testimony stating  
10 when family farms are split by some types of easements, future generations seem to  
11 become more reluctant to build new homes on the family homestead.

12           **Q. What's the consequence of this?**

13           A. New long term predictable real estate tax streams, family farm preservation  
14 and increased local community spending become jeopardized. Furthermore, when the  
15 100 year old farmstead (which could be a Missouri Century Farm) is finally bulldozed to  
16 the ground the entire parcel will probably be taxed perpetually at the lower agriculture tax  
17 rate.

18           **Q. How can the Project create lost opportunities in new home construction?**

19           A. Many people choose to buy smaller tracts of land in rural areas for the purpose  
20 of building a new home out in the country. Many of these homes are higher end homes  
21 and many are located within an hour from larger population centers. Future homeowners  
22 might be leery of building an expensive home near the Project.

23           **Q. What's the tax consequence of this?**

1           A. For these homes that don't get built the lost opportunity for future property tax  
2 revenues is also a big deal. This is especially true in areas where home values are  
3 increasing. But there is a farther reaching effect. If these new homes had been built, they  
4 would be accompanied by local construction jobs, new supporters of local businesses and  
5 schools and increases in the value of other properties in the vicinity.

6           **Q. How could tax revenue from existing homes in the county be lower if the**  
7 **Project is built and activated?**

8           A. Home devaluation near the transmission lines is addressed in the testimony  
9 from Kurt C. Kielisch. His testimony shows that homes on or near the Line suffer a loss  
10 in market value.

11           **Q. What's the tax consequence of this?**

12           A. If and when these homes are sold at sub-market prices, the new future tax  
13 revenues on that home will be based upon the new lower purchase price. Ultimately a  
14 new market of discounted homes on or near the Project will be created. This creates a  
15 ripple of lower future tax revenues and lower investment in new construction in this  
16 depressed market area.

17           **Q. Did the Commissioners hear other testimony supporting this claim?**

18           A. Yes, at the Buchanan County local public hearing. John James, Mid-  
19 Buchanan School Superintendant stated, "Last quarter from June to September the  
20 property values in this district went up \$500,000. They always go up. If this caused that  
21 trend to reverse, the money I lose in property taxes will by far offset the money I will  
22 gain in railroad and utility money. So there really is no big windfall for having it go  
23 through my district."

1           **Q. Please state examples of lost economic development opportunities that**  
2 **would result on or near the Project.**

3           A. Agri-tourism is a rapidly growing industry in Missouri and other states.  
4 Schedules LDL-9 from the Missouri Department of Agriculture and MU, LDL-10 from  
5 the Richmond Daily News and LDL-11 from a national conference in KC on agri-toursim  
6 all support this claim.

7           **Q. What is Agri-tourism?**

8           A. It is an industry which encompasses many types of enterprises including, but  
9 not limited to wineries, bed and breakfast facilities, wedding and banquet facilities, sale  
10 of farm raised produce and livestock, farmer's markets, food buying co-ops, U-Pick fruits  
11 and berries, mail order food, petting zoos, autumn apple and pumpkin festivals, leasing of  
12 hunting and fishing rights, trap and skeet shooting facilities, sportsmen clubs, law  
13 enforcement training facilities, excellent restaurants and maintaining organic certified  
14 production farms, to name a few.

15           **Q. How would Agri-tourism be affected on or near the Project?**

16           A. All of these enterprises would likely shy away from building a new Agri-  
17 tourism business and facility on or near the Project. Also, it most likely would have an  
18 adverse effect on some existing Agri-tourism businesses on or near the Project.

19           **Q. Why?**

20           A. Because the presence of that Line would go against the very essence of what  
21 Agri-tourism is all about.

22           **Q. What is that essence?**

1           A. Creating a connection between urban customers and rural providers of goods  
2 and services based upon trust. This connection is bolstered by the consumer's  
3 understanding of the production methods and the provider's environment and location.  
4 These customers are curious about husbandry practices. They are also concerned about  
5 the presence of GMO's, antibiotics, and unnatural environmental factors that have an  
6 adverse effect on their food supply.

7           **Q. Do you have personal experience in Agri-tourism?**

8           A. Yes. I've sold grass-fed and grass-finished freezer beef to individual  
9 customers and fine restaurants for over 25 years.

10          **Q. What is freezer beef?**

11          A. We take animals to a local butcher who custom processes the carcass  
12 according to customer specifications. Then, the customers put the beef in their freezer at  
13 home.

14          **Q. Where do most of your customers live?**

15          A. Excluding my immediate family almost all of them live in the Kansas City  
16 area.

17          **Q. Have any of your customers ever driven to your farm to see how their  
18 beef is raised?**

19          A. Yes.

20          **Q. Why?**

21          A. The reasons vary. Some had never been on a beef ranch before and were  
22 curious. Others wanted to select their steers personally. The restaurant chefs wanted a

1 story to tell with their offering of local fare. Some simply wanted a destination for a  
2 weekend drive.

3 **Q. Have you had other face to face interaction with your customers which is**  
4 **unique to your Agri-business experience?**

5 A. Yes. Sometimes customers meet me at the butcher shop. After a tour of the  
6 facilities they witness and participate in the processing of the beef carcass. It's very  
7 educational. Some customers have even brought their kids with them and made the visit  
8 a field trip.

9 **Q. How do these customers participate?**

10 A. As the beef gets cut and wrapped, customers personally apply an ink stamp to  
11 each of their packages which identifies that particular cut of beef. They seem to really  
12 enjoy this experience.

13 **Q. Is this practice customary among beef producers?**

14 A. No. I'm not aware of any others who offer this hands-on experience. This  
15 illustrates there are no hard fast rules or "customary" ways to do things. This is an  
16 industry that is new and explosive and responds well to creative approaches to delivering  
17 Agri-business goods and services.

18 **Q. What are the tax revenue consequences if new Agri-tourism businesses**  
19 **stay away from the Project or existing ones are adversely affected by the Project?**

20 A. Lost commercial, real and personal property taxes. Furthermore, lost  
21 opportunities have a trickle effect. There will also be a loss in sales tax from sales of  
22 goods and services, lost construction and lost business for suppliers. Beyond the lost tax

1 opportunities one must also consider lost opportunities for permanent jobs and lost new  
2 support of the local community and its schools.

3 **Q. Where in Missouri is Agri-tourism occurring?**

4 A. All over. There are many owner operator Agri-tourism businesses in the  
5 triangle between St. Joseph, Macon and Columbia I'm personally aware of. I've been to  
6 many and know of many more. Several have made substantial investments in their  
7 businesses. It seems that closer proximity to an urban area and having access to the  
8 internet is a huge benefit for rural Missourians to be in contact with urban customers.

9 **Q. How is the internet a benefit?**

10 A. Large scale Agri-tourism was not possible before the internet. Rural Missouri  
11 is slowly but surely becoming connected to the internet. These improvements have  
12 opened up huge marketing opportunities that before did not exist due to geographic  
13 barriers. The internet is finally becoming a reality to rural Missouri. This gives rural  
14 Missourians easier access to urban markets.

15 **Q. How long will these property owners on or near the Project be at a  
16 disadvantage in this explosive industry?**

17 A. As long as the Project's structures can be seen. Probably for decades.

18 **Q. Can you or anyone quantify these lost opportunities?**

19 A. Not easily. It would only be a vague estimate based upon many unknowns,  
20 similar to the vague estimates of forecasting future property taxes from the Project.

21 **Q. If the Project is not built, are there other options available to counties for  
22 replacing this lost revenue opportunity?**

1           A. Sure. I understand that most county budgets are always looking for more  
2 money. And, there are ways to increase their net revenues. To start with, I would  
3 suggest trying to find ways for the county and the voters to work together, similar to how  
4 the Cameron school board and its patrons worked together.

5           **Q. How can they work together?**

6           A. Local levies and sales taxes can be increased if approved by the voters.  
7 Perhaps if the county promoted rural economic development and pledged to work with all  
8 of the residents on future private generation and transmission project decisions, in  
9 exchange, the voters might support increases in levies or sales taxes. The county  
10 commissioners don't know what their constituents are willing to do until they ask. There  
11 has to be a search to find middle ground. Selling out to a controversial solution without a  
12 clear long term understanding of the benefits and costs is a disservice to the citizens of  
13 the county.

14           **Q. Have any counties sided with the citizens by banning private generation  
15 or transmission projects?**

16           A. Yes. Recently Clinton County did. Nearby DeKalb County was not zoned  
17 and a private out-of-state wind company bought land and built over 90 wind turbines a  
18 few miles west of Cameron from US 36 to the north. The MoPSC Commissioners most  
19 likely saw these wind turbines on their drive from Cameron to the Buchanan County  
20 public hearing. They are truly an eyesore, especially at night. Clinton County passed  
21 legislation that stopped that development dead in its tracks at the DeKalb-Clinton County  
22 line.

1           **Q. Why would GBE only discuss taxes with the public in the context of the**  
2 **construction period and the first year of operation and not in the future?**

3           A. Today, it is impossible to predict the future assessment values local counties  
4 will use for future tax streams. I must assume that GBE knew this. In order to paint a  
5 more favorable perception of the Project's tax benefits to Missouri, I believe they chose  
6 to promote a misleading message by only promoting benefits from the short construction  
7 period. They supplied their own cost estimates for CWIP and crafted an appealing  
8 message using some seemingly large numbers.

9           **Q. What message did citizens initially hear from that message?**

10          A. GBE's message lead many people to believe the benefits they promoted were  
11 large amounts and perpetual.

12          **Q. What if GBE told the rest of the tax story covering the life of the line?**

13          A. Telling the whole story provides no benefit to GBE's promotion and message.  
14 It's easy for me to see why there was no mention.

15          **Q. What is a well reasoned approach to sorting out these pros and cons?**

16          A. In order to fairly assess the net tax benefit the Project brings to Missourians  
17 over the next 40 years, an analysis must be made which considers any and all of the  
18 positive and negative consequences that likely could occur if the Project is built or not  
19 built. Discussions about tax benefits should only occur after that analysis is complete and  
20 the results become available.

21          **Q. Does that complete your testimony on the issue of the taxation of the**  
22 **Project?**

23          A. Yes, it does.



1 **III. MISCELLANEOUS DOCUMENTS**

2 **Q. Turning then to the last major topic of your testimony, please describe**  
3 **what is shown at your Schedule LDL-3.**

4 A. Schedule LDL-3 consists of the documents which Grain Belt cited in the last  
5 case as their authorization from the County Commissions in the eight counties where the  
6 Line will be built to construct the Line over the public roads of those counties. I am told  
7 that this authorization is issued under Section 229.100 of the Missouri statutes, and is  
8 sometimes referred to as a franchise.

9 **Q. Please describe what is shown at Schedule LDL-4.**

10 A. The franchises at Schedule LDL-3 were issued in 2012. Schedule LDL-4  
11 consists of documents issued by five of the eight County Commissions after they issued  
12 the franchises back in 2012. As shown by these documents, those five County  
13 Commissions have apparently changed their view about Grain Belt since the franchises  
14 were first issued.

15 **Q. How did you obtain the documents shown at Schedule LDL-4?**

16 A. I personally contacted the five County Commissions, and asked for the  
17 certified copies of the documents shown in that Schedule (with one exception). The  
18 documents in Schedule LDL-4 are true and accurate copies of what they sent to me in  
19 return. The one exception is the last document in that Schedule, which was sent directly  
20 from the Caldwell County Commission to our attorney.

21 **Q. Please describe what is shown at Schedule LDL-5.**

1           A. Schedule LDL-5 consists of documents concerning eleven organizations we  
2 are aware of which complained of being listed as a supporter of GBE. There may of  
3 course be more that we have no knowledge. of.

4           **Q. Does that conclude your testimony?**

5           A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

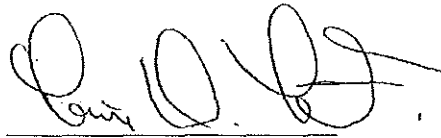
In the Matter of the Application of Grain Belt Express )  
Grain Belt LLC for a Certificate of Convenience and )  
Necessity Authorizing it to Construct, Own, Operate, )  
Control, Manage, and Maintain a High Voltage, Direct ) Case No. EA-2016-0358  
Current Transmission Line and an Associated Converter )  
Station Providing an interconnection on the Maywood- )  
Montgomery 345 kV Transmission Line )

AFFIDAVIT OF LOUIS DONALD LOWENSTEIN

STATE OF MISSOURI )  
 ) SS  
COUNTY OF CLINTON )

Louis Donald Lowenstein, being first duly sworn on his oath states:

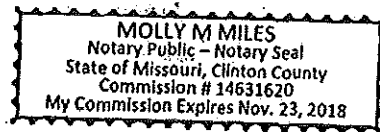
1. My name is Louis Donald Lowenstein.
2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony, submitted on behalf of the Missouri Landowners Alliance.
3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein asked are true and accurate to the best of my knowledge, information and belief, and that the documents in the attached Schedules truly and accurately represent what they purport to represent.



Louis Donald Lowenstein

Subscribed and sworn before me this 13<sup>th</sup> day of January, 2017.

Molly M. Miles  
Notary Public





**Rules of**  
**Department of Revenue**  
**Division 30—State Tax Commission**  
**Chapter 2—Original Assessment**

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**Title 12--DEPARTMENT OF REVENUE**

**Division 30--State Tax Commission  
Chapter 2--Original Assessment**

**12 CSR 30-2.010** Appeals from the Department of Revenue or State Collector of Revenue  
(Revised July 16, 1979)

**AUTHORITY:** section 138.430(1), RSMo 1969, as amended by Laws of Mo. 1978 S.B. 661, section 1, effective Aug. 13, 1978. This version of rule filed Aug. 7, 1975, effective Aug. 17, 1975. Revised: Filed April 13, 1979, effective July 16, 1979.

*Flintkorth Freight Lines, Inc. v. Missouri Highway Reciprocity Commission, 563 SW2d 521 (Mo. banc 1978). Trucking companies seeking refund of motor vehicle registration fees must exhaust administrative remedies before seeking judicial review, despite assertion by companies of "federal rights" violation.*

*John Cabin Manor Inc. v. Aylward, 97 SW2d 59 (1974). While the decisions of the tax commission are subject to judicial review, the circuit court does not have the authority to substitute its opinion as to value for the opinion of the administrative agency upon record evidence under which different conclusion might be drawn in the exercise of administrative discretion.*

*St. Louis County v. State Tax Commission, 95 SW3d 446 (1974). Courts are adhered to the general rule that technical rules of pleading are not applied to applications for relief filed with the State Tax Commission and if a petition fairly presents the claimed error or illegality it will be deemed sufficient for the purpose.*

*State ex rel. Wilson Chevrolet, Inc. v. Wilson, 332 SW2d 867 (1966). Upon appeal from a decision of a local board of equalization to the State Tax Commission, the hearing is de novo as a contested case with a record necessarily made of the evidence adduced and of which decision of the State Tax Commission upon such appeal, a judicial review may be had.*

*Op. Atty. Gen. No. 33, Otto (4-20-74). The State Tax Commission has the statutory authority to appoint hearing examiners for conducting field investigations and making advisory recommendations in appeals taken under section 138.430(1), RSMo (1969).*

**12 CSR 30-2.011** Completion of Forms by Assessors to be Used in Original Assessment by the State Tax Commission

**PURPOSE:** This rule sets forth procedures to be used by assessors in the completion of forms for original assessment by the commission.

(1) Unless otherwise provided, each assessor in the state shall estimate on Form 30, Schedule 14 the market value of property owned by each railroad, telegraph, telephone, express company and other similar public utility corporations, companies and firms (hereinafter referred to as company) doing business within his/her jurisdiction.

(2) Each assessor in the state shall provide a breakdown of the market value and assessment of real estate held by each company within his/her jurisdiction on Form 30, Schedule 15.

(3) Each assessor in the state shall provide a breakdown of the market value and assessment of motor vehicles held by each company within his/her jurisdiction on Form 30, Schedule 16.

(4) These forms shall be completed by each assessor per the attached instructions and returned to the respective company, county clerk and state tax commission on, or before April 20 of each year.

**AUTHORITY:** sections 138.320, 138.420(1) and (2), RSMo 1994.\* Original rule filed Dec. 13, 1983, effective March 12, 1984. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Amended: Filed Nov. 14, 1989, effective Feb. 25, 1990.

\*Original version: 138.320, RSMo 1969, amended 1965 and 138.420(1) and (2), RSMo 1970, amended 1975, 1981, 1978, 1983, 1989.

**12 CSR 30-2.015** Utility Property to be Assessed Locally and by the State Tax Commission

**PURPOSE:** This rule sets forth that railroad and utility property which is to be assessed by the local assessor and that property which is originally assessed by the state tax commission.

(1) The real and tangible personal property of water companies, gas distribution companies, cable television companies and rural electric cooperatives is to be assessed by the local assessor for ad valorem tax purposes.

(2) The real and tangible personal property of railroad companies is to be assessed as follows for ad valorem tax purposes:

- (A) The local assessor will assess--
1. Construction work in progress;
  2. Materials and supplies;
  3. Motor vehicles;
  4. Office furniture, office equipment, office fixtures;
  5. Office buildings, warehouse;
  6. Roundhouses, workshops;
  7. Land and buildings not assessed as distributable property; and
  8. Communication equipment not used in the movement of passengers and freight; and
- (B) The state tax commission will originally assess--

1. Rail, ballast, ties, switches, switching equipment;
2. Roadbed, superstructure, bridges, trestles, culverts;
3. Railroad right-of-way, leased railroad lines, depots, water tanks and turntables;
4. Rolling stock, engines, hand cars;
5. Communication equipment used in the movement of passengers and freight; and
6. Any other property used directly in the movement of passengers and freight.

