CORNLAND SPECIAL ROAD DISTRICT

Bates County · Missouri · Established 1944

The Special Road Tax Levy — Information for Residents

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The Cornland Special Road District maintains the gravel roads in our area. Its only real local funding is a small property-tax levy. For years the district collected two levies — a base **Road & Bridge** rate and an additional **Special Road & Bridge** rate of **$0.1777 per $100 of assessed value**. That special levy **expired in 2023**, and a renewal was placed on the ballot in **April 2024 and voted down**. The district now collects only its base rate of **$0.3500**. The board is weighing whether to ask voters to restore a special levy on the April 2027 ballot. This sheet lays out the facts — **no decision has been made.**

Where the District's Money Comes From

Past annual reports can show $10,000 or more coming in, which makes the levy look larger than it is. Almost all of that is county CART road money and occasional one-time items — not the levy. Here is what the district can count on in a normal year now:

Recurring source	Typical amount per year
Property tax — **the levy** (now the base $0.35 rate only)	about $3,700
CART funds (county road money; set by the county, varies)	about $6,000–$8,000
Typical recurring total	**about $10,000–$11,000**

Why some past years looked bigger. Property taxes are paid about a year after they are charged, and the county sends the district its share in uneven installments — so the amount that lands in the bank bounces from year to year. The deposits in 2024 were the largest because they were the **last collections of the old, higher combined rate** (about $0.53 — the $0.35 base plus the $0.1777 special) charged through 2023. Beginning with 2024 taxes the district charges **only the base $0.35**, and about **$3,700 a year** is what the levy now brings in. One-time money — like the 2019 FEMA flood reimbursement — also inflated some past totals and does not repeat. The rate itself changed only once: the special levy lapsed after 2023 and was not renewed.

Year-by-year detail is posted at cornlandsrd.org/financial.html.

What the District Could Ask For

Missouri law (Section 137.565, RSMo) sets the limits: a restored special levy can be **no more than $0.35 per $100** of assessed value, for a term of **1, 2, 3, or 4 years**. The board can ask for the maximum, a lower amount, or **nothing at all** — and whatever it proposes, **the voters decide**. Here is what each choice would raise:

Levy rate asked	Added revenue per year	Total road-tax income (with base $0.35)
No measure (levy stays $0)	$0	$3,666
$0.1777 (the former rate)	$1,861	$5,527
$0.25	$2,619	$6,285
$0.35 (the maximum)	$3,666	$7,332

Estimates based on the district's current total assessed valuation of about $1.05 million (Missouri State Auditor). The base $0.3500 levy continues regardless.

What It Would Cost You

Missouri taxes a **home** on **19% of its market value**, but it taxes **farmland** on only **12% of its "productive value"** — a soil-grade value set by the state that is far below what land sells for. That is why an acre of farmland is taxed on a small fraction of what a home is. Yearly cost by rate:

Levy rate	Home, per $100,000 market value	Cropland (good soil), per acre	Pasture, per acre

$0.1777 (former)	$33.76	$0.14	$0.03
$0.25	$47.50	$0.19	$0.04
$0.35 (maximum)	$66.50	$0.27	$0.06

At the maximum $0.35 rate: a $200,000 home would pay about $133.00 a year; 160 acres of good cropland about $43.34; and 160 acres of pasture about $9.88. Soil grades vary, so your land may differ.

When the Decision Has to Be Made

To place a question on the **April 6, 2027** ballot, a **petition** signed by at least **10 qualified voters/taxpayers** of the township (Section 137.565, RSMo) must be filed with the **Bates County Commission** — ideally by **early January 2027** — and the question certified to the County Clerk by the firm cutoff of **January 26, 2027**. Voters then decide on April 6, 2027.

Common Questions from Residents

Is this a brand-new tax?

No. It would restore a special levy the district collected for years until it expired in 2023. Nothing happens unless voters approve it, and the question has not yet been placed on any ballot.

Why can't the district just use its CART money and base levy?

CART funds are set by the county, vary year to year, and are not guaranteed; the base $0.35 levy brings in only about $3,700 a year. Together they cover routine upkeep but leave little for larger gravel, grading, and culvert needs. The special levy is the only road funding the district itself can put to a vote.

What happens if nothing is placed on the ballot?

The district keeps operating on its base $0.35 levy and whatever CART funds the county provides. Your property taxes do not change, and road work continues at the current, more limited level.

If it passes, how long does it last and can it keep going up?

A special levy is approved for a set term of 1 to 4 years and at a fixed rate no higher than $0.35 per $100. It cannot rise on its own, and it ends when the term is up unless voters approve it again.

Why is farmland taxed so much less per acre than a home?

Missouri does not tax farmland on what it would sell for. It is taxed on a state-set “productive value” based on soil grade — far below market value — and at a 12% rate instead of the 19% used for homes. The same levy rate therefore costs only pennies per acre of farmland while costing more on a house of equal market value.

Who ultimately decides — the board or the voters?

The voters. The board only decides whether to ask and at what rate. The levy can be imposed only if a majority of voters approve it at the April 2027 election.

> **The bottom line.** The special levy is the one piece of road funding the district controls and the voters decide. At most it could add about **$3,666 a year** — roughly **27¢ per acre** of good cropland, or about **$66.50 on a $100,000 home**. The board has not decided whether to ask, or for how much. **Your input is welcome** — reach the district through the contact form at **cornlandsrd.org** or come to a board meeting.

Informational summary prepared by the Cornland Special Road District; not a recommendation to vote for or against any measure. Assessment rates are set by Missouri law (residential 19% of market value; agricultural 12% of productive value); agricultural soil-grade values are set by the Missouri State Tax Commission (12 CSR 30-4.010). Dollar figures are estimates; actual amounts depend on final assessed values and the rate, if any, placed on the ballot.