
**STATE TAX COMMISSION OF MISSOURI
ASSESSOR MANUAL**

CHAPTER:

ASSESSMENT OF HOOP BUILDINGS AND QUONSET HUTS

REVISION DATE: June 1, 2026

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7.12 Hoop Buildings and Quonset Huts

The purpose of this article is to clarify the physical differences between hoop buildings and Quonset huts. These structures can present some tricky assessment issues because of their physical characteristics, and it is recommended the assessor use these guidelines when classifying these structures. It is the opinion of the State Tax Commission that these structures meet the physical characteristics outlined in the following statutes as taxable property.

137.010.4 "Real property" includes land itself, and all growing crops, buildings, structures, improvements, and fixtures of whatever kind thereon.

137.010.6 "Tangible personal property" includes every tangible thing being the subject of ownership or part ownership whether animate or inanimate, other than money, and not forming part or parcel of real property as herein defined, but does not include household goods, furniture, wearing apparel and articles of personal use and adornment, as defined by the state tax commission, owned, and used by a person in his home or dwelling place.

Hoop buildings, not to be confused with Quonset huts, have been gaining in popularity in recent years due to their economic efficiency and utility. Hoop buildings are defined as a structure consisting of a lightweight metal, plastic, or wooden frame, or a series of hoops, that is covered by an impermeable, removable layer of plastic, canvas, or polyethylene film. The IRS describes a hoop building as a general-purpose farm building by default with a life expectancy of the roof coverings of 10-20 years, depending on how well it has been taken care of and the exposure of environmental conditions.

These structures can present some classification issues because of their less than permanent characteristics. The assessor has the authority to decide whether a hoop building is considered personal property or real property.

- 1) If the hoop building is tied to a permanent foundation, then the assessor should consider it to be of the real property classification. Most of the assessor's CAMA systems have cost per square foot tables for the assessor to use in the valuation of the hoop buildings. Extras such as concrete, electric, and the size of the concrete walls should be added to the base cost, as needed.
- 2) If the hoop building is constructed in a manner that it can be taken down and removed from the property in a short period of time, then the assessor could consider it to be of the personal property classification. This also applies if the hoop building is disassembled and reassembled periodically.

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A Quonset hut is a prefabricated structure of corrugated galvanized steel with a semi-circular cross-section that is typically affixed to footings or a foundation. These structures are becoming increasingly popular and a commonly used structure amongst commercial, residential, agricultural, and tactical operations. They are distinctive structures that are adaptable, strong, and valuable for various purposes. A Quonset hut's extraordinary strength is its greatest advantage. They are long-lasting, sturdy structures that withstand many years of use without losing any structural integrity.

Quonset huts should be assessed like all other structures in the real property classification because it cannot be easily removed from the property, and it is permanently tied to the land. Most of the assessor's CAMA systems have cost per square foot tables for the assessor to use in the valuation of the Quonset hut. Extras such as insulation, concrete, electric, and plumbing should be added to the base cost, as needed.

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