(3) The real and tangible personal property of telephone and telegraph companies is to be assessed as follows for ad valorem tax purposes:

- (A) The local assessor will assess--
1. Motor vehicles;
  2. Construction work in progress;
  3. Materials and supplies;
  4. Office furniture, office equipment, office fixtures;
  5. Office buildings and land;
  6. Land held for future use;
  7. Buildings used predominantly to house local property and land;
  8. Workshops, warehouses and land; and
  9. Work equipment and other general equipment; and
- (B) The state tax commission will originally assess--

1. Central office equipment;
2. Station apparatus and station connections;
3. Large private branch exchanges;
4. Poles, lines, cable, wire, conduit, extensions therefor and rights-of-way;
5. Microwave towers and sites;
6. All buildings used predominantly for housing distributable equipment and land associated with the buildings; and
7. Any other equipment directly used in the provision of telephone or telegraph service.



(4) The real and tangible personal property of pipeline companies is to be assessed as follows for *ad valorem* tax purposes:

(A) The local assessor will assess--

1. Motor vehicles;
2. Construction work in progress;
3. Materials and supplies;
4. Office furniture, office equipment, office fixtures;

5. Land held for future use;

6. Communication equipment not used for control of the movement of gaseous or liquid products;

7. Workshops, office buildings, warehouses, storage tanks, loading and unloading facilities; and

8. Land associated with other locally assessed property; and

(B) The state tax commission will originally assess--

1. Field lines, line pipe and stringers;
2. Compressor station equipment and buildings;
3. Pumping equipment and buildings;
4. Measuring and regulating equipment and housing buildings;
5. Communication equipment used for control of transportation of gas or liquid products; and
6. Land and right-of-way associated with other distributable property.

(5) The real and tangible personal property of electric companies is to be assessed as follows for *ad valorem* tax purposes:

(A) The local assessor will assess--

1. Motor vehicles;
2. Construction work in progress;
3. Materials and supplies;
4. Office furniture, office equipment, office fixtures;
5. Coal piles, nuclear fuel;
6. Land held for future use;
7. Workshops, warehouses, office buildings and generating plant structures;
8. Communication equipment not used for control of generation and distribution of power;
9. Roads, railroads and bridges;
10. Reservoirs, dams and waterways;

and

11. Land associated with other locally assessed property all generating plant land; and

(B) The state tax commission will originally assess--

1. Boiler plant equipment, turbogenerator units and generators;
2. Station equipment;
3. Towers, fixtures, poles, conductors, conduit transformers, services and meters;
4. Substation equipment, fences;

5. Right-of-way;

6. Reactor, reactor plant equipment, cooling towers;

7. Communication equipment used for control of generation and distribution of power; and

8. Land associated with distributable property.

(6) The real and tangible personal property of commercial aircraft not owned by an airline company is to be assessed as follows for *ad valorem* tax purposes:

(A) The owner of commercial aircraft not owned by an airline company, hereinafter referred to as owner, shall make the claim of commercial aircraft upon submission of their personal property list to the assessor;

(B) Claims by owners, to either the State Tax Commission or the assessor, being made after May 1 but before September 1 will be processed by the State Tax Commission;

(C) The owner must notify their county assessor that they will be making a claim of commercial aircraft out of time and provide proof of such to the State Tax Commission; and

(D) Claims by a taxpayer filed for omitted property for prior years will not be processed by the State Tax Commission and the aircraft will be assessed by the county assessor.

**AUTHORITY:** sections 138.410, 138.420, and Chapters 151 and 153, RSMo 2000. \* Original rule filed Dec. 16, 1985, effective May 11, 1986. Amended: Filed Aug. 16, 2012, effective Feb. 28, 2013.

\*Original authority: 138.403, RSMo 1979, created 1945, 1947, 1948, 1950, 1951, 1952, 1953, 1954, 1955, 1956, and Chapters 151 and 153, in the Revised Statutes of Missouri 2000.

12 CSR 30-2.016 Allocation of Unit Value

**PURPOSE:** This rule sets forth a precise method for the allocation of the unit value of all originally assessable companies operating in Missouri.

(1) The unit value of the following originally assessable companies operating in Missouri will be allocated to Missouri using the schedule of accounts as prescribed on the commissions' Aggregate Statement of Taxable Property in accordance with the factors set forth in this rule:

(A) Bridge Companies. The valuation allocated to Missouri should be based on the following factor:

1. The ratio of linear feet of the bridge and its approaches within the state to the

entire length of the bridge and its approaches;

(B) Electric Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratio of total gross plant in service, total net plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors of the electric company. These factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	30%;
B. Net plant in service	30%;
C. Total operating revenues	20%;
and	
D. Net operating income	20%;

(C) Natural Gas Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratio of gross plant in service, net plant in service and miles of pipe (inch equivalent) within the state to the aggregate amount of these factors of the natural gas pipeline company. These factors are assigned the following percentage weights for the 1998 tax year:

Factor	Weight
A. Gross plant in service	43%;
B. Net plant in service	43%;
and	
C. Miles of pipe (inch equivalent)	14%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	45%;
B. Net plant in service	45%;
and	
C. Miles of pipe (inch equivalent)	10%.

(D) Products and Liquid Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. Ratios of gross plant in service and miles of pipe (inch equivalent) and barrel miles within the state to the aggregate amount of these factors of the company. These factors are assigned the following percentage weights for the 1998 tax year:

Factor	Weight
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent)	15%;
and	
C. Barrel Miles	25%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent) and	10%;
C. Barrel Miles	30%.

(F) Railroad Companies. The valuation allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the railroad company;
2. Ratio of locomotive and car miles within the state to the total locomotive and car miles of the railroad company;
3. Ratio of railway operating revenue within the state to the total railway operating revenue of the railroad company;
4. Ratio of ton miles of revenue freight within the state to the total ton miles of revenue freight of the railroad company;
5. Ratio of revenue freight tons originating and terminating within the state to the total revenue freight tons originating and terminating of the railroad company; and
6. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the railroad company;

(F) Terminal Railroad Companies. The value allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the terminal railroad company; and
2. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the terminal railroad company;

(G) Telecommunications Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors for the telecommunications company. The factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Total operating revenues	20%;
and	
C. Net operating income	20%.

(H) Telephone Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amount of these factors for the telephone

company. These factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Total operating revenues	20%;
C. Net operating income	20%.
and	

(I) Private Car Companies. The valuation allocated to Missouri should be based on the following ratios:

1. Ratio of total mileage within the state to the total mileage of the private car company;
2. Ratio of total loaded mileage within the state to the total loaded mileage of the private car company; and
3. Ratio of time spent within the state to the total annual time of the private car company.

**AUTHORITY:** sections 138.420, 151.030 and 151.060, RSMo 1994.\* This rule was previously filed as 12 CSR 30-1.016. Original rule filed Dec. 2, 1986, effective June 11, 1987. Amended: Filed Sept. 15, 1987, effective Dec. 31, 1987. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Amended: Filed May 14, 1989, effective Feb. 25, 1990. Amended: Filed May 14, 1993, effective Jan. 13, 1994. Amended: Filed May 13, 1997, effective Nov. 30, 1997.

\*Original authority: 138.420, RSMo 1991, amended 1993, 1997, 1998; 151.030, RSMo 1993, amended 1995, 1997; and 151.060, RSMo 1991, amended 1986, 1987, 1989.

**12 CSR 30-2.017 De Minimis Levels of Assessed Valuation of Private Car Companies**  
(Rescinded May 30, 2000)

**AUTHORITY:** sections 137.022 and 137.023, RSMo 1994. Original rule filed May 17, 1994, effective Sept. 30, 1994. Rescinded: Filed Sept. 20, 1999, effective May 30, 2000.

**12 CSR 30-2.018 Method of Administering the Ad Valorem Taxation of the Private Railroad Industry and Applying for the Freight Line Company Tax Credit**

**PURPOSE:** This rule sets forth the precise method of administering the ad valorem tax for the private railcar industry and the procedure for applying for the tax credit for eligible expenses.

(1) The commission will determine the statewide average rate of property taxes levied for the preceding year from reports filed by the railroad and street railway companies operating within the state. This information will be filed with the Director of Revenue along with the current year's taxable distributable assessed valuation of each freight line company on or before the first of October. In addition, this report shall include the current total main line track mileage of the railroad and street railway companies within each county to the aggregate total of the state. This report will also include the following information:

- (A) Name and mailing address of each freight line company;
- (B) Assessed valuation of the distributable property for each freight line company;
- (C) Statewide average rate of property taxes levied the preceding year; and
- (D) Amount of ad valorem tax due from each freight line company.

(2) Each freight line company applying for the tax credit authorized in subsection 137.1018.4, RSMo, shall submit a completed Form 50, Schedule 1, Schedule 3PC, and Schedule 20PC to the State Tax Commission on or before May 1 of the tax year for which the credit is sought, and no such credit shall be given to any company filing the form after that date. The method for determining whether the form is submitted within the time prescribed by this rule will be the same method used for determining the timeliness of complaints filed with the State Tax Commission as set out in 12 CSR 30-3.010(1)(C).

(3) In any year in which the general assembly appropriates insufficient funds to fully finance the tax credit authorized in subsection 137.1018.4, RSMo, the State Tax Commission, based upon the funds appropriated, shall allocate the credit proportionately among the freight lines timely requesting the tax credit for that year. The tax credit each individual freight line company will receive shall be calculated by multiplying the percentage that each company's claim (not to exceed their tax liability) represents of the total credit claims of all freight line companies (who timely submitted the required form and schedule for that tax year) multiplied by the amount of funds actually appropriated for that tax year.

**AUTHORITY:** section 137.1018, RSMo Supp. 2008 and section 137.1021, RSMo 2000. Original rule filed Sept. 20, 1999, effective May 30, 2000. Amended: Filed April 28,



2007, effective Nov. 30, 2007.

Original version: 117.874 RSMo 1978, amended 200 and 117.871, RSMo 1997.

12 CSR 30-2.010 Original Assessment by State Tax Commission and Appeals (Rescinded September 14, 1984)

AUTHORITY: section 138.420, RSMo 1978. Original rule filed Aug. 7, 1975. Amended: Filed Aug. 15, 1983, effective Nov. 14, 1983. Rescinded: Filed April 23, 1984, effective Sept. 14, 1984.

Op. Atty. Gen. No. 83 Lehr (2-38-75). The State Tax Commission has the authority and is obligated to equalize the assessments of property among the various counties and the City of St. Louis pursuant to section 138.090, RSMo, and has the duty to order any county in which valuations of property are below 33 1/3% of true value to raise the valuations of property to 33 1/3% of true value and to order any county in which valuations of property are above 33 1/3% of true value to lower the valuations of such property to 33 1/3% of true value. The State Tax Commission has no authority to equalize the assessments among various parcels of property within a county as such, but individual assessments can be raised or lowered pursuant to sections 138.380, 138.400, and 138.420, RSMo. The state auditor has no authority to compel the State Tax Commission to require the equalization of assessments among the various counties of the City of St. Louis at 33 1/3% of true value.

12 CSR 30-2.021 Original Assessment by State Tax Commission and Appeals

PURPOSE: This rule sets a precise method for appealing final decisions of the State Tax Commission on reports public utilities and other taxpayers coming under the original assessment of the commission.

(1) Every railroad, telegraph, telephone, express company and other and similar public utility corporations, companies and firms (afterwards referred to as company) doing business in Missouri, unless otherwise provided, shall proceed before the State Tax Commission as follows:

(A) Each company shall file its report with the State Tax Commission on or before April 1 of each year. Upon receipt of the report, the commission shall certify a tentative assessment to the company. The commission shall set a date upon which an informal hearing will be conducted for the company. At the

hearing, the company shall be permitted to submit to the commission evidence and exhibits indicative of the value of the subject property;

(B) Subsequent to the proceedings set out in subsection (1)(A), the commission shall certify a final assessment to the company. The commission shall have the authority to amend a certified final assessment which it deems to be erroneous, or pursuant to section 155.040.3, RSMo, certify the value of commercial aircraft not owned by an airline company, but no such amendment or certification shall be made after September 1 of the tax year in question. Such erroneous assessments shall not include disagreements over valuation, classification, or exemption, which must be addressed through the appeal process. Upon receipt of the final assessment, the company, if dissatisfied, shall file a petition for a rehearing, which shall be decided as a contested case, after hearing in the record;

(C) The petition shall be directed to the State Tax Commission. It shall state that the appeal is from the original assessment entered by the commission; the date of the assessment; the name of the taxpayer appealing; the business address of the taxpayer to which notice of hearing may be mailed; a brief statement of why the commission should change or modify the original assessment; and a brief statement of the relief to which complainant may feel entitled. The petition shall be sworn to by the complainant or his/her attorney;

(D) The petition for rehearing shall be filed not more than thirty (30) days after the company receives notice of the original assessment. The petition shall be served upon the commission by delivery, personally, to any commissioner or to the secretary of the commission or by registered mail, postage prepaid, addressed to the State Tax Commission at Jefferson City, Missouri. If personal service is made, it may be proven by the affidavit of any person competent to testify or by the official certificate of any officer authorized under the laws of Missouri to execute process. If the petition is served by mail, it shall be filed as of the date of its delivery by the postal authorities, in the office of the State Tax Commission in Jefferson City, Missouri;

(E) Discovery in appeals shall be as in other contested cases pursuant to 12 CSR 30-3.010;

(F) An assistant attorney general will assist the commission at the hearing and in preparing the decision. The commission's staff attorneys will assist commission staff in presentation of the case; and

(G) The State Tax Commission shall set the matter for hearing at the office of the State Tax Commission, Jefferson City, Missouri, within a reasonable time after that, and notify the complainant and the proper state officer of the date. The notice shall be given to the complainant by first-class mail, postage prepaid, addressed to the complainant's place of business as given the petition filed.

AUTHORITY: section 138.420, RSMo 2000.\* Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Dec. 21, 2007, effective June 30, 2008.

\*Original version: 138.420 RSMo 1983, amended 1983, 1987, 1988.

12 CSR 30-2.030 Appeals from the Local Board of Equalization (Rescinded March 12, 1984)

AUTHORITY: sections 138.430, RSMo 1978. This version of rule filed Aug. 7, 1975, effective Aug. 17, 1975. Amended: Filed June 10, 1976, effective Sept. 11, 1976. Amended: Filed Jun. 30, 1978, effective May 11, 1978. Amended: Filed April 12, 1979, effective July 16, 1979. Amended: Filed Oct. 11, 1979, effective Jan. 12, 1980. Amended: Filed Jan. 14, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Amended: Filed May 13, 1982, effective Aug. 13, 1982. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.

Richmond Heights v. Board of Equalization of St. Louis County, 586 SW2d 338 (Mo. banc 1979). Property owner on appeal to the board of equalization received a reduction in assessment. City attempted to appeal to the State Tax Commission and sought circuit court appeal from the board's reassessment and from State Tax Commission's refusal to accept appeal of board reassessment. Held, proceedings before boards of equalization are not Chapter 536 "contested cases," and so are not appealable by the city to circuit court under section 536.100, RSMo. Since there is no express statutory provision to allow city's appeal to the State Tax Commission from board's reassessment, city is bound by board's determination.

Op. Atty. Gen. No. 192, State Tax Commission of Missouri (9-16-64). Neither a county, an officer of the court nor a school district has a right to appeal to the State Tax Commission from a decision of a county board of equalization, determining the assessed valuation of an individual property.





*Op. Atty. Gen. No. 27, Evans (11-21-50). A taxpayer may appeal from the assessment of a county assessor to the county board of equalization and from their decision to the State Tax Commission. A taxpayer has no right of appeal from the assessment of county assessor directly to the State Tax Commission.*

*Article X, section 14, Mo. Const. 1945. Original rule filed April 12, 1979, effective July 16, 1979. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

**12 CSR 30-2.040 Prehearing Procedures**  
(Rescinded March 12, 1984)

*AUTHORITY: section 138.430, RSMo 1978. Original rule filed April 12, 1979, effective July 16, 1979. Rescinded and resubmitted: Filed March 12, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

**12 CSR 30-2.050 Intervention**  
(Rescinded March 12, 1984)

*AUTHORITY: Article X, section 14, Mo. Const. 1945; sections 138.430 and 316.062(1), RSMo 1978; W.L.B. Holding Company v. State Tax Commission, Cause No. 28,985, Cole County Circuit Court 1977. Original rule filed July 14, 1977, effective Oct. 13, 1977. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

**12 CSR 30-2.060 Discovery**  
(Rescinded March 12, 1984)

*AUTHORITY: sections 138.430 and 316.073, RSMo 1978. Article X, section 14, Mo. Const. 1945. Original rule filed April 12, 1979, effective July 16, 1979. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

**12 CSR 30-2.065 Subpoenas**  
(Rescinded March 12, 1984)

*AUTHORITY: sections 138.360 and 316.077, RSMo 1978. Original rule filed Jan. 14, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

**12 CSR 30-2.070 Procedure: Motions and Subpoenas**  
(Rescinded March 12, 1984)

*AUTHORITY: section 138.430, RSMo 1978.*

## Assessment Approach Definitions

### Definition - Cost Approach to Property Assessment

Cost Approach - Technique - Summary definition - IAAO - International Association of Assessing Officers  
[http://docs.iaao.org/media/Pubs/IAAO\\_Glossary.pdf](http://docs.iaao.org/media/Pubs/IAAO_Glossary.pdf) - page 42.

Cost Approach—(1) One of the three approaches to value, the cost approach is based on the principle of substitution—that a rational, informed purchaser would pay no more for a property than the cost of building an acceptable substitute with like utility. The cost approach seeks to determine the replacement cost new of an improvement less depreciation plus land value. (2) The method of estimating the value of property by: (a) estimating the cost of construction based on replacement or reproduction cost new or trended historic cost (often adjusted by a local multiplier); (b) subtracting depreciation; and, (c) adding the estimated land value. The land value is most frequently determined by the sales comparison approach.

