

House Concurrent Resolution No. 26

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SCHIEFFER (Sponsor), HODGES, SHIVELY,
BRINGER AND HARRIS (Co-sponsors).

4185L.011

AN ACT

Relating to the disapproval of the Missouri State Tax Commission's recommendations regarding the value for each grade of agricultural and horticultural land based on productive capability.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Whereas, Section 137.021, RSMo, provides that on or before December thirty-first
2 of each odd-numbered year the State Tax Commission is required under Section 137.021, RSMo,
3 to promulgate by regulation a value for each grade of agricultural and horticultural land based
4 on productive capability; and
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Whereas, the State Tax Commission, in accordance with Section 137.021, RSMo,
6 did on December 15, 2009, propose a value for each of the eight grades of agricultural and
7 horticultural land for the 2011 and 2012 assessment years; and
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Whereas, agricultural land is divided into eight classifications, with Grade 1 being
10 of the highest quality and Grade 8 the worst. The State Tax Commission approved raising values
11 for Grades 1-4, lowering values for Grades 5-7, and keeping Grade 8 the same. The largest
12 increase is for Grade 1, which would increase from \$985 per acre to \$1270 per acre. The largest
13 decrease is for Grade 5, which would decrease from \$195 per acre to \$147 per acre; and
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Whereas, the State Tax Commission increased the value for farms in the four best
16 categories which is generally cropland, lowered values for three lesser categories which include
17 pastures, and made no change to the lowest category; and
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20 **Whereas**, the establishment of local property values should remain the
21 responsibility of the county assessor; and
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23 **Whereas**, Missouri farmers are currently carrying some of the highest debt load
24 in the nation and simply cannot afford to pay a property tax increase at this time; and
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26 **Whereas**, land productivity is extremely volatile because of increased expenses,
27 weather, temperature, sun, flooding, rainfall, frost, pests, disease, weed control, and
28 unpredictable prices for agricultural products; and
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30 **Whereas**, Section 137.021, RSMo, permits the General Assembly to disapprove
31 within the first sixty days of the next Regular Session of the General Assembly the agricultural
32 and horticultural values as proposed by the State Tax Commission:
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34 **Now, therefore, be it resolved** that the members of the House of
35 Representatives of the Ninety-fifth General Assembly, Second Regular Session, the Senate
36 concurring therein, hereby disapprove the State Tax Commission's proposed state regulation to
37 be promulgated under Section 137.021, RSMo, establishing agricultural land values for the 2011
38 and 2012 assessment years; and
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40 **Be it further resolved** that the General Assembly recommends that the State
41 Tax Commission review the current procedure for determining and establishing agricultural land
42 values, taking into consideration the variety of agricultural land and classified based on the soil
43 productivity index as calculated by the University of Missouri; and
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45 **Be it further resolved** that the Chief Clerk of the Missouri House of
46 Representatives be instructed to prepare properly inscribed copies of this resolution for Governor
47 Jay Nixon and the Missouri State Tax Commission.
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