

**MISSOURI COURT OF APPEALS
WESTERN DISTRICT**

**CATHY RINEHART, ASSESSOR,
CLAY COUNTY, MISSOURI**

**v.
ROBERT AND DONNA BATEMAN**

RESPONDENT,

APPELLANTS.

DOCKET NUMBER WD73954

DATE: February 21, 2012

Appeal From:

Clay County Circuit Court
The Honorable Larry D. Harman, Judge

Appellate Judges:

Special Division: James E. Welsh, Presiding Judge, Cynthia L. Martin, Judge and Gary D. Witt,
Judge

Attorneys:

Patricia L. Hughes, Liberty, MO, for respondent.

Jonathan Sternberg, Kansas City, MO, for appellants.

MISSOURI APPELLATE COURT OPINION SUMMARY

**MISSOURI COURT OF APPEALS
WESTERN DISTRICT**

**CATHY RINEHART, ASSESSOR,
CLAY COUNTY, MISSOURI,**

RESPONDENT,

v.

ROBERT AND DONNA BATEMAN,

APPELLANTS.

No. WD73954

Clay County

Before Special Division: James E. Welsh, Presiding Judge, Cynthia L. Martin, Judge and Gary D. Witt, Judge

Robert and Donna Bateman appeal from the judgment of the Clay County Circuit Court reversing the decision of the State Tax Commission finding that agriculturally classified property owned by the Batemans met the statutory requirements to be valued at its productive capability rather than at its fair market value.

The trial court's judgment is reversed.

(1) If real property is classified as agricultural because its use falls within the statutory definition of "agricultural" set forth at section 137.016.1(2), then section 137.017.1 requires the property to be valued at its productive capability.

(2) If the use of real property does not qualify as agricultural pursuant to the statutory definition, the property must be classified by its "immediate most suitable economic use," determined by consideration of the eight factors described in section 137.016.5. If this process results in the property being classified as agricultural, then section 137.017.4 requires the property to be valued at its fair market value.

(3) Section 137.016.1(2) defines "agricultural" as "all real property used for agricultural purposes and devoted primarily to the raising and harvesting of crops[.]" This definition is devoid of any discussion requiring profitability, minimum acreage, soil grades, or other similar criteria as mandatory conditions before property can be classified as "agricultural."

(4) The determination of whether the use of property is agricultural is a fact driven inquiry which depends on the evidence presented.

(5) The record as a whole supports the State Tax Commission's factual determination that the Batemans' property is devoted primarily to the raising and harvesting of hay, an agricultural crop, and that the property should therefore be classified as agricultural pursuant to the definition set forth in section 137.016.1(2). As such, the property was properly valued at its productive capability and not at its fair market value.

Opinion by Cynthia L. Martin, Judge

February 21, 2012

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