### Definition - Income Approach to Property Assessment

Income Approach Technique - Summary definition - IAAO - International Association of Assessing Officers  
[http://docs.iaao.org/media/Pubs/IAAO\\_Glossary.pdf](http://docs.iaao.org/media/Pubs/IAAO_Glossary.pdf) - page 81.

Income Approach—One of the three approaches to value, based on the concept that current value is the present worth of future benefits to be derived through income production by an asset over the remainder of its economic life. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value.

### Definition - Stock and Debt Approach to Property Assessment

Stock and Debt Technique - Summary definition - IAAO - International Association of Assessing Officers  
[http://docs.iaao.org/media/Pubs/IAAO\\_Glossary.pdf](http://docs.iaao.org/media/Pubs/IAAO_Glossary.pdf) - page 172.

A method of appraisal in which the liabilities and equity on a company's balance sheet are valued to yield a value for the operating assets (after non-operating properties are deducted). A substitute for the sales comparison approach when sales are insufficient, as the total value of the various interest positions (taken from stock and bond sale prices in the daily newspaper or elsewhere) when summed provides a relatively objective indication of market value.

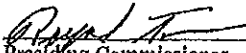
**COURT ORDER AUTHORIZING IMPROVEMENTS  
ALONG PUBLIC ROADS**

On this 23rd day of August, 2012, Grain Belt Express Clean Line LLC requests authority from the Buchanan County Commission pursuant to Section 229.100 RSMo 2000 to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Buchanan, Missouri.

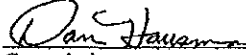
The Buchanan County Commission may, pursuant to said section approve and grant such authority as reasonably requested by Grain Belt Express Clean Line LLC. The Commission hereby grants the requested authority to Grain Belt Express Clean Line LLC, and its successors and assigns, subject to the condition that all current and future building permits, bonds, and fees from the County be obtained and all rules and regulations of the Commission pertaining to such facilities be observed by Grain Belt Express Clean Line, LLC.

Dated: August 23, 2012

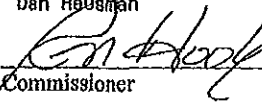
Buchanan County Commission:

  
\_\_\_\_\_  
Presiding Commissioner

Royal Turner


  
\_\_\_\_\_  
Commissioner

Dan Hausman

  
\_\_\_\_\_  
Commissioner

Ron Hook

I hereby certify that this a true and exact copy of the original order filing in my office the 23rd day of August, 2012.

  
\_\_\_\_\_  
County Clerk  
Mary Garvey

Sch.LDL-3,P.1

**County Commission, Buchanan County, Missouri**

STATE OF MISSOURI, } ss. July TERM, 20 12  
County of Buchanan, }

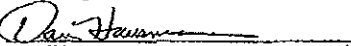
In the County Commission of said County, on the 23rd day of August, 20 12  
the following, among other proceedings, were had, viz.:

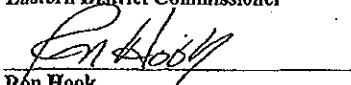
Now on this 23<sup>rd</sup> day of August, 2012 the Buchanan County Commission hereby orders that pursuant to Section 229.100 RSMo to execute an Agreement authorizing Improvements along Public Roads to Grain Belt Express Clean Line, LLC.

A copy which is attached hereto and terms and conditions incorporated by reference.

It is so ordered.

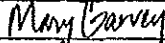

  
Royal Turner  
Presiding Commissioner

  
Dan Hansman  
Eastern District Commissioner

  
Ron Hook  
Western District Commissioner

STATE OF MISSOURI, } ss. i. Mary Garvey Clerk  
County of Buchanan, }

of the County Commission and for said County, hereby certify the above and foregoing to be a true copy of the proceedings of said County Commission, on the day and year above written, as the same appears of record, in my office. In Testimony Whereof, I have hereunto set my hand and affixed the seal of said County Commission at office in the Court House in St. Joseph, MO, this 23rd day of August, 20 12

  
Mary Garvey  
Clerk County Commission  
By  J Broadus D.C.

Sch. LDL-3, P. 2

Regular Terms of  
Commission Meeting:  
First Monday in February,  
May, August and November

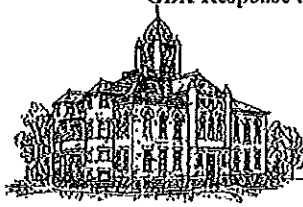
Beverly J Bryant  
Clerk to the Commission

Regular Meeting: Each Monday

C.R. BUD MOTSINGER  
Presiding Commissioner  
Hamilton, MO 64644

DONNIE COX  
Eastern District Commissioner  
Braymer, MO 64624

GERALD McDRAVER  
Western District Commissioner



## CALDWELL COUNTY COMMISSION

49 East Main, PO Box 67  
Kingston, Missouri 64650  
816.586.2571  
816.586.3001 (fax)

On this 5 day of Sept, 2012, Grain Belt Express Clean Line LLC requests authority from the Caldwell County Commission pursuant to section 229.100 RSMo 2000 to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Caldwell, Missouri.

The Caldwell County Commission may, pursuant to said section approve and grant such authority as requested by Grain Belt Express Clean Line LLC. The Commission hereby grants the requested authority to Grain Belt Express Clean Line LLC, and its successors and assigns, subject to the condition that all necessary permits from the County be obtained and all rules and regulations of the Commission pertaining to such facilities be observed by Grain Belt Express Clean Line LLC.

Dated: 9-5-12

Caldwell County Commission

C.R. Bud Motsinger  
Presiding Commissioner

Donnie Cox  
Commissioner

Gerald McDraver  
Commissioner

I hereby certify that this is a true and exact copy of the original order filing in my office the 5 day of Sept, 2012.

Beverly Bryant  
County Clerk

COPY

02-2012

On this 16 day of July, 2012, Grain Belt Express Clean Line LLC requests authority from the Carroll County Commission pursuant to section 229.100 RSMo 2000 to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Carroll, Missouri.

The Carroll County Commission may, pursuant to said section approve and grant such authority as requested by Grain Belt Express Clean Line LLC. The Commission hereby grants the requested authority to Grain Belt Express Clean Line LLC, and its successors and assigns, subject to the condition that all necessary permits from the County be obtained and all rules and regulations of the Commission pertaining to such facilities be observed by Grain Belt Express Clean Line LLC.

Dated: 7-16-12



Carroll County Commission

[Signature]  
Presiding Commissioner

[Signature]  
Commissioner

[Signature]  
Commissioner

I hereby certify that this is a true and exact copy of the original order filing in my office the 16<sup>th</sup> day of July, 2012.

[Signature]  
County Clerk

On this 16<sup>th</sup> day of July, 2012, Grain Belt Express Clean Line LLC requests authority from the Chariton County Commission pursuant to section 229.100 RSMo 2000 to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Chariton, Missouri.

The Chariton County Commission may, pursuant to said section approve and grant such authority as requested by Grain Belt Express Clean Line LLC. The Commission hereby grants the requested authority to Grain Belt Express Clean Line LLC, and its successors and assigns, subject to the condition that all necessary permits from the County be obtained and all rules and regulations of the Commission pertaining to such facilities be observed by Grain Belt Express Clean Line LLC.

Dated: July 16, 2012

Chariton County Commission

Tony McCallum  
Presiding Commissioner

Ray Howell  
Eastern District Commissioner

Augusta Blacklock  
Western District Commissioner

I hereby certify that this is a true and exact copy of the original order filing in my office the 16<sup>th</sup> day of July, 2012.

Ann Liddell  
County Clerk

On this 17<sup>th</sup> day of July, 2012, Grain Belt Express Clean Line LLC requests authority from the Clinton County Commission pursuant to section 229.100 RSMo 2000 to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Buchanan, Missouri.

*C. Dow Clinton CLK*  
The Clinton County Commission may, pursuant to said section approve and grant such authority as requested by Grain Belt Express Clean Line LLC. The Commission hereby grants the requested authority to Grain Belt Express Clean Line LLC, and its successors and assigns, subject to the condition that all necessary permits from the County be obtained and all rules and regulations of the Commission pertaining to such facilities be observed by Grain Belt Express Clean Line LLC.

Dated: 7/17/12

Clinton County Commission

*Wade Willett*  
Presiding Commissioner

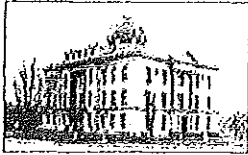
*Charles Dawson*  
Commissioner

*Harry King*  
Commissioner

I hereby certify that this is a true and exact copy of the original order filing in my office the 17 day of July, 2012.

*Mary Blanton*  
County Clerk





## Monroe County Commission

300 N. Main • Room 203 • Paris, MO 65275-1399 • 660-327-5107 • FAX 660-327-1019

Mike Whelan  
Eastern District

Mike Minor  
Presiding

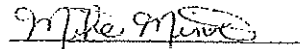
Glenn E. Turner  
Western District

On this 30th day of July, 2012, Grain Belt Express Clean Line LLC requests authority from the Commission pursuant to section 229.100 RSMo 2000 to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the county maintained roads and highways of the County of Monroe, Missouri.

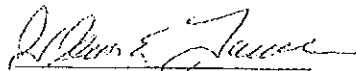
The Monroe County Commission may, pursuant to said section approve and grant such authority as requested by Grain Belt Express Clean Line LLC. The Commission hereby grants the requested authority to Grain Belt Express Clean Line LLC, and its successors and assigns, subject to the condition that all necessary permits from the County be obtained and all rules and regulations of the Commission pertaining to such facilities be observed by Grain Belt Express Clean Line LLC.

Dated: July 30, 2012


Monroe County Commission

  
Mike Minor, Presiding Commissioner

  
Mike Whelan, Eastern Commissioner

  
Glenn E. Turner, Western Commissioner

I hereby certify that this is a true and exact copy of the original order filing in my office the 30 day of July 2012.

  
Sandra Francis, County Clerk

Sch. LDI-3, p.7

**INTERGOVERNMENTAL AGREEMENT  
TRANSMISSION LINE INSTALLATION & REPAIR**

This Intergovernmental Agreement is entered between Grain Belt Express Clean Line LLC (hereafter referred to as "Constructor") and Ralls County (hereafter referred to as "County") pursuant to Section 70.220 RSMo. to grant Constructor permission to construct and maintain utility lines and to grant access to the ground surface only over certain of the county public roads and connected rights of way, in Ralls County, Missouri.

Section 1. County grants Constructor permission to build and maintain utility lines over the ground surface only of certain of the county public roads and connected rights of way in Ralls County, Missouri.

Section 2. County grants Constructor permission to access to build and maintain utility lines over the ground surface only of certain of the county public roads and connected rights of way in Ralls County, Missouri.

Section 3. County shall have no responsibility for the utility lines which are owned by Constructor.

Section 4. Constructor shall provide advance notice to County in advance of any construction activity and maintenance activity on the subject ground surface only of certain of the county public roads and connected rights of way that are the subject of this Agreement.

Section 5. Constructor agrees to hold County harmless from any and all damages resulting from the placement, construction, maintenance, and operation of the utility lines, including the payment of attorney fees, costs of litigation related to the utility lines, the payment for any judgments entered against County and all other costs and expenses related to the utility lines. Counsel for County shall be selected by County.

Section 6. Constructor agrees that it will construct and maintain the utility lines at the level of industry standards accepted at the time any construction or maintenance is performed.

Section 7. Constructor agrees to comply with any and all federal and state laws and applicable regulations relating to the construction, upkeep, maintenance and repair of utility lines as they now exist or may exist during the life of the utility lines.

*Sch. LDL-3, p. 8*

Section 8. Constructor agrees to replace the road bed and road surfaces and rights of way to the standard and condition of such as required by County at the time that any work is commenced. Constructor agrees to pay for any road work performed by County to insure the quality of the road bed and rights of way are returned to their pre-construction condition if Constructor fails to properly perform the work to the satisfaction of County.

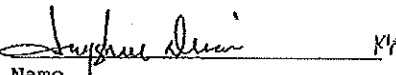
Section 9. This Agreement shall be interpreted under Missouri law and only subject to state court jurisdiction.

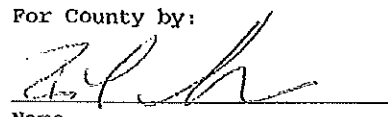
Section 10. The parties agree that, if any litigation arises between them related to the terms or enforcement of this Agreement, venue is only proper in Ralls County and in no other place in Missouri.

Section 11. All parties to this Agreement represent that they have the authority to enter into this Agreement and that the signatories hereto are authorized to sign for the respective party.

Section 12. The terms of this Agreement and any liability that may arise under it is not a waiver of any defenses or immunities that County possesses by virtue of the fact that it is a governmental entity in Missouri. No defense raised or action taken to advance this Agreement by Constructor in behalf of County shall be considered as or act as a waiver of any immunities or defenses available to County as to any person, including but not limited to Constructor.

Entered this 23 day of AUGUST, 2012, by and between the following:

For Constructor by:  
  
Name  
Executive Vice President  
Title

For County by:  
  
Name  
Presiding Commissioner

ATTEST:  
  
County Clerk

**RALLS COUNTY, MISSOURI RESOLUTION**

**RIGHT OF WAY ACCESS AGREEMENT**

**WHEREAS**, Ralls County, Missouri is the owner of non-state public roads within the geographic territory of the county; and

**WHEREAS**, Section 229.100 RSMo. requires County Commission permission to use county right of way over or under or across county roads; and

**WHEREAS**, Grain Belt Express Clean Line LLC has a need to construct utility lines using county right of way; and

**WHEREAS**, such utility lines must run over certain county public roads and connected rights of way; and

**WHEREAS**, a need has been demonstrated to the County Commission to provide access to the ground surface only of certain of the county public roads and connected rights of way; and

**WHEREAS**, Ralls County is authorized under Section 70.220 RSMo. to enter into contracts with other entities to advance County programs consistent with county authority; and

**WHEREAS**, Ralls County is authorized under Section 49.270 RSMo. to engage in all matter of transactions to county property;

**NOW THEREFORE BE IT RESOLVED:**

That the County Commission finds that it is necessary to grant access to the ground surface only of certain of the county public roads and connection rights of way, and

That a contract for such access with guarantees from Grain Belt Express Clean Line LLC is in the best interests of the County; and

That in such contract, Grain Belt Express Clean Line LLC will guarantee that the quality of the road bed and rights of way over the identified county public roads and connected rights of way will be replaced and maintained in the condition it existed prior to the utility lines passing over the road bed and connected rights of way; and

That in such contract Grain Belt Express Clean Line LLC will hold harmless Ralls County from any and all damages resulting from the placement, construction, and operation of the utility lines,

*Sch. LDL-3, P. 10*


including the payment of attorney fees, costs of litigation related to the utility lines, the payment for any judgments entered against the County and all other costs and expenses related to the utility lines; and

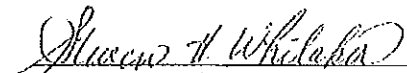
That the Agreement attached to this Resolution is the contract authorized by the County Commission to be executed in behalf of Ralls County, Missouri as the document that encompasses all of the terms and conditions associated with the grant of access to the ground surface only over certain of the county public roads, to Grain Belt Express Clean Line LLC for the utility lines; and

That the Presiding Commissioner of Ralls County is directed to execute the attached Agreement upon receipt of an executed copy of the Agreement from Grain Belt Express Clean Line LLC.


Adopted this 23 day of AUGUST, 2012, by roll call vote as follows:

  
\_\_\_\_\_  
Presiding Commissioner

  
\_\_\_\_\_  
Eastern Commissioner

  
\_\_\_\_\_  
Western Commissioner

ATTEST:

  
\_\_\_\_\_  
County Clerk

INTERGOVERNMENTAL AGREEMENT  
ELECTRIC TRANSMISSION LINE INSTALLATION & REPAIR

LLC  
KSC  
12

This Intergovernmental Agreement is entered between Grain Belt Express Clean Line (hereafter referred to as "Constructor") and Randolph County (hereafter referred to as "County") pursuant to Section 70.220 RSMo to grant Constructor permission to construct and maintain utility lines and to grant access to the ground over and underlying certain of the county public roads and connected rights of way in Randolph County, Missouri.

Section 1. County grants Constructor permission to build and maintain utility lines over and under the ground underlying certain of the county public roads and connected rights of way in Randolph County, Missouri.

Section 2. County grants Constructor permission to access to build and maintain utility lines over and under the ground underlying certain of the county public roads and connected rights of way in Randolph County, Missouri.

Section 3. County shall have no responsibility for the utility lines which are owned by Constructor.

Section 4. Constructor shall provide advance notice to County in advance of any construction activity and maintenance activity on the subject ground underlying certain of the county public roads and connected rights of way that are the subject of this Agreement.

Section 5. Constructor agrees to hold County harmless from any and all damages resulting from the placement, construction, maintenance, and operation of the utility lines, including the payment of attorney fees, costs of litigation related to the utility lines, the payment for any judgments entered against County and all other costs and expenses related to the utility lines. Counsel for County shall be selected by County.

Section 6. Constructor agrees that the any underground utility lines will be buried at least six (6) feet below the surface of the road bed and connected rights of way.

Section 7. Constructor agrees that it will construct and maintain the utility lines at the level of industry standards for high voltage, direct current electric transmission lines accepted at the time of any construction or maintenance is performed.

Section 8. Constructor agrees to comply with any and all federal and state laws and applicable regulations relating to the construction, upkeep,

maintenance and repair of utility lines as they now exist or may exist during the life of the utility lines.

Section 9. Constructor agrees to replace the road bed and road surfaces and rights of way to the standard and condition of such as required by County at the time that any work is commenced. Constructor agrees to pay for any road work performed by County to insure the quality of the road bed and rights of way are returned to their pre-construction or repair or maintenance condition if Constructor fails to properly perform the work to the satisfaction of County.

Section 10. This Agreement shall be interpreted under Missouri law and only subject to state court jurisdiction.

