

FOREST CROP LAND:
TAXATION (EXEMPTION):

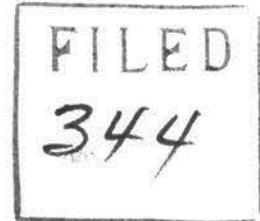
Article X, Section 7 of the Constitution of Missouri does not permit the Legislature to grant partial

relief from taxation of forest crop land for a period longer than twenty-five years or to extend or renew such classification of forest crop land beyond a period of twenty-five years.

OPINION NO. 344

October 28, 1970

Honorable Earl L. Sponsler
State Representative
District No. 126
R.F.D. 2
Cabool, Missouri 65689



Dear Representative Sponsler:

This is in response to your request for an official opinion on the question whether land which has been classified as forest crop land under the State Forestry Act and has received partial relief from taxation for twenty-five years may again be classified as forest crop land for an additional twenty-five years.

As pointed out in your opinion request, Article X, Section 7 authorizes the legislature to provide for partial relief from taxation of forest lands as follows:

"For the purpose of encouraging forestry when lands are devoted exclusively to such purpose, and the reconstruction, redevelopment and rehabilitation of obsolete, decadent or blighted areas, the general assembly by general law, may provide for such partial relief from taxation of the lands devoted to any such purpose, and of the improvements thereon, by such method or methods, for such period or periods of time, not exceeding twenty-five years in any instance, and upon such terms, conditions, and restrictions as it may prescribed."

Section 254.080, RSMo 1969, implements the above-quoted constitutional provision and provides:

"Any lands approved and classified by the commission as forest croplands as defined in this chapter shall receive partial relief from taxation, as provided in said chapter, during a period or periods of time not to exceed twenty-five years in any instance."

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Your question, therefore, calls for a construction of the constitutional language upon the power of the general assembly by reason of the words "for such period or periods of time not exceeding twenty-five years in any instance."

"The general definition of the word "period", with reference to time, is to refer to a continuous period, * * *." Barrows v. Riss & Co., 179 S.W.2d 473, 475 (K.C.Ct.App. 1944). It was thus understood by the framers of the Constitution when Article X, Section 7 was discussed. On page 4721 of the Debates of the Constitutional Convention of 1943-1945, we find the following remarks by Mr. Kreamalmyer:

". . . In the case of forestry, the Legislature may pass a total exemption or a partial exemption. I don't think there is very much of a line between Senator McReynolds amendment and Section 7, but the Legislature may pass a law relieving the owners of all of the tax for a certain period of time - it's twenty-five years as this Section 7 calls for. That's not a long enough time for a forest program, but I am not going to object to that because maybe in twenty-five years we would be passing on and somebody else can take that problem on, . . ."

Again with reference to Article X, Section 7, we find on page 4936:

"MR. COPE: I feel that I am in favor the the Committee's report on this proposition but I want to ask you something in regard to this proposed amendment. What is the limitation on the number of years that this relief can be given?"

"MR. SHEPLEY: Twenty-five years."

In view of the foregoing, it is clear that the intent of the framers of the Constitution was to terminate the classification of land as forest crop land at the end of twenty-five years.

CONCLUSION

It is the opinion of this office that Article X, Section 7 of the Constitution of Missouri does not permit the Legislature to grant partial relief from taxation of forest crop land for a period longer than twenty-five years or to extend or renew such classification of forest crop land beyond a period of twenty-five years.

Honorable Earl L. Sponsler

The foregoing opinion, which I hereby approve, was prepared by my Assistant, L. J. Gardner.

Yours very truly,

A handwritten signature in cursive script, appearing to read "John C. Danforth".

JOHN C. DANFORTH
Attorney General