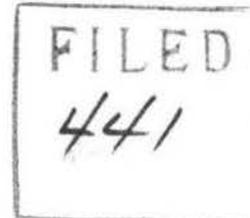


FOREST CROPLAND:

If the value of the land alone exceeds ten dollars per acre such land may not be classified as forest cropland for tax relief under the State Forestry Law, Chapter 254, RSMo 1969.

OPINION NO. 441

November 4, 1970



Honorable Raymond L. Skaggs
State Representative
District No. 150
P. O. Box 346
Fredericktown, Missouri 63645

Dear Representative Skaggs:

This is in response to your request for an opinion on the question whether land may be classified by the Conservation Commission as forest cropland for partial relief from taxation as provided in the State Forestry Law (Chapter 254, RSMo 1969) if the value of the land alone exceeds ten dollars per acre.

Section 254.080, RSMo 1969, provides that "Any lands . . . classified by the commission as forest croplands as defined in this chapter shall receive partial relief from taxation, as provided in said chapter," However, the authority of the Commission to classify lands as forest croplands is subject to the limitations set forth in paragraphs 1 and 3 of Section 254.040, RSMo 1969, as follows:

"1. Any person desiring to have lands designated as forest croplands shall submit an application therefor to the district forester on form or forms to be provided by the commission. The district forester will make or cause to be made an examination of the lands covered by said application and shall forward a copy of same, together with his recommendations, to the commission. If the commission approve and classify lands as forest croplands they shall be subject to the provisions of this chapter and such rules and regulations.

* * *

"3. No application shall be made for a tract of land containing less than forty acres; and

Honorable Raymond L. Skaggs

no such land shall be classified for tax relief if the value of the land alone shall exceed ten dollars per acre."

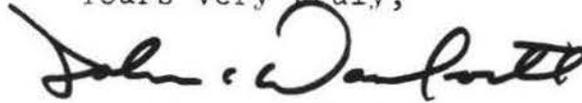
The foregoing language of Section 254.040 is plain and unambiguous. Therefore, the statute must be given the plain and clear meaning expressed therein. Bunch v. Wagner, 275 S.W.2d 753 (Spr. Ct.App. 1955).

CONCLUSION

It is the opinion of this office that if the value of the land alone exceeds ten dollars per acre such land may not be classified as forest cropland for tax relief under the State Forestry Law, Chapter 254, RSMo 1969.

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

Yours very truly,



JOHN C. DANFORTH
Attorney General