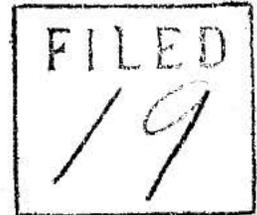


CONSERVATION COMMISSION: Land classified as Forest Crop Land for
25 years under House Bill No. 1006, passed
FOREST CROP LAND: by the 63rd General Assembly, will auto-
matically be removed from such classifica-
tion thereafter.

April 18, 1947



Conservation Commission
Jefferson City, Missouri

Attention: Mr. I. T. Bode
Director

Gentlemen:

This will acknowledge receipt of your request for an
opinion, which reads:

"One of the prospective applicants for
classification of his land as Forest Crop
Land under the provisions of House Bill
1006 of the 63rd General Assembly has
raised a question. We would like to have
your opinion in order to advise this man
with regard to the question. The question
is, 'In the event that the owner's land is
classified as Forest Crop Land for a period
of 25 years, will his land be automatically
removed from classification at the end of
the 25 years provided he meets all of the
conditions attending to classification?'

"The point which worried this individual
was the thought that even though the land
would not be subject to yield tax after
25 years that it might still be considered
as Forest Crop Land and this might be con-
sidered by some individual as a lien upon
the property.

"It is my thought that the intent of the
Act was very definitely to terminate the
classification of the land as Forest Crop
Land at the end of 25 years. Your opinion
in this matter will be appreciated."

The primary rule of statutory construction is to ascertain
and give effect to the lawmakers' intent, which should be done
from the words used, if possible. See City of St. Louis v. Pope,

126 S.W. (2d) 1201, 344 Mo. 479; Artophone Corporation v. Coale, 133 S.W. (2d) 343, 345 Mo. 344.

House Bill No. 1006, passed by the 63rd General Assembly, referred to in your request, deals with the establishment of what is called and defined under the act as "forest crop lands." Certain land, upon application of the owner, may be classified as forest crop lands, and when so classified by the Conservation Commission, the owner thereof is partially relieved of paying taxes against said land. Furthermore, the various political subdivisions wherein said lands are located, become the recipients of the payment of partial taxes against said land from funds appropriated by the Legislature to partially compensate them for taxes on lands so classified under the act.

There are several provisions under House Bill No. 1006, supra, which clearly indicate that such lands when classified cannot be classified for a period to exceed 25 years and may be removed under such classification sooner in case of violation of the provisions of the act or rules and regulations pertaining thereto, or by voluntary request of the owner thereof. Section 6 of said act specifically allows the owner of such lands when classified to receive partial relief from taxation of said lands during a period not to exceed 25 years in any instance, and reads:

"Any lands approved and classified by the Commission as forest crop lands as defined in this act shall receive partial relief from taxation, as hereinafter provided, during a period or periods of time not to exceed 25 years in any instance."

Under Section 8 of the act it provides that during the time such lands are classified they shall be assessed in a certain manner, and furthermore, that when timber is cut on such lands, said timber shall be subject to a graduated yield tax and the rate shown therein is provided for a period not to exceed 25 years, and reads:

"During the time any such lands are classified as forest crop lands under this Act they shall be assessed for general taxation purposes at \$1.00 per acre and taxed at the local rates of the county wherein the lands are located."

Furthermore, Section 11 provides in part that land so classified shall be continued so long as proper forest conditions and practices are maintained and for such periods of time as do not exceed the provisions of this act, and further provides that the Commission may cancel such classification for violations of the provisions of said act, and, in such case, the land covered by said classification shall be taxed as other lands. Said section reads in part:

"When any lands have been so classified the classifications shall be continued as long as proper forest conditions and practices are maintained and continued thereon, and for such periods of time as do not exceed the provisions of this Act. * * * * If the Commission find the provisions of this Act are not being complied with, it shall forthwith cancel the classification of such lands, sending notice of such cancellation to the assessor, the county clerk of the county in which the land is situated and to the owner of such lands. Such lands shall thereafter be taxed as other lands."

Section 11a of said act prescribes the procedure to be followed if the owner of land under such classification desires to remove his land from the classification, and reads in part:

"* * * The collector shall keep all records of all taxes due on said forest lands so that in the event the owner of such lands may desire to remove his land from the forest class, he may do so by paying all of the taxes carried against the land based on the assessment plus a penalty equivalent to 5% interest thereon, less taxes paid as set up by Section 8. Whenever this is done by the owner such land shall automatically be dropped from the forest crop land class."

In addition to the foregoing, all that is required of the owner of classified land when said classification has been cancelled, is that he shall make certain specified reimbursements. This provision is set out in Section 12 of said act, and reads:

"When a classification shall have been cancelled the owner of such lands shall make reimbursement to the state in a manner as the Director of Revenue shall prescribe for the reimbursement which was paid by the State to the county in lieu of taxes on this land while so classified as forest crop land. This payment shall not be in excess of two cents per acre per year. This tax shall be in addition to any annual tax or yield tax which may have been paid or may be collected."

Furthermore, under the Constitution of Missouri, 1875, we doubt if such an act would be constitutional. However, the Constitution of Missouri, 1945, contains a provision that does permit such legislation, and said provision specifically grants the Legislature the authority to encourage forestry and the rehabilitation of obsolete, decadent and blighted areas, provide partial relief from taxation of such lands, and further limits such relief to a period to time not exceeding 25 years. Section 7, Article X, Constitution of Missouri, 1945, reads:

"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 prescribe."

In view of the foregoing provisions, unquestionably owners of land classified by the Conservation Commission under House Bill No. 1006, supra, may cancel said classification as hereinabove provided prior to the period for which said lands are classified. However, under any circumstances, the law specifically prohibits such land being classified for a period to exceed 25 years.

CONCLUSION

Therefore, it is the opinion of this department that land classified under House Bill No. 1006, passed by the 63rd General Assembly, for a period of 25 years will automatically be removed from any further classification in the absence of further agreements executed by and between the landowner and the Conservation Commission.

Respectfully submitted,

AUBREY R. HAMMETT, Jr.
Assistant Attorney General

APPROVED:

J. E. TAYLOR
Attorney General

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