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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, cable television systems, agricultural land, natural gas distribution, livestock values, billboards, wind energy facilities, propane tanks, state assessment of commercial aircraft not owned by airline companies, subsidized housing, solar property and hoop buildings and Quonset huts. 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.