Section 11. The parties agree that if any litigation arises between them related to this terms or enforcement of this Agreement, that venue is only proper in Randolph County and in no other place in Missouri.

Section 12. All parties to this Agreement represent that they have the authority to enter into this Agreement and that the signatories hereto are authorized to sign for the respective party.

Section 13. The terms of this Agreement and any liability that may arise under it is not a waiver of any defenses or immunities that County possesses by virtue of the fact that it is a governmental entity in Missouri. No defense raised or action taken to advance this Agreement by Constructor in behalf of County shall be considered as or act as a waiver of any immunities or defenses available to County as to any person, including but not limited to Constructor.

Entered this 07<sup>th</sup> day of September, 2012, by and between the following:

For Constructor, by:

Hydric Duvall Esq  
Name & Title

For County, by

Aussan Carter  
Presiding Commissioner

ATTEST:

Will Allie  
County Clerk





**RANDOLPH COUNTY, MISSOURI RESOLUTION**

**RIGHT OF WAY ACCESS AGREEMENT**

WHEREAS, Randolph County, Missouri is the owner of non-state public roads within the geographic territory of the county; and

WHEREAS, Section 229.100 RSMo requires County Commission permission to use county right of way over or under or across county roads; and

WHEREAS, Grain Belt Express Clean Line LLC has a need to construct utility lines using county right of way; and

WHEREAS, such utility lines must run over or under certain county public roads and connected rights of way; and

WHEREAS, a need has been demonstrated to the County Commission to provide access to the ground of certain of the county public roads and connected rights of way; and

WHEREAS, Randolph County is authorized under Section 70.220 RSMo to enter into contracts with other entities to advance County programs consistent with county authority; and

WHEREAS, Randolph County is authorized under Section 49.270 RSMo to engage in all matter of transactions related to county property:

NOW THEREFORE BE IT RESOLVED:

That the County Commission finds that it is necessary to grant access to the ground of certain of the county public roads and connected rights of way; and

That a contract for such access with guarantees from Grain Belt Express Clean Line LLC is in the best interests of the County; and

That in such contract Grain Belt Express Clean Line LLC will guarantee that the quality of the road bed and rights of way over or under the identified county public roads and connected rights of way will be replaced and maintained in the condition it existed prior to the utility lines passing over or under the road bed and connected rights of way; and

That the buried utility lines will be at least six (6) feet below the surface of the road bed and connected rights of way; and

That in such contract Grain Belt Express Clean Line LLC will hold harmless Randolph County for any and all damages resulting from the placement,

construction, and operation of the utility lines, including the payment of attorney fees, costs of litigation related to the utility lines, the payment for any judgments entered against the County and all other costs and expenses related to the utility lines; and

That the Agreement attached to this Resolution is the contract authorized by the County Commission to be executed in behalf of Randolph County, MO as the document that encompasses all of the terms and conditions associated with the grant of access to the ground over and underlying certain of the county public roads; and

That the Presiding Commissioner of Randolph County is directed to execute the attached Agreement upon receipt of an executed copy of the Agreement from Grain Belt Express Clean Line LLC.

Adopted this 6<sup>th</sup> day of September, 2012 by roll call vote as follows:

*Nelson Carter*  
Presiding Commissioner

*Wayne Wilcox*  
Associate Commissioner

*James Pritchard*  
Associate Commissioner

ATTEST:

*Will [Signature]*  
County Clerk



Office of  
Clinton County Commissioners

Wade L. Wilken, Jr.  
Presiding Commissioner

Charles Dawson  
1st District Commissioner

Larry C. King  
2nd District Commissioner



Clinton County Courthouse  
207 North Main  
Plattsburg, Missouri 64477  
(816) 539-2536

State of Missouri

March 4, 2014

Grain Belt Express Clean Line  
1001 McKinney Street, Suite 700  
Houston, TX 77002

To whom it may concern,

On July 17, 2012 the Clinton County Commission issued a resolution authorizing Grain Belt Express Clean Line, LLC to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Clinton, Missouri.

It has come to our attention that we acted prematurely in issuing this resolution. Therefore, on March 4, 2014 we are officially rescinding the resolution issued on 17 July 2012. A copy of this is being sent to the Missouri Public Service Commission as well.

Please update your files accordingly.

Sincerely,

Wade Wilken, Jr.  
Presiding Commissioner

Charles Dawson  
1<sup>st</sup> District Commissioner

Larry King  
2<sup>nd</sup> District Commissioner

Cc: Missouri Public Service Commission

Sch. LDL-4, p. 1

CERTIFICATION OF RESCISSION OF FRANCHISE

I hereby certify that the foregoing document is a true and exact copy of a document which was filed in my office on the 4 day of March, 2014.

Mary Blanton  
Mary Blanton  
County Clerk  
Clinton County, Missouri

Dated: 4-3-14

Sch. LDL-4, p. 2

# CHARITON COUNTY COMMISSION

306 S. Cherry St.  
Keytesville, MO 65261  
Phone 660-288-3200 Fax 660-288-3403

Tony McCollum  
Presiding Commissioner  
Susan Littleton  
Clerk of the County Commission  
660-288-3273

Steve Atkinson  
Eastern District Commissioner  
Gary Clark  
Western District Commissioner

March 31, 2014

Missouri Public Service Commission  
200 Madison St.  
Jefferson City, MO 65101

To Whom It May Concern:

At an earlier date you received a Resolution in support of Grain Belt Express Clean Line LLC by the Chariton County Commission. After further review of this company we feel that we were premature in our support. Many of our citizens are opposed to this line going through our county. They are concerned about the impact that these high voltage lines may have on their livelihood, health, economy, future land use and the aesthetic beauty of the area. We feel there are many questions that need to be answered such as:

Will these extreme high voltage lines really improve the lives of Chariton County citizens and the citizens of Missouri?

What health hazard do these lines pose on humans and livestock?

How will these lines negatively impact the use of GPS for farmers in our county and our state?

How will these lines negatively impact the use of cell phone and emergency 2-way radios?

How will these lines negatively impact the farming ground that is directly under these lines of which our landowners will still pay tax?

Why should Missouri provide the access without any use of energy?

Will wind energy be a viable energy source in 10 years; if not, why allow these huge poles and lines to ruin our landscape?

COMMISSION MEETS EVERY MONDAY

Sch. LDL-4, p. 3

Is the short term gain in economic activity for construction and taxes realized, offset the long term negative effects of these lines?

Who are the owners of Grain Belt Express Clean Line LLC, and are they reputable in their long term goals, or are the owners' plans only to make a quick dollar by selling to another investor or even a middle east investor?

Does the east coast even want this power from Grain Belt Express Clean Line LLC?

These are only a sample of questions we feel compelled to inform you of. However, we feel very strongly that these and many more questions need to be answered before any approval is granted to Grain Belt Express Clean Line LLC to construct a high voltage DC electric line across Chariton County or the State of Missouri.

Sincerely,

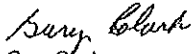
Chariton County Commission



Tony McCollum  
Presiding Commissioner



Steve Atkinson  
Eastern District Commissioner




Gary Clark  
Western District Commissioner

sl

CERTIFICATION OF RESCISSION OF FRANCHISE

I hereby certify that the foregoing document is a true and exact copy of a document which was filed in my office on the 31st day of March, 2014.

  
Susan Littleton  
County Clerk  
Chariton County, Missouri

Dated: 7-7-14

Sch. LDL-4, p.5

C.R. BUD MOTSINGER  
Presiding Commissioner  
Hamilton, MO 64644

DONNIE COX  
Eastern District Commissioner  
Braymer, MO 64624

GERALD McBRAYER  
Western District Commissioner



Regular Terms of  
Commission Meeting:  
First Monday in February,  
May, August and November

Beverly J Bryant  
Clerk to the Commission

Regular Meeting: Each Monday

## CALDWELL COUNTY COMMISSION

49 East Main, PO Box 67  
Kingston, Missouri 64650  
816.586.2571  
816.586.3001 (fax)

March 10, 2014

Missouri Public Service Commission  
200 Madison Street  
Jefferson City, MO 65101

RE: Grain Belt Express Clean Line LLC

Dear Public Service Commissioners:

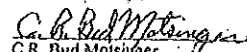
Grain Belt Express Clean Line LLC is proposing the establishment of a high voltage DC current transmission line across the state of Missouri. The transmission line is apparently routed to pass through Caldwell County. Many of the citizens of Caldwell County are opposed to this line going through Caldwell County. They are concerned about the impact that these high voltage lines may have on their livelihood, health, economy, future land use and the aesthetic beauty of the area. There are many unanswered questions that should be addressed prior to the public service commission acting on any application of Grain Belt Express Clean Line LLC.

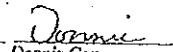
Therefore, the Caldwell County Commission wants the Public Service Commission to be absolutely clear that the Caldwell County Commission has Not Granted Approval for Grain Belt Clean Line Express LLC to construct, erect, place, maintain, or operate poles, lines, and other conduits conductors, and associated structures and equipment for utility purposes through, along, across, under or over the county maintained roads and highways of Caldwell County Missouri as pursuant to Section 229.100 RSMo. The Caldwell County Commission further wants the Public Service Commission to be clear that the prior correspondence to the Public Service Commission dated March 12, 2012 and September 5, 2012 is rescinded and the letter dated February 10, 2014 is further clarification of the counties concerns. The Caldwell County Commission strongly encourages the Missouri Public Service Commission to carefully consider the request of Grain Belt Express Clean Line LLC and the future impact that this transmission line would have on the state of Missouri and specifically on the citizens of Caldwell County before granting public utility status and thus the right to obtain easements and right-of-way by use of eminent domain.

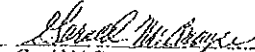
Thank you for your careful consideration of this very sensitive issue. We would welcome the opportunity to discuss this issue with the Public Service Commission in more detail if you would so desire.

Sincerely,

Caldwell County Commission

  
C.R. Bud Motsinger  
Presiding Commissioner

  
Donnie Cox  
Eastern Commissioner

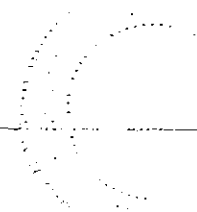
  
Gerald McBrayer  
Western Commissioner

Sch. LDL-4, p. 6



CERTIFICATION OF RESCISSION OF FRANCHISE

I hereby certify that the foregoing document is a true and exact copy of a document which was filed in my office on the 10 day of March, 2014.

  
*Beverly Bryant*  
Beverly Bryant  
County Clerk  
Caldwell County, Missouri

Dated: July 7, 2014  
*PO*

RALLS COUNTY COMMISSION



P.O. Box 400      311 S Main St  
New London, MO 63459  
573-985-7111

Steven H. Whitaker  
Western Commissioner

Robert See  
Presiding Commissioner

RC Harlow  
Eastern Commissioner

24 March 2014

Missouri Public Service Commission  
200 Madison Street  
PO Box 360  
Jefferson City, MO 65102-0360

Dear Commissioners,

On August 23, 2012 the Ralls County Commission signed a Resolution granting Grain Belt Express Clean Line LLC access to the ground surface only of a certain of the county public roads and connected rights of way. At that point in time it was deemed to be in the best interest of the County.

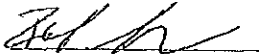
As of this date the Ralls County Commission upon extensive investigation have determined there are too many conflicting stories regarding the effect of this endeavor. In addition the majority of citizens of Ralls County that have voiced an opinion are not in favor of this project by a wide margin.

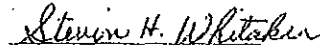
Therefore the Ralls County Commission hereby retracts and officially denies the approval of Grain Belt Express Clean Line LLC the authority to construct, erect, place, and maintain utility lines and to grant access to the ground surface only over certain of the county public roads and connected rights of way, in Ralls County, Missouri. Until such time that Grain Belt Express Clean Line LLC has utility status in the State of Missouri and the approval of the Missouri Public Service Commission.

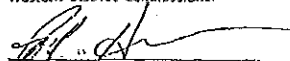
Ralls County Commission feels very strongly due to all the conflicting information and overwhelming citizen displeasure that approval not be granted. If such approval is granted by the Missouri Public Service Commission to Grain Belt Express Clean Line LLC then Ralls County Commission will be subject to section 229.100 RSMO 2000.

Respectfully,

Ralls County Commission

  
Presiding Commissioner  
Robert L. See

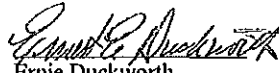
  
Steven H. Whitaker  
Western District Commissioner

  
RC Harlow  
Western District Commissioner

Sch. LDL-4, p. 8

CERTIFICATION OF RESCISSION OF FRANCHISE

I hereby certify that the foregoing document is a true and exact copy of a document which was filed in my office on the 24<sup>th</sup> day of March, 2014.

  
Ernie Duckworth  
County Clerk  
Ralls County, Missouri

Dated: 7-7-14

Sch. LDL-4, p. 9



## Monroe County Commission

300 N. Main • Room 203 • Paris, MO 65275-1399 • 660-327-5107 • FAX 660-327-1019

**Mike Whelan**  
*Eastern District*

**Mike Minor**  
*Presiding*

**Glenn E. Turner**  
*Western District*

On the 30th day of July, 2012 Grain Belt Express Clean Line LLC requested authority from the commission pursuant to section 229.100 RSMO 2000 to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the county maintained roads and highways of the County of Monroe, Missouri.

The Monroe County Commission may, pursuant to said section approve and grant such authority as requested by Grain Belt Express Clean Line LLC.

On July 30th, 2012 the Commission did grant the requested authority to Grain Belt Express Clean Line LLC, and its successors and assigns, subject to the condition that all necessary permits from the County be obtained and all rules and regulations of the Commission pertaining to such facilities be observed by Grain Belt Express Clean Line LLC.

After further review of the granting of the approval on July 30th 2012 by the Commission to Grain Belt Express Clean Line LLC, it was determined by the Commission the decision to grant such authority was premature.

Grain Belt Express Clean Line LLC cannot be granted such authority by the Monroe County Commission until such a time that Grain Belt Express Clean Line LLC has utility status in the State of Missouri by receiving the official approval of the Missouri Public Service Commission.

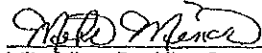
Therefore, the Monroe County Commission hereby retracts and officially denies the approval of Grain Belt Express Clean Line LLC the authority to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the county maintained roads and highways of the County of Monroe, Missouri. Until such a time that Grain Belt Express Clean Line LLC has utility status in the State of Missouri and the approval of the Missouri Public Service Commission.

After such approval has been given by Missouri Public Service Commission to Grain Belt Express Clean Line LLC then the Monroe County Commission may, pursuant to section 229.100 RSMO 2000 approve and grant such authority as requested by Grain Belt Express Clean Line LLC.

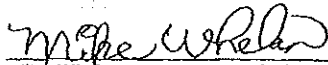
Sch. LDL-4, p. 10

Dated: January 24, 2014

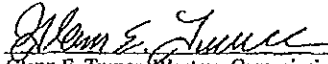
Monroe County Commission



Mike Minor, Presiding Commissioner

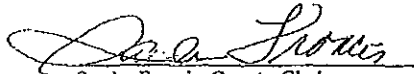


Mike Whelan, Eastern Commissioner



Glenn E. Turner, Western Commissioner

I, hereby certify that this is a true and exact copy of the original order filing in my office  
the 24<sup>th</sup> day of January, 2014.

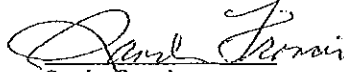


Sandra Francis, County Clerk

Sch. LDL-4, p. 11

CERTIFICATION OF RESCISSION OF FRANCHISE

I hereby certify that the foregoing document is a true and exact copy of a document which was filed in my office on the 24 day of January 2014.



Sandra Francis  
County Clerk  
Monroe County, Missouri

Dated: 1/24/14

Sch. LDL-4, p.12

CALDWELL COUNTY COMMISSION  
49 East Main, PO Box 67  
Kingston, Missouri 64650

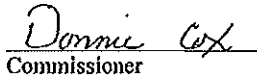
At a meeting on September 5, 2012, the County Commission approved a document which states that it granted authority to Grain Belt Express Clean Line LLC pursuant to Section 229.100 RSMo to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Caldwell, Missouri.

Since that time, information has come to the attention of the County Commission which leads it to question that grant of authority to Grain Belt Express. Accordingly, if our grant of authority of September 5, 2012 to Grain Belt Express was valid, the County Commission does hereby rescind and revoke the authority granted that date to Grain Belt Express to construct, erect, place, maintain, own and operate poles, lines, and other conduits, conductors and associated structures and equipment for utility purposes through, along, across, under and over the public roads and highways of the County of Caldwell, Missouri.

Dated: 8-4-2014

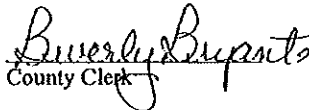
Caldwell County Commission

  
Presiding Commissioner

  
Commissioner

  
Commissioner

I certify that this is a true and exact copy of the original order filed in my office on the 4th day of Aug., 2014.

  
County Clerk

Sch. LDL-4, p.13

DAILY & MURRELL LAW OFFICE  
613 FIRST STREET  
P.O. BOX 215  
GLASGOW, MO 65254  
TELEPHONE (660)338-2144 \*\* FAX (660)338-2561

WILLIAM J. DAILY

STEPHEN M. MURRELL

March 21, 2014

Missouri Public Service Commission  
P. O. Box 0360  
Jefferson City, MO 65102

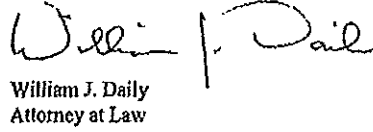
Re: Case NoEA-2014-0207  
Clean Line Grain Belt Express

To Whom It May Concern:

The purpose of this letter is to correct what appears to be a misrepresentation contained in lists which are being circulated by Clean Line Grain Belt Express stating that the cities of Brunswick and Salisbury are in support of the current proposal in the above named case. I know of no such support for the project by the government officials in those cities.

