

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR

**House Concurrent Resolution Nos. 7,
3 & 17**

95TH GENERAL ASSEMBLY

4102L.02C

D. ADAM CRUMBLISS, Chief Clerk

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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EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 **Whereas**, Missouri farmers are currently carrying some of the highest debt load
18 in the nation and simply cannot afford to pay a property tax increase at this time; and
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20 **Whereas**, Section 137.021, RSMo, permits the General Assembly to disapprove
21 within the first sixty days of the next Regular Session of the General Assembly the agricultural
22 and horticultural values as proposed by the State Tax Commission:
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24 **Now, therefore, be it resolved** that the members of the House of
25 Representatives of the Ninety-fifth General Assembly, Second Regular Session, the Senate
26 concurring therein, hereby disapprove the State Tax Commission's proposed state regulation to
27 be promulgated under Section 137.021, RSMo, establishing agricultural land values for the 2011
28 and 2012 assessment years; and
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30 **Be it further resolved** that the General Assembly recommends that the State
31 Tax Commission review the current procedure for determining and establishing agricultural land
32 values; and
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34 **Be it further resolved** that the Chief Clerk of the Missouri House of
35 Representatives be instructed to prepare properly inscribed copies of this resolution for Governor
36 Jay Nixon and the Missouri State Tax Commission.

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