



**Rules of
Department of Revenue
Division 30—State Tax Commission
Chapter 4—Agricultural Land Productive Values**

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**Title 12—DEPARTMENT OF
REVENUE**

**Division 30—State Tax Commission
Chapter 4—Agricultural Land Productive
Values**

**12 CSR 30-4.010 Agricultural Land Pro-
ductive Values**

PURPOSE: This rule complies with the requirement of section 137.021, RSMo, to publish a range of productive values for agricultural and horticultural land for the ensuing tax year.

(1) Agricultural Land Grades and Values. The following are definitions of agricultural land grades and the productive values of each:

(A) Grade #1. This is prime agricultural land. Condition of soils is highly favorable with no limitations that restrict their use. Soils are deep, nearly level (zero to two percent (0–2%) slope) or gently sloping with low erosion hazard and not subject to damaging overflow. Soils that are consistently wet and poorly drained are not placed in Grade #1. They are easily worked and produce dependable crop yields with ordinary management practices to maintain productivity—both soil fertility and soil structure. They are adapted to a wide variety of crops and suited for intensive cropping. Use value: one thousand thirty-five dollars (\$1,035);

(B) Grade #2. These soils are less desirable in one (1) or more respects than Grade #1 and require careful soil management, including some conservation practices on upland to prevent deterioration. This grade has a wide range of soils and minimum slopes (mostly zero to five percent (0–5%)) that result in less choice of either crops or management practices. Primarily bottomland and best upland soils. Limitations—

1. Low to moderate susceptibility to erosion;

2. Rare damaging overflows (once in five to ten (5–10) years); and

3. Wetness correctable by drainage. Use value: eight hundred fifty dollars (\$850);

(C) Grade #3. Soils have more restrictions than Grade #2. They require good management for best results. Conservation practices are generally more difficult to apply and maintain. Primarily good upland and some bottomland with medium productivity. Limitations—

1. Gentle slope (two to seven percent (2–7%));

2. Moderate susceptibility to erosion;

3. Occasional damaging overflow (once in three to five (3–5) years) of Grades #1 and

#2 bottomland; and

4. Some bottomland soils have slow permeability, poor drainage, or both. Use value: six hundred forty-five dollars (\$645);

(D) Grade #4. Soils have moderate limitations to cropping that generally require good conservation practices. Crop rotation normally includes some small grain (for example, wheat or oats), hay, or both. Soils have moderately rolling slopes and show evidence of serious erosion. Limitations—

1. Moderate slope (four to ten percent (4–10%));

2. Grade #1 bottomland subject to frequent damaging flooding (more often than once in two (2) years), or Grades #2 and #3 bottomland subject to occasional damaging flooding (once every three to five (3–5) years);

3. Poor drainage in some cases; and

4. Shallow soils, possibly with claypan or hardpan. Use value: four hundred five dollars (\$405);

(E) Grade #5. Soils are not suited to continuous cultivation. Crop rotations contain increasing proportions of small grain (for example, wheat or oats), hay, or both. Upland soils have moderate to steep slopes and require conservation practices. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8–20%));

2. Grades #2 and #3 bottomland subject to frequent damaging flooding (more than once in two (2) years) and Grade #4 bottomland subject to occasional damaging flooding; and

3. Serious drainage problems for some soils. Use value: one hundred and ninety-one dollars (\$191);

(F) Grade #6. Soils are generally unsuited for cultivation and are limited largely to pasture and sparse woodland. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8–20%));

2. Severe erosion hazards present;

3. Grades #3 and #4 bottomland subject to frequent damaging flooding (more than once in two (2) years), and Grade #5 bottomland subject to occasional damaging flooding (once every three to five (3–5) years); and

4. Intensive management required for crops. Use value: one hundred and forty-seven dollars (\$147);

(G) Grade #7. These soils are generally unsuited for cultivation and may have other severe limitations for grazing and forestry that cannot be corrected. Limitations—

1. Very steep slopes (over fifteen percent (15%));

2. Severe erosion potential;

3. Grades #5 and #6 bottomland subject

to frequent damaging flooding (more than once in two (2) years);

4. Intensive management required to achieve grass or timber productions; and

5. Very shallow topsoil. Use value: seventy-three dollars (\$73);

(H) Grade #8. Land capable of only limited production of plant growth. It may be extremely dry, rough, steep, stony, sandy, wet, or severely eroded. Includes rivers, running branches, dry creek, and swamp areas. The lands do provide areas of benefit for wildlife or recreational purposes. Use value: thirty dollars (\$30); and