I am and have for some time been the city attorney for both the City of Brunswick, Missouri [since April, 2012] and the City of Salisbury, Missouri [since 2003]. I have been at all regular meetings of both cities for at least two years, have checked with the city clerk and/or officers in each city concerning any supposed endorsement of Clean Line and can find no record of any support for the project within either city's government records or with their officers. In fact, the city council for the City of Salisbury is actively opposed to the project and several members of that council have voiced strong opposition to the project over the past several months.

Sincerely,

  
William J. Daily  
Attorney at Law

Sch. LDL-5, p.1



4/14/2014

Gmail Case EA-2014-0207 Grain Belt Express

Great Southern Bank



Case EA-2014-0207-Grain Belt Express

## Case EA-2014-0207-Grain Belt Express

Doug W. Marrs <DMarrs@greatsouthernbank.com> Thu, Apr 3, 2014 at 2:10 PM  
To: "pscinfo@psc.mo.gov" <pscinfo@psc.mo.gov>  
Cc: "mrodenbaugh61@gmail.com" <mrodenbaugh61@gmail.com>, "Kelly A. Polonus" <KPolonus@greatsouthernbank.com>

I represent Great Southern Bank and am the Vice President of Operations and the COO. We would like to rescind any support endorsement that refers to Great Southern Bank. Any prior endorsement was not approved by our Corporation. We appreciate any assistance you can give us relating to this matter. Please give me a call if you have any questions.

Doug Marrs | Vice President


Great Southern Bank | Operations


218 S. Glenstone | Springfield, Mo. 65802

Phone 417-895-4569 | Fax 417-895-4533

DougMarrs@greatsouthernbank.com | www.greatsouthernbank.com

### 2 attachments

 Clean\_Line\_Supporters[1].pdf  
79K

 Block GBE sample commissioner business letter.doc  
23K

Sch. LDL-5, p. 2

4/14/2014

Gmail Grain belt



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## Grain belt

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**Brad.Brown@amwater.com**

Fri, Mar 28, 2014 at 11:01

<Brad.Brown@amwater.com>

AM

To: "mrodenbaugh61@gmail.com" <mrodenbaugh61@gmail.com>

Cc: Ann.Dettmer@amwater.com, christie.barnhart@amwater.com

We have no knowledge within our company of having written anything in support of this initiative.

Regards

Brad Brown - Missouri American.

Sent from my iPhone

- MO Am Water -

Sch. LDL-5, p.3

Klingner

143

**Macy J. Rodenbaugh**

---

**From:** Mark C. Bross <mcb@klingner.com>  
**Sent:** Tuesday, March 25, 2014 8:27 AM  
**To:** Jerad R. Noland; Macy J. Rodenbaugh  
**Subject:** Re: FW: Block Grain Belt - How you can help

Jerad/Macy:

We are unsure how we got listed as a supporter, but it appears we are initiating steps to remove our support for this. Thanks for bringing it to our attention.

Thanks.

**Mark C. Bross, PE**  
Senior Project Engineer

**Klingner & Associates, PC**  
4510 Paris Gravel Road | Hannibal, MO 63401  
Office: 573.221.0020 | Fax: 573.221.0012 | [www.klingner.com](http://www.klingner.com)  
[mcb@klingner.com](mailto:mcb@klingner.com)



[REDACTED]

[REDACTED]

Big River Oil

**Macy J. Rodenbaugh**

**From:** Stewart McIntyre <smcintyre@bigriveroil.com>  
**Sent:** Wednesday, March 26, 2014 4:06 PM  
**To:** Jerad R. Noland; Macy J. Rodenbaugh; jutterba@amfam.com; Phyllis Bross  
**Subject:** FW: Case EA2014-0207-Grain Belt Express

FYI

**From:** PSC Info (Public Info Email Address) - PSC [mailto:pscinfo@psc.mo.gov]  
**Sent:** Wednesday, March 26, 2014 2:32 PM  
**To:** 'Stewart McIntyre'  
**Subject:** RE: Case EA2014-0207-Grain Belt Express

Dear Mr. McIntyre:

Thank you for contacting our office. This letter is to acknowledge receipt of your email concerning Grain Belt Express Clean Line, LLC (Grain Belt). Your questions and comments are important to us and have been filed into Grain Belt Clean Line's application case EA-2014-0207. As a part of the official case file, the Commission will be able to view all public comments for consideration.

If at any time you have questions or concerns regarding this matter, please feel free to contact our office at 1-800-392-4211.

Sincerely,

Consumer Services Unit

**From:** Stewart McIntyre [mailto:smcintyre@bigriveroil.com]  
**Sent:** Wednesday, March 26, 2014 1:48 PM  
**To:** PSC Info (Public Info Email Address) - PSC  
**Subject:** Case EA2014-0207-Grain Belt Express  
**Importance:** High

Big River Oil

A201402904

Dear Commissioners,

I am writing in regards to case no. EA-2014-0207.

I am very much opposed to the Grain Belt Express Clean Line transmission line and ask that you please DENY them Public Utility status. As a Missouri business owner, I believe that we do not need the electricity and would not benefit from it. It would violate property rights, reduce property values far more than compensation, spoil our rural landscape, cause hundreds of acres of deforestation, create obstacles to farming, limit future land use options, and cause potential health risks to human and livestock.

Additionally, Clean Line has put our company name down on supporting propaganda material without our permission. I do not agree or appreciate the tactics being used for this proposed project.

Thank you!

Respectfully,

Scg. LDI-5, p. 5

Free Scores Now - 3 Bureau Credit Report - View your latest Credit Scores from all 3 bureaus in 60 seconds for \$0

**CASE #BA2014-0207**

Jason D. Jones, PLS <jason@jonesurveying.com> 12:49 PM (1 hour ago)

Dear Sirs:

Please accept this email as notification that my company Jones Surveying, Inc. neither supports or opposes the Gralich Express Project. I attended an informational meeting sometime in the past and it has come to my attention this company is using my company in their documentation. I attended the meeting in hopes that maybe I would gain possible work from this project but at no time did I lend my support. I have contacted the company to have my name removed as well.

Thank you.

Jason D. Jones, PLS  
 Jones Surveying, Inc.  
 212 South Main  
 Palmyra, Missouri 64661  
 (573) 783-2522

**FREE SCORES NOW**  
 ✓ 3 Bureau Credit Report  
 View your latest Credit Scores from all 3 bureaus in 60 seconds for \$0  
 \$19 Car Insurance - New

P201402903

*Jones Surveying*

Sch. LDL-5, p. 6

You are using a version of Internet Explorer which Gmail no longer supports. Some features may not work correctly. Upgrade to a modern browser, such as Google Chrome. [Dismiss](#)

Compose

**Hale R-1 School** 1 box

**Clint Heusser** to psch@ps, me 11:54 AM (13 min/1 hr ago)

**To Whom It May Concern:**

Please take the Hale R-1 School off the list of schools that support the Girls Soft Express Project. Those individuals that signed the paper indicating they supported the project were asked for their place of employment and they do not have permission to speak on behalf of the Hale R-1 School. Thank you for your cooperation in this matter. If you have any questions please call me at 650-565-2417. Thanks again.

**Clint Heusser**  
Saps@psd.net  
Hale R-1 School

**People (2)**  
**Clint Heusser**  
[Add to contacts](#)

**Show details**

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[Click here to Reply](#) [Reply to all](#) or [Forward](#)

Hale Schools

Sch. LDL-5, p. 7

Public Service Commission

Rich Sedy <RS2@hannibal.k12.mo.us> Mar 27 (1 day ago)

Hi,

Per our telephone conversation, please be advised that I contacted the Public Service Commission on behalf of the Hannibal School District #60 on Tuesday, March 25, 2014 regarding Green Belt Express Green Line.

I requested that the PSC make comment and note that both the Hannibal School District #60 and the Hannibal Career and Technical Center could not support the Green Belt Express Green Line project.

Thank you for your time and consideration with this matter. Please feel free to contact me if you have any questions or need additional information.

Regards,

**LENDONTHREE**  
2.78% APR ARM Mortgage  
Complete your Request for up to 6  
No Obligation Mortgage Offers.  
Find Your Best Rate Now  
Compare Ford's Mustang  
Crosses the Ford Mustang to the  
Competition Today!  
www.qualityfordcars.com

Hannibal Career & Tech Center - HCTC

Sch. LDL-5, p. 8





CC 3043

Tue, Mar 25, 2014 at 2:38 PM

To: Macy Rodenbaugh <mrodenbaugh61@gmail.com>

I am aware of this project but have not heard much about it for several months now. Early last year they called us to see if we would be interested in doing business with them however, we were not a good

To my knowledge, we have not given them permission to use our name or told them that we would support them in this project. However, I will double check with our head office in Chesterfield to see if they have had any more information regarding this group or this project.

Terry Bennett

Cell:

Office:



Continental Cement Company  
10107 Highway 79  
Hannibal, Missouri 63401

*Safety first ... the only smart choice.*

mrodenbaugh61@gmail.com]

To: Terry Bennett

Grain Belt Express Clean Line project

Sch. LDL-5, P.10

<b>CLINTON COUNTY</b>		
<i>Taxing District Description</i>	<i>Proportional Number of Miles</i>	<i>Estimated New Tax Revenue</i>
Clinton County Health Department	20.24	11,496
Clinton County-General Revenue	20.24	28,360
Clinton County-Senate Bill 40	20.24	11,496
Cameron Ambulance District	1.14	1,764
Tri-County Ambulance District	18.83	31,732
Gower Fire Protection District	3.74	6,030
Lathrop Fire Protection District	8.68	20,067
Plattsburg Fire Protection District	7.82	17,083
School Districts	20.24	610,376
<b>Clinton County Total Taxes Levied</b>		<b>\$738,404</b>

**Schedule LDL-6**  
**Page 1 of 1**

RT.10 With reference to page 3 lines 13-14 of your testimony, if the line is built as proposed by Grain Belt, please provide a list of each of the taxing entities in Randolph County which would take an allotted percentage from the assessed value.

**RESPONSE: All of the schools in Randolph County will receive tax revenue resulting from the Grain Belt Express once the project is state assessed. Here is a list of all of the schools in Randolph County that will receive tax revenue from the Grain Belt Express Clean Line: Sturgeon R-V, Chariton/Salisbury R-IV, Macon County R-I,**

3

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**Northeast Randolph County R-IV, Renick R-V, Higbee R-VIII, Westran R-I, Moberly**

**In addition to the school districts, it is my understanding that the following additional taxing districts will receive revenue from the Grain Belt Express Clean Line: Randolph County Health Department, Higbee Fire Protection District, Southeastern Fire Protection District, Westran Fire District, Randolph Road and Bridge, Randolph County Developmentally Disabled Resources (referred to as Senate Bill 40 or Sheltered Workshop), Moberly Area Jr. College, Randolph County General Revenue Fund, Randolph County Library Fund, State Tax (Blind Pension Fund Act), Surtax (replacement tax on commercial real estate, the previous merchants and manufactures tax).**

**Schedule LDL-7  
Page 1 of 1**

CRF Progress to MIA G-1 Attachment 1

Crack Bed Express  
 Property Taxes  
 For Years to 2025

Year of Operation	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Peak Year Ending Operations Commence	10/1/2017	10/1/2018	10/1/2019	10/1/2020	10/1/2021	10/1/2022	10/1/2023	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029	10/1/2030	10/1/2031	10/1/2032	
Total Capital Cost Includes operating and development costs	2,647,219																
<b>Line Segment A-1</b>																	
Line Segment A-1.1	30	1	6.9313	23.2%	1	754,311											
Line Segment A-1.2	25	1	44,447	23.2%	1	517,514											
Line Segment A-1.3	10	1	34,667	19.9%	1	49,317	7,025	(5,445)									
Line Segment A-1.4	1	1	1,212	6.5%	1	11,315	214										
Construction			28,305	12.2%	1	244,346	154										
Construction			134,309	12.2%	1	254,346	154										
Full Construction			162,614	4.9%	1	418,692	308										
			2,484,905	93.7%	1	8,467,399											
<b>Line Segment A-2</b>																	
Project Cost						734,361	734,361	734,361	734,361	734,361	734,361	734,361	734,361	734,361	734,361	734,361	
Less Depreciation						(2,478)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	
Adjusted Value						731,883	709,812	709,812	709,812	709,812	709,812	709,812	709,812	709,812	709,812	709,812	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(7,362)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	
<b>Line Segment A-3</b>																	
Project Cost						327,724	327,724	327,724	327,724	327,724	327,724	327,724	327,724	327,724	327,724	327,724	
Less Depreciation						(7,442)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	
Adjusted Value						320,282	303,175	303,175	303,175	303,175	303,175	303,175	303,175	303,175	303,175	303,175	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(7,362)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	(7,442)	
<b>Line Segment A-4</b>																	
Project Cost						103	103	103	103	103	103	103	103	103	103	103	
Less Depreciation						(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	(2,202)	
Adjusted Value						(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	
<b>Line Segment B-1</b>																	
Project Cost						11,327	11,327	11,327	11,327	11,327	11,327	11,327	11,327	11,327	11,327	11,327	
Less Depreciation						(276)	(277)	(278)	(279)	(280)	(281)	(282)	(283)	(284)	(285)	(286)	
Adjusted Value						11,051	11,050	11,049	11,048	11,047	11,046	11,045	11,044	11,043	11,042	11,041	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)	(226)	
<b>Construction</b>																	
Project Cost						254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	
Less Depreciation						(2,478)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	
Adjusted Value						251,890	229,819	229,819	229,819	229,819	229,819	229,819	229,819	229,819	229,819	229,819	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(4,963)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	
<b>Construction</b>																	
Project Cost						254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	254,368	
Less Depreciation						(2,478)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	(24,549)	
Adjusted Value						251,890	229,819	229,819	229,819	229,819	229,819	229,819	229,819	229,819	229,819	229,819	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(4,963)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	(5,043)	
<b>Full Growth</b>																	
Project Cost						1,432,817	1,432,817	1,432,817	1,432,817	1,432,817	1,432,817	1,432,817	1,432,817	1,432,817	1,432,817	1,432,817	
Less Depreciation						(4,963)	(49,630)	(49,630)	(49,630)	(49,630)	(49,630)	(49,630)	(49,630)	(49,630)	(49,630)	(49,630)	
Adjusted Value						1,427,854	1,383,187	1,383,187	1,383,187	1,383,187	1,383,187	1,383,187	1,383,187	1,383,187	1,383,187	1,383,187	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(28,566)	(28,646)	(28,646)	(28,646)	(28,646)	(28,646)	(28,646)	(28,646)	(28,646)	(28,646)	(28,646)	
<b>Total</b>																	
Project Cost						2,647,219	2,647,219	2,647,219	2,647,219	2,647,219	2,647,219	2,647,219	2,647,219	2,647,219	2,647,219	2,647,219	
Less Depreciation						(28,646)	(286,460)	(286,460)	(286,460)	(286,460)	(286,460)	(286,460)	(286,460)	(286,460)	(286,460)	(286,460)	
Adjusted Value						2,618,573	2,360,759	2,360,759	2,360,759	2,360,759	2,360,759	2,360,759	2,360,759	2,360,759	2,360,759	2,360,759	
Tax Rate						1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	
						(51,566)	(51,646)	(51,646)	(51,646)	(51,646)	(51,646)	(51,646)	(51,646)	(51,646)	(51,646)	(51,646)	

CEX Reports to MIA C-1 Attachment 2

Grain Bulk Expense  
Property Taxes  
For Year 2007


	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Year of Operation	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Plant Year Ending	12/31/07	12/31/08	12/31/09	12/31/10	12/31/11	12/31/12	12/31/13	12/31/14	12/31/15	12/31/16	12/31/17	12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24	12/31/25	12/31/26	12/31/27	12/31/28	12/31/29	12/31/30	12/31/31	12/31/32
Operation Calendar	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
<b>Total Capital Cost</b> Includes repairs and improvements																										
<b>PROPERTY TAXES</b>																										
Line Segment A - 01																										
Line Segment A - 10																										
Line Segment A - 20																										
Line Segment A - 30																										
Line Segment A - 40																										
Line Segment A - 50																										
Line Segment A - 60																										
Line Segment A - 70																										
Line Segment A - 80																										
Line Segment A - 90																										
Line Segment A - 00																										
Line Segment B - 01																										
Line Segment B - 10																										
Line Segment B - 20																										
Line Segment B - 30																										
Line Segment B - 40																										
Line Segment B - 50																										
Line Segment B - 60																										
Line Segment B - 70																										
Line Segment B - 80																										
Line Segment B - 90																										
Line Segment B - 00																										
<b>Total</b>																										

