

House Concurrent Resolution No. 27

95TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES SANDER (Sponsor), DAY, MCGHEE, WILSON (119), COX,
NANCE, FISHER (125) AND SCHIEFFER (Co-sponsors).

4295L.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 several grades of agricultural and
7 horticultural land for the 2011 and 2012 assessment years; and
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Whereas, Missouri farms are divided into eight grade categories based on land
10 quality, with the best farms in Grade 1 and the worst in Grade 8; and
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Whereas, the State Tax Commission increased the value for farms in the four best
13 categories which is generally cropland, lowered values for three lesser categories which include
14 pastures, and made no change to the lowest category; and
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Whereas, using an average tax rate of \$5 per \$100 of assessed valuation, property
17 tax on land in Grades 1-4 would increase approximately 90 cents per acre and Grades 5-7 would
18 decrease approximately 20 cents per acre; and
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21 **Whereas**, wet weather, extreme market volatility, record production expenses, and
22 weak demand have made this a very challenging year for many Missouri farmers and ranchers;
23 and
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25 **Whereas**, United States Department of Agriculture numbers show projected net
26 farm income for 2009 among the three worst years since 1929; and
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28 **Whereas**, Section 137.021, RSMo, permits the General Assembly to disapprove
29 within the first sixty days of the next Regular Session of the General Assembly the agricultural
30 and horticultural values as proposed by the State Tax Commission:
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32 **Now, therefore, be it resolved** that the members of the House of
33 Representatives of the Ninety-fifth General Assembly, Second Regular Session, the Senate
34 concurring therein, hereby disapprove the State Tax Commission's proposed state regulation to
35 be promulgated under Section 137.021, RSMo, establishing agricultural land values for the 2011
36 and 2012 assessment years; and
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38 **Be it further resolved** that the Chief Clerk of the Missouri House of
39 Representatives be instructed to prepare properly inscribed copies of this resolution for Governor
40 Jay Nixon and the Missouri State Tax Commission.
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