(I) Definitions. The following are definitions of flooding for purposes of this rule:

1. Damaging flooding. A damaging flood is one that limits or affects crop production in one (1) or more of the following ways:

A. Erosion of the soil;

B. Reduced yields due to plant damage caused by standing or flowing water;

C. Reduced crop selection due to extended delays in planting and harvesting; and

D. Soil damage caused by sand and rock being deposited on the land by flood waters;

2. Frequent damaging flooding. Flooding of bottomlands that is so frequent that normal row cropping is affected (reduces row crop selection); and

3. Occasional damaging flooding. Flooding of bottomland that is so infrequent that producing normal row crops is not compromised in most years.

(2) Forest Land and Horticultural Land. The following prescribes the treatment of forest land and horticultural land:

(A) Forest land, whose cover is predominantly trees and other woody vegetation, should not be assigned to a land classification grade based on its productivity for agricultural crops. Forest land of two (2) or more acres in area, which if cleared and used for agricultural crops, would fall into land grades #1–#5 should be placed in land grade #6; or if land would fall into land grades #6 or #7 should be placed in land grade #7. Forest land may or may not be in use for timber production, wildlife management, hunting, other outdoor recreation or similar uses; and

(B) Land utilized for the production of horticultural crops should be assigned to a land classification grade based on productivity of the land if used for agricultural crops. Horticultural crops include fruits, ornamental trees and shrubs, flowers, vegetables, nuts, Christmas trees and similar crops which are produced in orchards, nurseries, gardens, or



cleared fields.

AUTHORITY: section 137.021, RSMo Supp. 2019.* Original rule filed Dec. 13, 1983, effective March 12, 1984. Rescinded and readopted: Filed Oct. 17, 1984, effective April 11, 1985. Amended: Filed Nov. 15, 1985, effective May 11, 1986. Amended: Filed Sept. 3, 1986, effective Dec. 1, 1986. Emergency amendment filed Nov. 8, 1988, effective Dec. 31, 1988, expired Feb. 28, 1989. Amended: Filed Nov. 8, 1988, effective Jan. 27, 1989. Amended: Filed Sept. 17, 1990, effective Feb. 14, 1991. Amended: Filed Oct. 13, 1992, effective June 7, 1993. Amended: Filed Sept. 15, 1994, effective March 30, 1995. Amended: Filed Nov. 15, 1996, effective June 30, 1997. Amended: Filed Dec. 28, 1999, effective July 30, 2000. Amended: Filed Dec. 29, 2003, effective June 30, 2004. Amended: Filed Dec. 29, 2005, effective Aug. 30, 2006. Amended: Filed Dec. 21, 2007, effective June 30, 2008. Amended: Filed Dec. 19, 2013, effective June 30, 2014. Amended: Filed Dec. 20, 2017, effective June 30, 2018. Amended: Filed Dec. 18, 2019, effective July 30, 2020.

*Original authority: 137.021, RSMo 1975, amended 1983, 1986, 1989, 1994, 1997, 2018.

Legislative action. The State Tax Commission filed a proposed amendment with the Secretary of State on December 21, 2009. This proposed amendment, relating to agricultural land productive values, was published in the February 1, 2010, issue of the **Missouri Register** (35 MoReg 221–223). The commission received numerous comments regarding this proposed amendment. Section 137.021, RSMo, provides that the General Assembly, within sixty (60) days of convening, may disapprove such a rulemaking. On February 18, 2010, Senate Committee Substitute for Senate Concurrent Resolutions Nos. 35 and 32 disapproving the proposed amendment was passed by the Missouri House of Representatives and the Missouri Senate. As a result of this action, an order of withdrawal was published in the May 17, 2010, issue of the **Missouri Register** (35 MoReg 822).

Legislative action. The State Tax Commission filed a proposed amendment with the Secretary of State on December 23, 2011. This proposed amendment, relating to agricultural land productive values, was published in the February 1, 2012, issue of the **Missouri Register** (37 MoReg 157–159). The commission received one (1) comment regarding this proposed amendment. Section 137.021, RSMo, provides that the General Assembly, within sixty (60) days of convening, may disapprove

such a rulemaking. House Concurrent Resolution No. 8 disapproving the proposed amendment was passed by the Missouri House of Representatives on February 21, 2012, and by the Missouri Senate on March 1, 2012. As a result of this action, an order of withdrawal was published in the May 15, 2012, issue of the **Missouri Register** (37 MoReg 857).