GBX Response to HLA G-16 Attachment I

Grain Belt Express  
 Property Taxes  
 Tax Terms in 000's

Year of Operation	37	38	39	40
Fiscal Year Ending	12/31/2054	12/31/2057	12/31/2059	12/31/2059
Operations Calendar	1	1	1	1
Total Capital Cost*				
*includes upgrades and development				
<b>PROPERTY TAXES</b>				
Line Segment A - KS				
Line Segment B - MO				
Line Segment C - IL				
Line Segment D - RI				
Converter 1				
Converter 2				
Mid Converter				
<u>Line Segment A - KS</u>				
Project Cost	738,989	738,989	738,989	738,989
Less: Depreciation	(682,565)	(702,040)	(720,514)	(738,989)
Assessed Value	55,424	36,949	18,475	-
Tax Rate	1.45%	1.45%	1.45%	1.45%
(116,142)	(823)	(549)	(274)	-
<u>Line Segment B - MO</u>				
Project Cost	537,734	537,734	537,734	537,734
Less: Depreciation	(497,406)	(510,849)	(514,297)	(537,734)
Assessed Value	40,328	26,887	(2,463)	0
Tax Rate	1.98%	1.98%	1.98%	1.98%
(107,229)	(797)	(532)	(244)	(0)
<u>Line Segment C - IL</u>				
MF&S	183	183	183	183
Stude	7,600	7,600	7,600	7,600
	(1,283)	(1,283)	(1,283)	(1,283)
<u>Line Segment D - RI</u>				
Project Cost	11,137	11,137	11,137	11,137
Less: Depreciation	(10,301)	(10,580)	(10,858)	(11,137)
Assessed Value	835	557	279	0
Tax Rate	1.98%	1.98%	1.98%	1.98%
(1,165)	(17)	(11)	(6)	(0)
<u>Converter 1</u>				
Project Cost	298,300	298,300	298,300	298,300
Less: Depreciation	(275,928)	(283,365)	(290,843)	(298,300)
Assessed Value	22,372	14,935	7,458	0
Tax Rate	1.45%	1.45%	1.45%	1.45%
	(323)	(221)	(111)	(0)
<u>Converter 2</u>				
Project Cost	298,300	298,300	298,300	298,300
Less: Depreciation	(275,928)	(283,365)	(290,843)	(298,300)
Assessed Value	22,372	14,935	7,458	0
Tax Rate	1.98%	1.98%	1.98%	1.98%
(116,179)	(44)	(295)	(148)	(0)
<u>Mid Converter</u>				
Project Cost	119,320	119,320	119,320	119,320
Less: Depreciation	(110,371)	(113,354)	(116,337)	(119,320)
Assessed Value	8,949	5,966	2,983	0
Tax Rate	2.0%	2.0%	2.0%	2.0%
	(177)	(116)	(59)	(0)
Total	(2,874)	(3,010)	(2,147)	(1,283)

# The Economic Benefits of Agritourism



*Missouri  
Agritourism Survey*

## The Economic Benefits of Agritourism in Missouri Farms

Presented to:


Missouri Department of Agriculture

Prepared by:


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September 2010

University of Missouri  
Department of Parks, Recreation & Tourism

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OF AGRICULTURE

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# Missouri Agritourism Survey

## THE ECONOMIC BENEFITS OF AGRITOURISM IN MISSOURI FARMS

This special report examines the economic situation of agritourism farms in Missouri and their percentage of farm sales derived from recreation-related activities. Specifically, this report explores the influence of various physical, marketing and agritourism resources on the economic performance of the farm. This is the third report derived from the Missouri Agritourism Survey, a research project between the Missouri Department of Agriculture (MDA) and the University of Missouri Department of Parks, Recreation and Tourism (MU-PRT), developed in 2009 to strengthen the understanding of agritourism in Missouri<sup>1</sup>. Agritourism is defined in this study to include farms currently receiving visitors for recreation, tourism or leisure activities for fifteen or more days per year.

Analysis for this report includes 164 Missouri agritourism farms that participated in the survey<sup>2</sup>. Multiple linear regression tests at a five percent significance level ( $\alpha=0.05$ ) were used to examine the extent and direction of associations between farm resources and economic performance. Economic performance was measured using two indicators: (1) the operator's perception of the farm economic situation (i.e., very profitable, operating at a loss); and (2) the percentage of farm sales derived from recreation-related activities. Three types of resources were examined through six farm attributes: (1) Physical resources: farm size in terms of the total acreage and geographic location based on proximity to an urban area; (2) Agritourism resources: operator's off-farm employment as an indicator of time availability for the farm business and the number of visitors to the

<sup>1</sup> The first report includes a comprehensive profile of agritourism farms in Missouri while the second report examines and compares agritourism farms with different number of visitors. E-links for both reports are:  
<http://www.agrimissouri.com/pdf/agritourismsurvey.pdf>  
[http://www.agrimissouri.com/pdf/MDA\\_SpecialReport\\_A\\_April2010.pdf](http://www.agrimissouri.com/pdf/MDA_SpecialReport_A_April2010.pdf)

<sup>2</sup> A complete description of the research procedures followed in this study can be found in the "A Preliminary Assessment of Agritourism in Missouri" report, available on-line at:  
<http://www.agrimissouri.com/pdf/agritourismsurvey.pdf>



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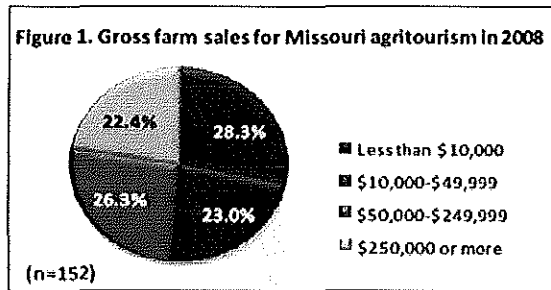
# Missouri Agritourism Survey

farm in 2008; and (3) Marketing resources: number of marketing methods used to promote farm offerings and the number of memberships to business organizations and associations.

Regression tests produced statistically significant and non-significant results between farm attributes and the economic indicators. Significant results suggest a strong association between the attribute and the indicator, while non-significant results suggest weak or no association. In turn, significant associations may be either positive or negative between an attribute and indicator. Positive associations indicate that two traits change in the same direction, such as the *more* visitors a farm receives, the *more* income the farm gains from recreation. Negative associations indicate situations in which an attribute or indicator declines as another increases. For example, the *more* the operator works off-farm, the *lower* the proportion of farm sales gained from agritourism.

### The Economic Benefits of Agritourism on the Farm Business

Results from the Missouri Agritourism Survey showed that nearly two-thirds (64.4%) of farm operators perceived that their farm profits increased after developing agritourism on their farms. Those perceptions of greater profitability after adding agritourism



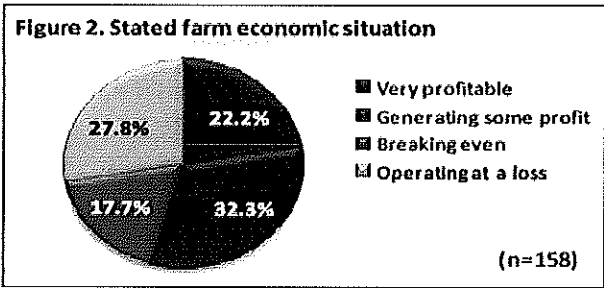
activities are especially interesting as responding farms vary in respect to their gross sales. Nearly evenly divided into quarters, participating farms reported gross sales in the following brackets: less than \$10,000 (28.3%); \$10,000-\$49,999 (23.0%);



# Missouri Agritourism Survey

\$50,000-\$249,999 (26.3%) and \$250,000 or more (22.4%), as shown in figure 1. These results confirm previous studies in other regions suggesting that Agritourism has the capacity to increase farm revenues and profits (Barbieri, 2009; Ollenburg et al., 2007).

The operator’s perception of their farm’s profitability was also examined using a four-point scale that inquired whether the farm operates at a loss (1), breaks even (2), makes some profit (3), or is very profitable (4). The majority (54.5%) of respondents perceived that their operations were in a positive economic situation, either being very profitable or generating some profit (Figure 2). Only 27.8% of farm operators indicated that their business was operating at a loss.



### Attributes Associated with the Economic Situation of the Farm

This study also showed that several farm attributes related to physical resources, networking involvement and level of agritourism engagement were associated with the perceived profitability of the farm business ( $R^2=.168, p=.001$ ), as shown in table 1. Farm acreages varied greatly, ranging from one to 8,000 acres, and statistical tests showed a positive association between farm size and perceived economic situation ( $p=0.047$ ). That positive association indicates that farms with greater acreage perceive themselves as being more profitable businesses, which is not surprising as greater acreage provides greater opportunities for more agricultural production and increased economies of scale.



# Missouri Agritourism Survey

The geographic location of the farm, as measured by the distance from an urban area with a population greater than 50,000 people, was not significantly associated with a perception of the farm’s economic situation as being more or less profitable. The lack of a significant association found in Missouri is revealing. Previous studies in other regions were not settled on this regard, as some indicated that closeness to an urban area is beneficial for the farm business because it enables the capture of a larger clientele, while others indicated the remoteness is positive as it enhances the tourism appeal of the farm (Barbieri et al., 2008; Che et al., 2007; Veeck et al., 2006). The negative association between off-farm employment for the farm operator and the farm economic situation suggests that the investment of time is important to develop and maintain a profitable farm business ( $p=.035$ ). Interestingly, statistical tests showed no association between the number of visitors received and the economic situation of the farm. Those results suggest that agritourism operations may be profitable at varying levels of development.

Table 1. Physical, agritourism and marketing resources associated with the perceived economic situation of the farm.

	Perceived Farm Economic Situation <sup>a</sup>			
	n	Std. $\beta$	p-value	Statistical Result <sup>b</sup>
<b>Physical Resources</b>				
Farm Acreage	155	.182	.047	Positive Association
Distance from an Urban Area	157	.010	.908	Not Associated
<b>Agritourism Resources</b>				
Off-Farm Employment	150	.189	.035	Negative Association
Visitors in 2008	147	-.030	.761	Not Associated
<b>Marketing Resources</b>				
Memberships to Associations	143	.294	.004	Positive Association
Marketing Methods Used	154	-.180	.064	Not Associated

<sup>a</sup> Measured on a Likert Scale where: (1)=operates at a loss; (2)=breaks even; (3) makes some profit; and (4)=is very profitable.

<sup>b</sup> Overall model:  $R^2=.168$ ,  $p=.001$ .



## Missouri Agritourism Survey

Respondents were very proactive in their use of marketing strategies to promote their agritourism offerings. They indicated being very involved with agriculture, business and tourism associations, as well as using an average of about five (mean=4.6) marketing methods to promote farm products and services. Farm operators with higher numbers of memberships to agricultural and business organizations, an indicator of greater networking activity, reported greater perceptions of their farm economic situation ( $p=.004$ ). These results may suggest that such networking sources are a good resource to learn about or grow their businesses or to improve their agritourism operation. Interestingly, the use of marketing methods such as websites, printed materials and personal selling, was not significantly associated with perceived farm profitability.

### *Attributes Associated with the Percentage of Sales Derived from Recreational Activities*

The percentage of farm sales derived from recreation, leisure and tourism activities was examined in this study, as an important indicator of the economic role of agritourism to the farm business. The majority (61.9%) of farm operators who participated in this study reported not having direct sales from their tourism and recreation activities (e.g., tours, u-pick up, events, festivals). A small proportion (14.9%) reported that tourism and recreation activities represent at least 30% of their total sales.

Overall, the combination of physical, agritourism and marketing attributes of the agritourism farms examined in this study was found to be statistically associated with the percentage of recreational farm sales ( $R^2=0.280$ ,  $p<.001$ ) as shown in table 2. Results show that none of the physical attributes of the farm (i.e., farm acreage, distance from an urban area) are associated with the percentage of farm sales derived from agritourism. These results are important because they suggest that agritourism development and



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# Missouri Agritourism Survey

economic success is neither helped nor hindered by the operation's sheer size or its closeness to an urban setting. In other words, farm size and location do not appear to be a determinant of the proportion of sales that agritourism can produce for the farm.

Table 2. Physical, agritourism and marketing resources associated with the percentage of farm sales derived from recreational activities.

	Percentage of Farm Sales from Recreation			
	n	Std. $\beta$	p-value	Statistical Result <sup>a</sup>
<b>Physical Resources</b>				
Farm acreage	153	-.149	.110	Not Associated
Distance from an Urban Area	152	.129	.079	Not Associated
<b>Agritourism Resources</b>				
Visitors in 2008	146	.330	.001	Positive Association
Operator's off-Farm Employment	148	-.171	.040	Negative Association
<b>Marketing Resources</b>				
Marketing Methods Used	152	.237	.009	Positive Association
Memberships to Associations	142	.031	.739	Not Associated

<sup>a</sup> Overall model:  $R^2 = .280$ ,  $p < .001$ .

Both agritourism resources examined in this study were found to be associated with the percent of sales derived from agritourism, although in opposing directions. As would be expected, the more visitors the farms receive, the greater the proportion of their farm sales derived from agritourism ( $p = .001$ ). It is also worth mentioning that these visitors, in addition to the revenues they bring from on-farm hospitality services (e.g., lodging, events), can produce revenues from the purchase of other farm products and services, such as processed foods and specialty products. In contrast, the more the time the operator spent on an off-farm job, the lower the percentage of farm sales from recreation ( $p = .040$ ), which is not surprising given that operators holding off-farm employment likely have less time available to devote to the farm business, and especially to its agritourism



## Missouri Agritourism Survey

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operations. These results suggest that farmers willing to develop agritourism as an important source of revenue should consider the time and effort they would need to invest in this entrepreneurial endeavor.

Finally, results showed that the greater the number of marketing methods used to promote farm activities, the greater the percentage of farm sales derived from recreation-related activities ( $p=.009$ ). The marketing methods considered in this study ranged from those with relatively low input costs, including websites, blogs and personal selling, to those with much higher costs, such as paid advertisements in mass media. These results suggest that it is critical for agritourism farms to communicate their offerings to foster public awareness to capture new clientele while also retaining current agritourists. However, results did not show any association between the extent of memberships in agricultural and business organizations and recreation-related farm sales.

### *Summary*

Results suggest that agritourism provides economic benefits to Missouri farms. In spite of the reduced percentage of sales derived from tourism and recreation activities offered on the farm (e.g., tours, animal displays, petting zoos, classes), respondents perceived that agritourism has a positive impact on the farm profitability. These results suggest that the economic benefits that agritourism provides to the farm extend beyond direct revenues generation (e.g., from entrance fees). In addition, agritourism may produce additional indirect economic gains such as increased sales of other farm products, and other marketing benefits such as branding and product awareness. Both, direct and indirect economic benefits need to be taken into consideration when assessing the economic success of agritourism.





## Missouri Agritourism Survey

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Initial exploration into the physical, agritourism and marketing resources of agritourism farms suggested that some attributes are more frequently associated with perceived profitability and higher levels of recreation-related farm sales. Physical farm resources (i.e., farm acreage and distance from an urban area), are not broadly associated with the perceived economic situation of the farm nor with the percentage of farm sales from recreational activities. The only significant positive association found between farm acreage and perceptions of profitability may be linked to overall farm production rather than specifically to agritourism activities. These results suggest that physical attributes should not be considered as an impediment or a competitive advantage for the development or economic success of agritourism enterprises.

Agritourism resources (i.e., number of visitors received, operator's off-farm employment) were overall associated with both economic farm indicators. As expected, the higher the number of visitors received per year, the greater the percentage of farm sales from recreational activities. However, the number of visitors was not found to influence overall farm profitability. Importantly for those farmers willing to develop or expand an agritourism, results show that the proportion of time that the operator can devote to this entrepreneurial endeavor appears to be critical to the overall farm profits and the direct sales derived from agritourism. Marketing proactivity also appears to influence the perceived economic performance of agritourism farms; intensive business networking augments overall farm profitability perceptions, while intensive promotion increases recreational farm sales. These results suggest that while networking is important for the farm, advertising is critical for agritourism and attracting visitors to the farm.



## Missouri Agritourism Survey

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# Cut to the Chase: Farms offering agritourism attraction grew 42.5 percent in latest AG Census – Richmond News

By Rebecca French Smith

Fall is a perfect time to learn about agriculture. Harvest is in full swing and farmers are bringing the last fruits and vegetables of the summer season to farmers' markets, while some farmers are getting ready to host guests looking for an experience only agriculture can provide.

Across Missouri, farmers are opening their farms to guests not only during the fall but year-round. This time of year, pumpkin patches and corn mazes are busy making final preparations for guests to come gather their fall decorations or ingredients for their pumpkin desserts. Corn mazes will soon hear the squeals of children enjoying the twists and turns of the paths through the corn.

At other times of the year, u-pick berry patches, orchards and community-supported farms are busy sharing their harvest with their customers who want to pick their own food.

But food isn't the only sort of agritourism found in the Show Me State. Horse rides, hay rides, Christmas trees, nurseries, wineries, on-farm bed-and-breakfasts and a host of other agriculture and rural experiences exist outside the city limits.

The idea of attracting visitors to the farm is not new. In the last two decades in Missouri, agritourism has become a more viable option as a new revenue stream for an existing farm or for new farmers looking to carve out a niche to support their families. According to the 2012 Ag Census, agritourism farms in Missouri grew from 588 farms in 2007 to 844 farms, a 43.5 percent increase, one of the fastest growing sectors of agriculture. Farm income from agritourism also increased significantly in Missouri, from \$7.7M to \$10.5M.

The growth of agritourism was apparent during the recent festivities at the Fall Farm Festival at the Magic House in St. Louis, where we brought a little of the farm to town. Guests to the museum enjoyed learning about agriculture and interacting with dairy cows, sheep, donkeys, tractors and hands-on activities. Little fingers and little hands wrapped around orange construction paper and pipe cleaners that would become a pumpkin when they were finished, as Missouri Farm Bureau volunteers explained the connection that these activities had with farming.

At the pumpkin table, when I asked, most of the children knew how pumpkins grow — on the vine in the garden, of course. Many had been to a farm and picked out a pumpkin from the pumpkin patch.

Finding an agricultural experience is easy. You can put together a trip of your own and get more information on available opportunities at [MOFB.org/MarketingCommodities/Agritourism.aspx](http://MOFB.org/MarketingCommodities/Agritourism.aspx).

Rebecca French Smith is a multimedia specialist for the Missouri Farm Bureau.

<http://www.richmond-dailynews.com/2014/10/cut-to-the-chase-farms-offering-agritourism-attraction-grew-42-5-percent-in-latest-ag-census/>

Kansas City, MO (November 12, 2015) – This week the National Association of Farm Broadcasting (NAFB) is celebrating its 72<sup>nd</sup> Annual Convention. The Convention is focused on building the future to provide success to all members. Farm Broadcasters are the lifeline of information to our nation’s farmers and ranchers and NAFB members take great pride in serving America’s most essential industry.

