

SECOND REGULAR SESSION

# 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.01I

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### AN ACT

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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.

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

1       **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  
5

6       **Whereas**, the State Tax Commission, in accordance with Section 137.021, RSMo,  
7 did on December 15, 2009, propose a value for each of the several grades of agricultural and  
8 horticultural land for the 2011 and 2012 assessment years; and  
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10      **Whereas**, Missouri farms are divided into eight grade categories based on land  
11 quality, with the best farms in Grade 1 and the worst in Grade 8; and  
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13      **Whereas**, the State Tax Commission increased the value for farms in the four best  
14 categories which is generally cropland, lowered values for three lesser categories which include  
15 pastures, and made no change to the lowest category; and  
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17      **Whereas**, using an average tax rate of \$5 per \$100 of assessed valuation, property  
18 tax on land in Grades 1-4 would increase approximately 90 cents per acre and Grades 5-7 would  
19 decrease approximately 20 cents per acre; and  
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21       **Wheresas**, 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  
24

25       **Wheresas**, 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       **Wheresas**, 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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