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## STATE TAX COMMISSION OF MISSOURI ASSESSOR MANUAL

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CHAPTER:

### SPECIALTY PROPERTY GUIDELINES

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### **7.0 SPECIALTY PROPERTY GUIDELINES**

The following guidelines are developed to assist the assessor's office with the valuation of unique properties found throughout the state of Missouri. The State Tax Commission has developed the following guidelines to help the assessor in valuing these specialty properties; rural electric cooperatives, agricultural land, natural gas distribution, livestock values, and billboards. Please keep in mind that these are merely guidelines to assist the assessor's office and should not be used exclusively for defending those values.