As with any industry, finding new income sources is critically important to remaining a vibrant and sustainable business. And in the Agriculture Industry where livelihoods are directly impacted by weather and markets, outside revenue sources can make the difference between a profit and/or a loss.

Agri-Tourism is an example of an outside revenue source for farmers and ranchers that’s gaining in popularity.

In Kansas City, the Northern Ag Network’s Russell Nemetz attended the “The Diversity and Success of Agri-Tourism” session featuring Steve Peterson, president of the Wisconsin Agricultural Tourism Association in Madison, WI and afterwards spoke with him about the opportunities for today’s farmers and ranchers.

Response of new members with a goal of

<https://youtu.be/eJEfRNe1CBs>

[http://northernag.net/AGNews/AgNewsStories/TabId/657/ArtMID/2927/ArticleI](http://northernag.net/AGNews/AgNewsStories/TabId/657/ArtMID/2927/ArticleID/5575/Agri-Tourism-Seeing-Rapid-Growth-in-Popularity.aspx)

[D/5575/Agri-Tourism-Seeing-Rapid-Growth-in-Popularity.aspx](http://northernag.net/AGNews/AgNewsStories/TabId/657/ArtMID/2927/ArticleID/5575/Agri-Tourism-Seeing-Rapid-Growth-in-Popularity.aspx)

**Schedule LDL-11**

**Page 1 of 1**

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G.61 What is the estimated time it will take to build the proposed line in Missouri, from the time actual construction begins in Missouri until the line is energized?

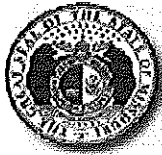
**RESPONSE:** Construction activities in Missouri will last approximately 22 months from the time right-of-way clearing begins until the time that the transmission line is ready to be energized. Actual energization may occur at that point or a few months afterwards depending on the pace of line construction in other states as well as the pace of construction on the HVDC converter stations.

**Schedule LDL-12**  
**Page 1 of 1**

CO NO Ser	County Served	Taxing Jurisdiction 12 Digit Code	Taxing Jurisdiction Description	County Serving	County Served	Line Count	2015 Miles
011	Buchanan	30-083-0001-011	North Platte Co R-I School District	Platte	Buchanan	1	
011	Buchanan	30-011-0076-011	East Buchanan Co. C-1 School Dist	Buchanan	Buchanan	2	6.24
011	Buchanan	30-011-0078-011	Mid-Buchanan Co R-V School Dist	Buchanan	Buchanan	3	1.51
011	Buchanan	30-011-0079-011	Buchanan County R-IV School Dist	Buchanan	Buchanan	4	
011	Buchanan	30-011-0082-011	St. Joseph School District	Buchanan	Buchanan	5	3.83
013	Caldwell	30-025-0001-013	Cameron R-I School District	Clinton	Caldwell	1	
013	Caldwell	30-025-0002-013	Lathrop R-II School District	Clinton	Caldwell	2	
013	Caldwell	30-059-0113-013	Southwest Livingston Co R-I Sch Dis	Livingston	Caldwell	3	
013	Caldwell	30-013-0054-013	Breckenridge R-I School District	Caldwell	Caldwell	4	
013	Caldwell	30-013-0055-013	Hamilton R-II School District	Caldwell	Caldwell	5	
013	Caldwell	30-013-0057-013	New York R-IV School District	Caldwell	Caldwell	6	
013	Caldwell	30-013-0058-013	Cowgill R-VI School District	Caldwell	Caldwell	7	3.88
013	Caldwell	30-013-0059-013	Polo R-VII School District	Caldwell	Caldwell	8	3.83
013	Caldwell	30-013-0060-013	Mirabile C-1 School District	Caldwell	Caldwell	9	3.14
013	Caldwell	30-013-0061-013	Braymer C-4 School District	Caldwell	Caldwell	10	3.71
013	Caldwell	30-013-0062-013	Kingston 42 School District	Caldwell	Caldwell	11	
017	Carroll	30-013-0061-017	Braymer C-4 School District	Caldwell	Carroll	1	3.78
017	Carroll	30-021-0149-017	Brunswick R-II School District	Chariton	Carroll	2	
017	Carroll	30-017-0121-017	Hale R-I School District	Carroll	Carroll	3	
017	Carroll	30-017-0122-017	Tina-Atalou R-II School District	Carroll	Carroll	4	4.57
017	Carroll	30-017-0124-017	Bosworth R-V School District	Carroll	Carroll	5	7.40
017	Carroll	30-017-0125-017	Carrollton R-VII School District	Carroll	Carroll	6	6.44
017	Carroll	30-017-0126-017	Norborne R-VIII School District	Carroll	Carroll	7	
021	Chariton	30-045-0078-021	Howard Co R-II School District	Howard	Chariton	1	
021	Chariton	30-058-0109-021	Marceline R-V School District	Linn	Chariton	2	
021	Chariton	30-058-0112-021	Brookfield R-III School District	Linn	Chariton	3	

CO NO Ser	County Served	Taxing Jurisdiction 12 Digit Code	Taxing Jurisdiction Description	County Serving	County Served	Line Count	2015 Miles
021	Chariton	30-021-0148-021	Northwestern R-I School District	Chariton	Chariton	4	3.12
021	Chariton	30-021-0149-021	Brunswick R-II School District	Chariton	Chariton	5	3.44
021	Chariton	30-021-0150-021	Keytesville R-III School District	Chariton	Chariton	6	3.11
021	Chariton	30-021-0151-021	Salisbury R-IV School District	Chariton	Chariton	7	3.14
025	Clinton	30-011-0076-025	East Buchanan Co. C-1 School Dist	Buchanan	Clinton	1	2.19
025	Clinton	30-024-0086-025	Kearney R-I School District	Clay	Clinton	2	
025	Clinton	30-024-0087-025	Smithville R-II School District	Clay	Clinton	3	
025	Clinton	30-032-0054-025	Osborn R-O School District	DeKalb	Clinton	4	
025	Clinton	30-032-0058-025	Stewartsville C-2 School District	DeKalb	Clinton	5	
025	Clinton	30-039-0080-025	Lawson R-XIV School District	Ray	Clinton	6	
025	Clinton	30-025-0001-025	Cameron R-I School District	Clinton	Clinton	7	2.11
025	Clinton	30-025-0002-025	Lathrop R-II School District	Clinton	Clinton	8	2.13
025	Clinton	30-025-0003-025	Clinton County R-III School Dist	Clinton	Clinton	9	2.13
069	Monroe	30-004-0110-069	Mexico 59 School District	Audrain	Monroe	1	
069	Monroe	30-010-0091-069	Centralia R-VI School District	Boone	Monroe	2	2.11
069	Monroe	30-037-0083-069	Ralls Co R-II School District	Ralls	Monroe	3	2.13
069	Monroe	30-038-0081-069	Moberly School District	Randolph	Monroe	4	
069	Monroe	30-102-0085-069	Shelby Co R-IV School District	Shelby	Monroe	5	
069	Monroe	30-069-0104-069	Middle Grove C-1 School District	Monroe	Monroe	6	2.11
069	Monroe	30-069-0106-069	Monroe City R-I School District	Monroe	Monroe	7	
069	Monroe	30-069-0107-069	Holliday C-2 School District	Monroe	Monroe	8	
069	Monroe	30-069-0108-069	Madison C-3 School District	Monroe	Monroe	9	2.11
069	Monroe	30-069-0109-069	Paris R-II School District	Monroe	Monroe	10	2.13
037	Ralls	30-004-0106-037	Community R-VI School District	Audrain	Ralls	1	
037	Ralls	30-004-0109-037	Van-Far R-I School District	Audrain	Ralls	2	
037	Ralls	30-064-0075-037	Hannibal 60 School District	Marion	Ralls	3	2.11

CO NO Ser	County Served	Taxing Jurisdiction 12 Digit Code	Taxing Jurisdiction Description	County Serving	County Served	Line Count	2015 Miles
087	Ralls	30-069-0106-087	Monroe City R-I School District	Monroe	Ralls	4	
087	Ralls	30-082-0100-087	Bowling Green R-I School District	Pike	Ralls	5	
087	Ralls	30-087-0083-087	Ralls Co R-II School District	Ralls	Ralls	6	17.61
088	Randolph	30-010-0090-088	Surgeon R-V School District	Boone	Randolph	1	
088	Randolph	30-021-0151-088	Salisbury R-IV School District	Chariton	Randolph	2	
088	Randolph	30-061-0156-088	Macon Co R-I School District	Macon	Randolph	3	
088	Randolph	30-083-0072-088	Northeast Randolph Co R-IV Sch Dist	Randolph	Randolph	4	
088	Randolph	30-083-0073-088	Renick R-V School District	Randolph	Randolph	5	1.17
088	Randolph	30-083-0075-088	Higbee R-VIII School District	Randolph	Randolph	6	1.01
088	Randolph	30-083-0080-088	Westran R-I School District	Randolph	Randolph	7	1.10
088	Randolph	30-083-0081-088	Moberly School District	Randolph	Randolph	8	1.01
Total Miles:							205.08



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**Schedule 13**  
**County Apportionment**

**County**

**Name: & Number:**

<b>Account Number:</b>	<b>Buchanan</b>	<b>(011)</b>
<b>Company Name:</b>		

**This schedule MUST be filed:**

**By Company - to the County Clerk and State Tax Commission by April 15**

**By County Clerk - to the State Tax Commission by May 15**

<b>Taxing Jurisdiction</b>	<b>District</b>	<b>2015 Miles</b>	
<b>1 COUNTY WIDE</b>			
1 Buchanan County-General Revenue	35-011-0000	<u>21.31</u>	1
2 Buchanan County-Senate Bill 40	35-011-0000	<u>21.31</u>	2
3 Buchanan County-Road & Bridge	35-011-0000	<u>21.31</u>	3
<b>2 MUNICIPALITY</b>			
1 Village of Agency	09-011-0001	<u>0.00</u>	1
2 Village of DeKalb	09-011-0002	<u>0.00</u>	2
3 City of Easton	09-011-0003	<u>0.00</u>	3
4 Village of Lewis & Clark	09-011-0004	<u>0.00</u>	4
5 Village of Rushville	09-011-0005	<u>0.00</u>	5
6 City of St. Joseph	09-011-0006	<u>0.00</u>	6
7 City of Gower	09-025-0002	<u>0.00</u>	7
<b>3 SPECIAL</b>			
1 Tri-County Ambulance District	01-025-0003	<u>6.04</u>	1
2 City of St. Joseph-Library	09-011-0006	<u>0.00</u>	2
3 Rolling Hills Consolidated Library	10-011-0003	<u>0.00</u>	3
4 Savannah Fire Protection District	12-002-0004	<u>0.00</u>	4
5 Colony Hills Fire Protection Dist	12-011-0001	<u>0.00</u>	5
6 Lake Contrary Fire Protection Dist	12-011-0002	<u>0.00</u>	6
7 Maxwell Heights Fire Prot Dist	12-011-0003	<u>0.00</u>	7
8 S Central Buchanan Fire Prot Dist	12-011-0005	<u>9.04</u>	8
9 San Antonio Fire Protection Dist	12-011-0006	<u>0.00</u>	9
10 DeKalb Fire Protection District	12-011-0007	<u>6.23</u>	10



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**Schedule 13**  
**County Apportionment**

**County**  
**Name: & Number:**

<b>Account Number:</b>	0	<b>Buchanan</b>	<b>(011)</b>
<b>Company Name:</b>	0		

**This schedule MUST be filed:**  
**By Company - to the County Clerk and State Tax Commission by April 15**  
**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2015 Miles
<b>3 SPECIAL</b>		
11 Easton Fire Protection District	12-011-0009	0.00 11
12 Southwest Buchanan Co FPD	12-011-0010	0.00 12
13 Gower Fire Protection District	12-025-0002	6.04 13
14 Edgerton-Trimble Fire Prot Dist	12-083-0007	0.00 14
15 Dearborn Area Fire Protection Dist	12-083-0008	0.00 15
16 St. Joseph Downtown CID	17-011-0003	0.00 16

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

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End of Listing for Buchanan County





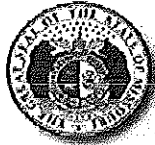
**State Tax Commission of Missouri**  
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**Schedule 13**  
**County Apportionment**

		County	
		Name:	& Number:
Account Number:		Caldwell	(013)
Company Name:			

**This schedule MUST be filed:**  
**By Company - to the County Clerk and State Tax Commission by April 15**  
**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2015 Miles	
<b>1 COUNTY WIDE</b>			
1 Caldwell County Ambulance	01-013-0001	23.19	
2 Caldwell County Health Department	18-013-0001	23.19	2
3 Caldwell County-General Revenue	35-013-0000	23.19	3
<b>2 MUNICIPALITY</b>			
1 City of Braymer	09-013-0001	0.00	1
2 City of Breckenridge	09-013-0002	0.00	2
3 City of Cowgill	09-013-0003	0.00	3
4 City of Hamilton	09-013-0004	0.00	4
5 City of Kidder	09-013-0005	0.00	5
6 City of Kingston	09-013-0006	0.00	6
7 City of Polo	09-013-0007	0.00	7
<b>3 SPECIAL</b>			
1 Golden Age Nursing Home District	03-013-0001		1
2 Caldwell County Library	10-013-0003	23.19	2
3 Hamilton Rural Fire Protection Dist	12-013-0001	0.00	3
4 Lathrop Fire Protection District	12-025-0003	2.90	4
5 Cameron Fire Protection District	12-025-0005	0.00	5
6 KAW Fire Protection District	12-031-0001	0.00	6
<b>5 TOWNSHIP</b>			
1 Breckenridge Township, Caldwell Co	11-013-0001	0.00	1
2 Davis Township of Caldwell Co	11-013-0002	5.71	2
3 Fairview Township of Caldwell Co	11-013-0003	0.00	3
4 Gomer Township of Caldwell County	11-013-0004	0.00	4



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**Schedule 13**  
**County Apportionment**

County  
 Name: & Number:

Account Number:	0	Caldwell	(013)
Company Name:	0		

**This schedule MUST be filed:**

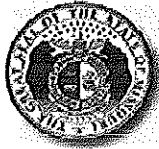
**By Company - to the County Clerk and State Tax Commission by April 15**

**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2015 Miles
<b>5 TOWNSHIP</b>		
5 Grant Township of Caldwell County	11-013-0005	5.88 5
6 Hamilton Township of Caldwell Co	11-013-0006	0.00 6
7 Kidder Township of Caldwell Co	11-013-0007	0.00 7
8 Kingston Township of Caldwell Co	11-013-0008	0.00 8
9 Lincoln Township of Caldwell Co	11-013-0009	5.89 9
10 Mirabile Township of Caldwell Co	11-013-0010	0.00 10
11 New York Township of Caldwell Co	11-013-0011	0.00 11
12 Rockford Township of Caldwell Co	11-013-0012	5.71 12

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company


End of Listing for Caldwell County



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**Schedule 13**  
**County Apportionment**

County

Name: & Number:

Account Number:	Carroll	(017)
Company Name:		

**This schedule MUST be filed:**

**By Company - to the County Clerk and State Tax Commission by April 15**

**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2015 Miles
<b>1 COUNTY WIDE</b>		
1 Carroll County Ambulance District	01-017-0001	24.78
2 Carroll County Health Department	18-017-0001	24.78 2
3 Carroll County-General Revenue	35-017-0000	24.78 3
4 Carroll County-Senate Bill 40	35-017-0000	24.78 4
5 Carroll County-Johnson Grass	35-017-0000	24.78 5
<b>2 MUNICIPALITY</b>		
1 City of Bogard	09-017-0001	0.00 1
2 City of Bosworth	09-017-0002	0.00 2
3 Town of Carrollton	09-017-0003	0.00 3
4 City of De Witt	09-017-0004	0.00 4
5 City of Hale	09-017-0005	0.00 5
6 City of Norborne	09-017-0006	0.00 6
7 Village of Tina	09-017-0007	0.00 7
<b>3 SPECIAL</b>		
1 Golden Age Nursing Home District	03-013-0001	
2 Big Creek Watershed Sub Dist	06-017-0001	0.00 2
3 North Central Carroll Fire Prot Dis	12-017-0001	11.54 3
4 Carroll County Fire Protection Dist	12-017-0002	7.46 4
5 Norborne Fire Protection District	12-017-0003	0.00 5
6 Hale Fire Protection District	12-017-0004	0.00 6
7 Stet Fire Protection District	12-089-0005	2.89 7
<b>5 TOWNSHIP</b>		
1 Carrollton Township of Carroll Co	11-017-0001	0.00 1



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**Schedule 13**  
**County Apportionment**

**County**

**Name: & Number:**

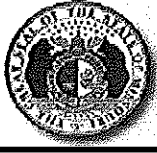
<b>Account Number:</b>	0	<b>Carroll</b>	<b>(017)</b>
<b>Company Name:</b>	0		

**This schedule MUST be filed:**

**By Company - to the County Clerk and State Tax Commission by April 15**

**By County Clerk - to the State Tax Commission by May 15**

<b>Taxing Jurisdiction</b>	<b>District</b>	<b>2015 Miles</b>
<b>5 TOWNSHIP</b>		
2 Cherry Valley Twsp of Carroll Co	11-017-0002	0.00 2
3 De Witt Township of Carroll Co	11-017-0003	0.00 3
4 Egypt Township of Carroll Co	11-017-0004	0.00 4
5 Eugene Township of Carroll Co	11-017-0005	0.00 5
6 Fairfield Township of Carroll Co	11-017-0006	0.00 6
7 Hill Township of Carroll Co	11-017-0007	4.49 7
8 Hurricane Township of Carroll Co	11-017-0008	0.00 8
9 Leslie Township of Carroll Co	11-017-0009	1.36 9
10 Moss Creek Township of Carroll Co	11-017-0011	0.00 10
11 Prairie Township of Carroll Co	11-017-0012	0.00 11
12 Ridge Township of Carroll Co	11-017-0013	5.73 12
13 Rockford Township of Carroll Co	11-017-0014	1.67 13
14 Stokes Mound Township of Carroll Co	11-017-0015	0.00 14
15 Sugartree Township of Carroll Co	11-017-0016	0.00 15
16 Trotter Township of Carroll Co	11-017-0017	0.00 16
17 Van Horn Township of Carroll Co	11-017-0018	5.76 17
18 Wakenda Township of Carroll Co	11-017-0019	0.00 18
19 Washington Township of Carroll Co	11-017-0020	5.77 19
20 Combs Township of Carroll Co	11-017-0021	0.00 20



