

County of **TANEY** *State of Missouri*
ASSESSOR

URGENT NOTICE

Many parcels in Taney county have **erroneously** enjoyed productivity values when there was no productivity on the land. When a parcel changes ownership the assessment should reflect the use. There are three classifications of land in Missouri. Residential, Commercial, and Agricultural. Agricultural land can be subsidized by productivity rates. Land that is ten (10) acres or more is typically classed as agriculture or at highest and best use.

You are receiving this notice because your parcel(s) does not show evidence of Agricultural Productivity and is now being assessed at the market rate for your area. **You must respond with PROOF OF AGRICULTURAL PRODUCTIVITY by June 30th, 2025 to regain this status.** The bills for 2025 will go out in October of 2025. This will give you time to prove your agricultural productivity in the county.

What you could provide to prove productivity (any of the following):

1. Signed and Dated Personal property lists showing livestock, and/or farm equipment. Note: Poultry is quantity 100 or more. Less than quantity 100 is the land encompassed by the coop/pen (minimum size 160sf).
2. MO department of Revenue tax returns showing income from farm/agriculture/horticultural activity.
3. Signed and dated contracts/receipts for hay production/ pasture leasing, and/or livestock.

Your documentation will be kept on file for future audit by the Missouri State Tax Commission (STC).

137.016. Real property, subclasses of, defined — political subdivision may adjust operating levy to recoup revenue, when — reclassification to apply, when — placement of certain property within proper subclass, factors considered. — 1. As used in Section 4(b) of Article X of the Missouri Constitution, the following terms mean:

(2) "**Agricultural and horticultural property**", all real property used for agricultural purposes and devoted primarily to the raising and harvesting of crops; to the feeding, breeding and management of livestock which shall include breeding, showing, and boarding of horses; to dairying, or to any other combination thereof; and buildings and structures customarily associated with farming, agricultural, and horticultural uses. Agricultural and horticultural property shall also include land devoted to and qualifying for payments or other compensation under a soil conservation or agricultural assistance program under an agreement with an agency of the federal government.

Agricultural and horticultural property shall further include any reliever airport. Real property classified as forest croplands shall not be agricultural or horticultural property so long as it is classified as forest croplands and shall be taxed in accordance with the laws enacted to implement Section 7 of Article X of the Missouri Constitution. Agricultural and horticultural property shall also include any sawmill or planing mill defined in the U.S. Department of Labor's Standard Industrial Classification (SIC) Manual under Industry Group 242 with the SIC number 2421. Agricultural and horticultural property shall also include urban and community gardens. For the purposes of this section, "urban and community gardens" shall include real property cultivated by residents of a neighborhood or community for the purposes of providing agricultural products, as defined in section 262.900, for the use of residents of the neighborhood or community, **and shall not include a garden intended for individual or personal use;** Agricultural and horticultural property which is actively used for such a purpose is assessed at 12% of its agricultural production value. Section 137.021 RSMo, and State Tax Commission rule 12 CSR 30-4.010. **Vacant and unused agricultural land is assessed at 12% of its market value (the current rate/acre in your area).** Sections 137.017.4 and 137.016.3 RSMo. Agricultural or horticultural buildings are assessed at 12% of their market value.

Forest Land (Chapter 2 STC assessor manual- can be found online at <https://stc.mo.gov/>) Taxpayer claims that the active use is raising timber. While the Commission has ruled that timber is a crop, it is such a slow-growing crop it is often difficult to determine if the owner is actively attempting to produce timber. A portion of the test for agricultural classification or wooded land is **"and/or substantial income derived from forest products" or a federal forestry contract.**

262.801. Farming purposes defined. — For purposes of the farmland protection act, "farming purposes" shall be defined as at least three-fourths of the property used for farming, tillage of the soil, dairy farming, ranching, production or raising of crops, poultry or livestock, breeding, pasturing, training or boarding of equines or mules, and production of poultry or livestock products in an unmanufactured state.

You can check Missouri state statutes at <https://revisor.mo.gov/>