

SECOND REGULAR SESSION

# HOUSE BILL NO. 2321

100TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE KNIGHT.

5190H.011

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

To repeal section 137.021, RSMo, and to enact in lieu thereof one new section relating to agricultural land values.

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

Section A. Section 137.021, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 137.021, to read as follows:

137.021. 1. The assessor, in grading land which is devoted primarily to the raising and harvesting of crops, to the feeding, breeding and management of livestock, to dairying, or to any combination thereof, as defined in section 137.016, pursuant to the provisions of sections 137.017 to 137.021, shall in addition to the assessor's personal knowledge, judgment and experience, consider soil surveys, decreases in land valuation due to natural disasters, level of flood protection, governmental regulations limiting the use of such land, the estate held in such land, and other relevant information. On or before December thirty-first of each odd-numbered year, the state tax commission shall promulgate by regulation and publish a value based on productive capability for each of the several grades of agricultural and horticultural land. If such rules are not disapproved by the general assembly in the manner set out below, they shall take effect on January first of the next odd-numbered year. Such values shall be based upon soil surveys, soil productivity indexes, production costs, crop yields, appropriate capitalization rates and any other pertinent factors, all of which may be provided by the college of agriculture of the University of Missouri, and shall be used by all county assessors in conjunction with their land grades in determining assessed values. Any regulation promulgated pursuant to this subsection shall be deemed to be beyond the scope and authority provided in this subsection if the general assembly, within the first sixty calendar days of the regular session immediately following the

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.

18 promulgation of such regulation, by concurrent resolution, shall disapprove the values contained  
19 in such regulation. If the general assembly so disapproves any regulation promulgated pursuant  
20 to this subsection, the state tax commission shall continue to use values set forth in the most  
21 recent preceding regulation promulgated pursuant to this subsection.

22         2. Any land which is used as an urban or community garden, as defined in section  
23 137.016, shall be graded as grade #4, or its equivalent, under the rule promulgated by the state  
24 tax commission under subsection 1 of this section.

25         3. When land that is agricultural and horticultural property, as defined in section  
26 137.016, and is being valued and assessed for general property tax purposes pursuant to the  
27 provisions of sections 137.017 to 137.021 becomes property other than agricultural and  
28 horticultural property, as defined in section 137.016, it shall be reassessed as of the following  
29 January first.

30         4. Separation or split-off of a part of the land which is being valued and assessed for  
31 general property tax purposes pursuant to the provisions of sections 137.017 to 137.021, either  
32 by conveyance or other action of the owner of the land, so that such land is no longer agricultural  
33 and horticultural property, as defined in section 137.016, shall subject the land so separated to  
34 reassessment as of the following January first. This shall not impair the right of the remaining  
35 land to continuance of valuation and assessment for general property tax purposes pursuant to  
36 the provisions of sections 137.017 to 137.021.

37         **5. The state tax commission shall not promulgate a rule increasing agricultural land**  
38 **productive values more than two percent above the values in effect prior to the rule**  
39 **promulgation or eight percent above the lowest value in effect in any of the ten years prior**  
40 **to the rule promulgation.**

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