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Schedule 13  
County Apportionment  
County \_\_\_\_\_  
Name: & Number:

Account Number:	0	Carroll	(017)
Company Name:	0		

This schedule MUST be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company


End of Listing for Carroll County



## State Tax Commission of Missouri

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Schedule 13

County Apportionment

County

Name: &amp; Number:

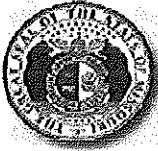
Account Number:		Chariton	(021)
Company Name:			

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles	
<b>1 COUNTY WIDE</b>			
1 Chariton County Ambulance District	01-021-0001	31.26	
2 Chariton County Health Center	18-021-0001	31.26	2
3 Chariton County-General Revenue	35-021-0000	31.26	3
4 Chariton County-Senate Bill 40	35-021-0000	31.26	4
5 Chariton County-Township	35-021-0000	31.26	5
<b>2 MUNICIPALITY</b>			
1 City of Brunswick	09-021-0001	0.00	1
2 Village of Dalton	09-021-0002	0.00	2
3 City of Keytesville	09-021-0003	0.00	3
4 City of Mendon	09-021-0004	0.00	4
5 Village of Rothville	09-021-0005	0.00	5
6 City of Salisbury	09-021-0006	0.00	6
7 City of Sumner	09-021-0007	0.00	7
8 City of Triplett	09-021-0008	0.00	8
9 City of Glasgow	09-045-0006	0.00	9
10 City of Marceline	09-058-0006	0.00	10
<b>3 SPECIAL</b>			
1 East Yellow Creek Watershed	06-058-0001		1
2 Keytesville Fire Protection Dist	12-021-0001	8.71	2
3 Mendon Fire Protection District	12-021-0002	0.00	3
4 Sumner Community Fire Prot Dist	12-021-0003	0.00	4
5 Yellow Creek Fire Protection Dist	12-021-0004	0.00	5



State Tax Commission of Missouri  
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Schedule 13  
County Apportionment

		County	Name: & Number:
Account Number:	0	Chariton	(021)
Company Name:	0		

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles	
<b>3 SPECIAL</b>			
6 Glasgow Fire Protection District	12-045-0003	0.00	6
<b>4 TOWNSHIP</b>			
1 Bee Branch Township of Chariton Co	11-021-0001	0.00	1
2 Bowling Green Township, Chariton Co	11-021-0002	0.00	2
3 Brunswick Township of Chariton Co	11-021-0003	5.84	3
4 Chariton Township of Chariton Co	11-021-0004	0.00	4
5 Clark Township of Chariton Co	11-021-0005	0.00	5
6 Cockrell Township of Chariton Co	11-021-0006	0.00	6
7 Cunningham Township of Chariton Co	11-021-0007	0.00	7
8 Keytesville Township of Chariton Co	11-021-0008	8.81	8
9 Mendon Township of Chariton Co	11-021-0009	0.00	9
10 Musselfork Township of Chariton Co	11-021-0011	0.00	10
11 Salisbury Township of Chariton Co	11-021-0012	8.59	11
12 Salt Creek Township of Chariton Co	11-021-0013	0.00	12
13 Triplett Township of Chariton Co	11-021-0014	8.02	13
14 Wayland Township of Chariton Co	11-021-0015	0.00	14
15 Yellow Creek Township, Chariton Co	11-021-0016	0.00	15

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

Brunswick Fire District	13.53
Salisbury Fire District	9.02

End of Listing for Chariton County



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Schedule 13  
County Apportionment

		County	
		Name:	& Number:
Account Number:		Clinton	(025)
Company Name:			

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles	
<b>1 COUNTY WIDE</b>			
1 Clinton County Health Department	18-025-0001	20.24	
2 Clinton County-General Revenue	35-025-0000	20.24	2
3 Clinton County-Senate Bill 40	35-025-0000	20.24	3
<b>2 MUNICIPALITY</b>			
1 City of Holt	09-024-0007	0.00	1
2 City of Cameron	09-025-0001	0.00	2
3 City of Gower	09-025-0002	0.00	3
4 City of Lathrop	09-025-0004	0.00	4
5 City of Plattsburg	09-025-0005	0.00	5
6 City of Trimble	09-025-0006	0.00	6
7 Village of Turney	09-025-0007	0.00	7
8 City of Osborn	09-032-0008	0.00	8
<b>3 SPECIAL</b>			
1 Cameron Ambulance District	01-025-0001	1.41	1
2 Tri-County Ambulance District	01-025-0003	18.83	2
3 DeKalb-Clinton Ambulance Dist No 1	01-032-0004	0.00	3
4 Grindstone-Lost-Muddy-Creek Sub Dis	06-032-0001	0.00	4
5 Easton Fire Protection District	12-011-0009	0.00	5
6 Holt Community Fire Protection Dist	12-024-0002	0.00	6
7 Gower Fire Protection District	12-025-0002	3.74	7
8 Lathrop Fire Protection District	12-025-0003	8.68	8
9 Plattsburg Fire Protection District	12-025-0004	7.82	9





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Schedule 13  
County Apportionment

County

Name: & Number:

Account Number:	0	Clinton	(025)
Company Name:	0		

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles
<b>3 SPECIAL</b>		
10 Cameron Fire Protection District	12-025-0005	0.00 10
11 Osborn Fire Protection District	12-032-0001	0.00 11
12 Stewartville Fire Protection Dist	12-032-0002	0.00 12
13 Edgerton-Trimble Fire Prot Dist	12-083-0007	0.00 13
14 Lawson Community Fire & Rescue Dist	12-089-0003	0.00 14
<b>4 ROAD</b>		
1 Cameron Spec Rd Dist Clinton Co	08-025-0001	0.00 1
2 Plattsburg Spec Rd Dist Clinton Co	08-025-0003	0.00 2
3 Clinton County-Common Road District	35-025-0000	
4 Clinton County-Special Road and Bridge	35-025-0000	

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

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End of Listing for Clinton County



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**Schedule 13**  
**County Apportionment**

County

Name: & Number:

Account Number:	Monroe	(069)
Company Name:		

**This schedule MUST be filed:**

**By Company - to the County Clerk and State Tax Commission by April 15**

**By County Clerk - to the State Tax Commission by May 15**

Taxing Jurisdiction	District	2015 Miles	
<b>1 COUNTY WIDE</b>			
1 Monroe County Health Department	18-069-0001	31.07	
2 Monroe County-General Revenue	35-069-0000	31.07	2
3 Monroe County-Senate Bill 40	35-069-0000	31.07	3
4 Monroe County-Road & Bridge	35-069-0000	31.07	4
<b>2 MUNICIPALITY</b>			
1 Village of Holliday	09-069-0001	0.00	1
2 City of Madison	09-069-0002	0.00	2
3 City of Paris	09-069-0004	0.00	3
4 Village of Stoutsville	09-069-0005	0.00	4
5 City of Monroe City	09-069-0006	0.00	5
<b>3 SPECIAL</b>			
1 Monroe County Ambulance District	01-069-0002	31.07	1
2 Monroe City Ambulance District	01-069-0003	0.00	2
3 Monroe County Nursing Home District	03-069-0001		3
4 Salt River Nursing Home District	03-102-0003		4
5 Monroe County Library	10-069-0001	31.07	5
6 Paris Rural Fire Protection Dist	12-069-0001	20.12	6
7 Madison-West Monroe Fire Prot Dist	12-069-0003	10.95	7
8 Shelbina Fire Protection District	12-102-0001	0.00	8
<b>4 ROAD</b>			
1 Madison Special Road Dist Monroe Co	08-069-0001	0.00	1
2 Monroe City Spec Rd Dist Monroe Co	08-069-0002	0.00	2



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Schedule 13  
County Apportionment

		County	Name: & Number:
Account Number:	0	Monroe	(069)
Company Name:	0		

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company


End of Listing for Monroe County



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**Schedule 13**  
**County Apportionment**

County

Name: & Number:

Account Number:		Ralls	(087)
Company Name:			

This schedule **MUST** be filed:

By Company - to the County Clerk and State Tax Commission by April 15

By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles
<b>1 COUNTY WIDE</b>		
1 Ralls County Health Department	18-087-0001	32.66
2 Ralls County-General Revenue	35-087-0000	32.66 2
3 Ralls County-Road & Bridge	35-087-0000	32.66 3
<b>2 MUNICIPALITY</b>		
1 City of Hannibal	09-064-0001	0.00 1
2 City of Monroe City	09-069-0006	0.00 2
3 City of Center	09-087-0001	0.00 3
4 City of New London	09-087-0002	0.00 4
5 City of Perry	09-087-0003	0.00 5
<b>3 SPECIAL</b>		
1 Marion County Ambulance District	01-064-0001	0.00 1
2 Monroe City Ambulance District	01-069-0003	0.00 2
3 Ralls County Ambulance District #3	01-087-0003	32.66 3
4 Tri County Nursing Home District	03-004-0001	4
5 Ralls County Public Library	10-087-0001	32.66 5
6 Hannibal Rural Fire Protection Dist	12-087-0001	5.22 6

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

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_____	_____
_____	_____
_____	_____

End of Listing for Ralls County



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Schedule 13  
County Apportionment

		County	Name: & Number:
Account Number:		Randolph	(088)
Company Name:			

This schedule MUST be filed:  
By Company - to the County Clerk and State Tax Commission by April 15  
By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles
<b>1 COUNTY WIDE</b>		
1 Randolph County Ambulance District	01-088-0001	20.57
2 Randolph County Library	10-088-0002	20.57 2
3 Randolph County Health Department	18-088-0001	20.57 3
4 Randolph County-General Revenue	35-088-0000	20.57 4
5 Randolph County-Road & Bridge	35-088-0000	20.57 5
6 Randolph County-Sheltered Workshop	35-088-0000	20.57 6
<b>2 MUNICIPALITY</b>		
1 Village of Cairo	09-088-0001	0.00 1
2 City of Clark	09-088-0002	0.00 2
3 City of Clifton Hill	09-088-0003	0.00 3
4 City of Higbee	09-088-0004	0.00 4
5 City of Huntsville	09-088-0005	0.00 5
6 Village of Jacksonville	09-088-0006	0.00 6
7 City of Moberly	09-088-0007	0.00 7
8 Village of Renick	09-088-0008	0.00 8
<b>3 SPECIAL</b>		
1 Moniteau Creek Watershed Sub Dist	06-045-0001	1.51 1
2 Armstrong Fire Protection District	12-045-0002	0.00 2
3 Higbee Fire Protection District	12-088-0001	4.83 3
4 Southeastern Fire Protection Dist	12-088-0002	2.70 4
5 Eastern Randolph Co Fire Prot Dist	12-088-0003	4.22 5
6 Moberly Area Jr. College	25-088-0162	8.93 6



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**Schedule 13**  
**County Apportionment**  
 County  
 Name: & Number:

Account Number:	0	Randolph	(088)
Company Name:	0		

This schedule **MUST** be filed:  
 By Company - to the County Clerk and State Tax Commission by April 15  
 By County Clerk - to the State Tax Commission by May 15

Taxing Jurisdiction	District	2015 Miles
4 ROAD		
1 Moberly Spec Rd Dist Randolph Co	08-088-0003	0.00 1

List any new political subdivision, with the authority to levy a tax, and the respective miles for this Company

Westran Fire Protection District	8.82
_____	_____
_____	_____
_____	_____
_____	_____

End of Listing for Randolph County

APPENDIX VII  
 2015 PROPERTY TAX RATES  
 LISTING OF 2015 TAX RATES FOR LOCAL GOVERNMENTS LEVYING A SINGLE TAX RATE ON ALL PROPERTY

Political Subdivision	Purpose	Assessed Value	Ceiling	Levied	Revenue	Expiration Year
<b>Clinton</b>						
City of Plattsburg	General Revenue	26,170,618	0.5815	0.5815	152,182	
	Lights	26,170,618	0.1021	0.1021	26,720	2016
	Police	26,170,618	0.2205	0.2205	57,706	
	Cemetary	26,170,618	0.0188	0.0188	4,920	2016
	Park	26,170,618	0.1408	0.1408	36,848	
	Recreation	26,170,618	0.0489	0.0489	12,797	
City of Trimble	General Revenue	6,759,433	0.3322	0.3322	22,455	
	Debt Service	6,759,433	0.0068	0.0068	460	
Village of Tuney	General Revenue	1,741,692	0.3263	0.3263	5,683	
Gower Fire Protection District	General Revenue	47,379,679	0.2599	0.2599	123,140	
Lathrop Fire Protection District	General Revenue	61,283,157	0.3704	0.3704	226,993	
Plattsburg Fire Protection District	General Revenue	63,860,719	0.4579	0.4500	287,373 B	
Cameron Fire Protection District	General Revenue	43,226,276	0.2880	0.2880	124,492	
Clinton County Health Department	General Revenue	282,689,087	0.0922	0.0922	260,639	
Cameron R-I School District	Operating Funds-Schools	110,572,885	3.4596	3.4596	3,825,380 E	
	Debt Service	110,572,885	0.9746	0.6897	762,621	
Lathrop R-II School District	Operating Funds-Schools	60,219,387	4.3619	4.3619	2,626,769 E	
	Debt Service	60,219,387	1.4775	0.9725	585,634	
Clinton County R-III School Dist	Operating Funds-Schools	72,913,710	3.9134	3.9134	2,853,405 E	
	Debt Service	72,913,710	1.2382	1.0000	729,137	
Clinton County	General Revenue	282,689,087	0.3584	0.2462	701,634	
	Common Road District	185,355,632	0.2774	0.2774	514,177	
	Senate Bill 40	282,689,087	0.0922	0.0922	260,639	
	Special Road and Bridge	185,355,632	0.3561	0.3500	648,745 A	2018



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## Certification of Assessed Value County Summary

**Tax Year: 2016**

Summarized below is the certification of assessed value for each centrally assessed entity. Included is the total assessed value, number of miles or percent, and the value of commercial real property and personal property.

County Number: 25

County Name: Clinton

Account Number	Company Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value*
1030004	KCP&L Greater Missouri Operations Company	113.28	3,998,506	410,247	4,408,753
1030007	Union Electric Company dba Ameren Missouri	116.89	4,716,464	484,582	5,201,046
<b>Industry:</b>	<b>Electric Companies</b>	<b>Total:</b>	<b>8,714,970</b>	<b>894,829</b>	<b>9,609,799</b>
1040005	Oneok North System, LLC	11.95	476,131	3,245	479,376
1040006	Mid-America Pipeline Company, LLC	1.18	67,126	607	67,733
1040009	Platte Pipe Line Company, LLC	21.35	1,309,906	19,514	1,329,420
1040014	Magellan Pipeline Company, LP	43.73	1,497,638	34,441	1,532,079
1040019	Buckeye Pipe Line Transportation	16.95	375,707	17,670	393,377
1040022	TransCanada Keystone Pipeline	21.64	12,142,622	27,888	12,170,510
<b>Industry:</b>	<b>Product Pipeline Companies</b>	<b>Total:</b>	<b>15,869,130</b>	<b>103,365</b>	<b>15,972,495</b>
1050013	Rockies Express Pipeline, LLC	21.35	9,755,553	10,172	9,765,725
<b>Industry:</b>	<b>Natural Gas Pipeline Companies</b>	<b>Total:</b>	<b>9,755,553</b>	<b>10,172</b>	<b>9,765,725</b>
1070006	Southwestern Bell Telephone Co-SWBT, P & L LP	9.61	15,972	16,604	32,576
1070007	Embarq Missouri, Inc	68.78	138,168	111,125	249,293
1070022	MCI Communications Services, Inc	22.12	81,064	131,688	212,752
1070039	Level 3 Communications, LLC	21.47	96,689	153,684	250,373
1070046	Spectra Communications Group, LLC	665.95	375,848	201,057	576,905
1070058	Missouri Network Alliance, LLC	13.15	94,446	73,855	168,301
1070077	Sho-Me Technologies, LLC	0.05	233	94	327
1070083	Bluebird Media Network, LLC	12.62	91,953	17,422	109,375
1070086	CenturyLink Communications, LLC	27.00	35,615	81,239	116,854
<b>Industry:</b>	<b>Telecommunications Companies</b>	<b>Total:</b>	<b>929,988</b>	<b>786,768</b>	<b>1,716,756</b>

Date Printed: 06/28/2016

Clinton: Page 1 of 2





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## Certification of Assessed Value County Summary

**Tax Year: 2016**

Summarized below is the certification of assessed value for each centrally assessed entity. Included is the total assessed value, number of miles or percent, and the value of commercial real property and personal property.

County Number: 25

County Name: Clinton

Account Number	Company Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Assessed Value*
1080019	Lathrop Telephone Company	193.73	378,373	158,027	534,400
<i>Industry:</i> Telephone Companies		<i>Total:</i>	378,373	158,027	534,400
<i>Total Clinton County</i>			35,648,014	1,951,161	37,599,175

\* Total may not sum due to rounding.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the State Tax Commission, at Jefferson City, Missouri on this date:06/28/2016



*Dandy Wankum*

Administrative Secretary  
 State Tax Commission of Missouri

Date Printed: 06/28/2016

Clinton: Page 2 of 2

**Schedule LDL-15  
 Page 2 of 2**