

STATE FORESTRY LAW:  
TAXATION:

Owner must pay taxes carried against  
the land if forest cropland is removed  
from said classification.



February 24, 1953

Honorable Hugh Phillips  
Prosecuting Attorney of  
Camden County  
Camdenton, Missouri

Dear Sir:

Reference is made to your recent request for an official opinion  
of this office which request reads in part as follows:

"I am requesting an opinion from your  
office on certain items under the State  
Forestry Law, Chapter 254.

"Recently, lands in this County which were  
classified as Forest Crop Lands were sold.  
The new owner by his use of the lands is to  
be cancelled by Missouri Conservation Com-  
mission from the classification. Contention  
is made that since cancellation is being made  
he does not now owe the County Collector of  
this County for those taxes which have been  
carried forward each year on the County Tax  
Book.

"The question then is:

"Is the owner of lands which have been  
classified as Forest Crop Lands obli-  
gated and indebted to the County where  
such lands are located when the classi-  
fication is removed by cancellation by  
the Missouri Conservation Commission and  
removal is not his own request even though  
it is by his own deliberate acts that re-  
moval is necessary. Are these sections  
in conflict?"

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The inquiry which you make involves an interpretation of the State Forestry Law as contained in Chapter 254, RSMo 1949. Under the provisions of this chapter a person may have his lands classified as forest croplands upon application to, and approval of the conservation commission, thereafter, a transfer of ownership of such lands shall not of itself affect its classification, Section 254.060, RSMo 1949.

During the time that lands are classified as forest croplands they shall receive partial relief from taxation. Section 254.080, reads as follows:

"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."

Section 254.090 specifies the partial relief by providing that forest croplands shall be assessed at one dollar per acre and taxed at the local rates. This section provides:

"During the time any such lands are classified as forest croplands under this chapter they shall be assessed for general taxation purposes at one dollar per acre and taxed at the local rates of the county wherein the lands are located."

Section 254.220 provides that the regular tax levy shall be carried out so that in the event the owner wishes to remove his lands from the classification he may do so by paying all taxes due as carried in the collector's book, less taxes paid under Section 254.090, supra, plus a penalty equivalent to five per cent interest thereon. This section reads:

"The assessor shall carry the assessment of all forest cropland on the assessor's book and the county clerk shall carry out the tax levy as levied by the different political subdivisions which are entitled to levy taxes on said forest land. 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

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five per cent interest thereon, less taxes paid as set up by section 254.090. Whenever this is done by the owner such land shall automatically be dropped from the forest cropland class."

Thus, it is seen that taxes are levied against such lands and entered in the tax books based upon the ordinary and regular assessed valuation although the owner is liable only for taxes based upon an assessed valuation of one dollar per acre due to the partial tax levy provided by this chapter.

You state that lands which were classified as forest croplands have been or will be dropped from this classification by the conservation commission because the owner had failed to maintain proper forest conditions and practices consistent with the purpose of the law, and inquire what taxes the owner will be liable for. Section 254.200 provides for such cancellation and reads as follows:

"1. When any lands have been so classified the classification 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 chapter.

"2. Use of such lands for pastures, destruction of tree-growth by fire and failure of owner to restore forest conditions, removal of tree-growth and use of land for other purposes, or any changed condition which in the opinion of the commission shall show that the requirements of this chapter are not being fulfilled, or the use of such lands for pasture in violation of any regulations promulgated by the commission shall be sufficient ground for the cancellation of such classification. If the commission find the provisions of this chapter 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."

It is fundamental in the interpretation of statutes that effect must be given to the legislative intention as indicated by the language used, and the object and purpose of the act, *City of St. Louis v. Pope*, 344 Mo. 479, and that portion of an act which are in *pari materia* are

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to be construed together, State ex rel. McKittrick v. Carolene Products, 346 Mo. 1049.

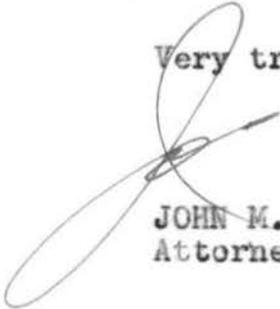
Following the above noted rules of construction and considering together Sections 254.210 and 254.220, we are of the opinion that where a person's classification has been cancelled by virtue of the authority vested in the conservation commission by Section 254.200, the owner is liable for the taxes carried in the tax book less the amount that has been paid under Section 254.090, for Section 254.210 specifically provides that the reimbursement to the state for grants to the county in lieu of taxes which shall be in addition to any annual taxes which may have been paid or "may be collected." It would be absurd to presume that the legislature intended to place a premium upon a wilfull violation of the provisions of this chapter to secure cancellation rather than a voluntary request.

CONCLUSION

Therefore, it is the opinion of this office that where lands classified as forest croplands are removed from such classification by the conservation commission for failure to maintain proper forest conditions and practices, the owner is liable for taxes carried in the tax book, less taxes already paid under the partial relief from taxation provision of the State Forestry Law.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Mr. D. D. Cuffey.

Very truly yours,



JOHN M. DALTON  
Attorney General

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