

## Examples and Exceptions to all Land Use Categories:

Can a property owner participate in the Land Use Program and Tax Relief for the Elderly? Yes

Can contiguous parcels be included in one application? No

The ownership requirement is met if person becomes owner before January 1.

Only full acreage of a parcel described in the land book may obtain land use tax.

## **Agricultural and Horticultural Use:**

### **A minimum of 5 acres in production is required (excluding home site).**

- Only contiguous parcels may have less than the 5 acre minimum for that parcel.
- Exception: If the acreage is used for aquaculture or raising specialty crops then less than 5 acres may be acceptable.
- In determining the total area of real estate actively devoted to agricultural, horticultural, forest or open space use there shall be included the area of all real estate under barns, sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities; but real estate under, and such additional real estate as may actually be used in connection with the farmhouse or home or any other structure not related to such special use, shall be excluded in determining such total area.

### **Land must have a consecutive 5 year history devoted to agricultural use, which would include the most “recent” 5 years.**

- Exceptions: If a tract of real estate is converted from a qualifying use (forestry or open space) to agricultural or horticultural production, the tract may qualify without the 5 year history of agricultural or horticultural use.
- If expanding or replacing a current agricultural or horticultural production operation owned by the applicant, regardless of location, the tract may qualify without a 5 year history.

**A commercial operation should be the basis of the agricultural activity.** Production of crops used for the owner’s or lessee’s personal consumption or use does NOT qualify for the Special Assessment Program. Personal use is allowed in minimal proportion.

**“Plants and animals useful to man” included in Agricultural Use are grains, feed crops, tobacco, cotton, peanuts, forage crops, commercial sod and seed, bees and apiary products, dairy animals and products, poultry and poultry products, beef cattle, sheep, swine, and horses.**

**Livestock and livestock products shall be primarily for commercial sale, and are considered Agricultural Use.** Livestock shall have a minimum of 12 animal unit-months per 5 acres in the previous year. One animal unit is equal to one cow, one horse, 5 sheep, 5 swine, 100 chickens, 66 turkeys, or 100 other fowl. An animal unit month means one mature cow or the equivalent on 5 acres of land for one month times 12 months.

### **Horses must be kept for commercial purposes, and are considered Agricultural Use.**

Approved purposes include breeding, boarding or the service of the horses such as riding lessons and academies, training horses or sale of manure.

When horses (such as thoroughbreds or miniature horses) are bought and sold infrequently there must be other reasons for commercial use to qualify. A combination of any of the above may be

considered commercial if total payment received from such operations more than covers the cost of keeping the animals. Horses owned and used for personal use do not qualify.

**Horticultural Use includes plant nursery and greenhouse operations, cut flowers, vegetables, plant materials, orchards, vineyards, nuts and small fruit products for sale.**

### **Forest Use:**

#### **A minimum of 20 acres required.**

- Exception: Timber less than 20 acres which meet the forestry standards may qualify only as a rider to another qualifying use, such as agriculture/horticulture.
- A parcel with a total of 20 acres including a home site and a pond will **not** qualify.

The land must be growing a well distributed, commercial forest crop that is physically accessible for harvesting when mature, and is to compose at least 40% stocking. This includes land that has been recently cleared and is being regenerated into a new forest.

(See SLEAC Manual pp 22-23)

- Exception: Land which is incapable of growing commercial quality timber due to location, soil conditions or other conditions which prohibit timber growth (such as steep outcrops of rock, shallow soil on steep mountain sides, excessive steepness, heavily eroded areas, coastal beach sand, tidal marsh...) **shall qualify** as non-productive forest land.

If the timber is fenced in and livestock are allowed to graze (used in addition to other pasture land), then agricultural values would be applied.

### **Open Space Use:**

#### **A minimum of 5 acres required**

An offer by a landowner to maintain the property as open space for a period of years in return for reduced tax rate **can be rejected** by the county.

Actual Uses: Any use which offers use to the public, see examples of qualifying uses below, shall qualify if the intended operation is **not for profit**. Land will be valued according to use.

#### Examples of qualifying uses:

Parks, play areas, athletic fields, botanical gardens, fishing ponds and skating ponds, country clubs, swimming clubs, beach clubs, yacht clubs, scout camps and fairgrounds, and golf clubs (Golf clubs which operate for profit, but provide service to the general public and have a park-like setting qualify. Any golf club which has restricted membership DOES NOT qualify).

#### Examples of qualifying uses (Non-profit):

- Conservation of land, natural resources, floodways, historic areas, scenic areas
- Assisting in community development (This category opens up the opportunity for many property owners. This includes forest and farmlands which may be unable to meet all of the requirements in any of the specific categories.)
- Land that is currently not being farmed but could be used as farmland in the future also qualifies. "...lands that are suitable for agricultural, horticultural, or forest use, regardless

of whether production history, production standards or forest stocking standards are met”.  
(See SLEAC manual 16-2E for Suggested Ranges of Use-values.)

- Wetlands: Ponds, marshes and similar properties qualify. The term “LAND” includes water, submerged land, wetlands, marshes and similar properties.

Non-qualifying uses: (commercial recreational or amusement places)

Driving ranges, miniature golf courses, pony rides, trap shoots, marinas, motor speedways, drag strips and amusement parks

Perpetual Easements:

- The fair market value shall always equal the land use value.
- The locality has the option of inserting the length of the agreement, between 4-10 years.
- No split offs or separation of lots.
- Upon the death of the current owner, the heirs are liable for the remainder of this agreement.
- There should be no changes made to the land from the date of the agreement.
- A rollback will be levied in the event this agreement is void – zoning or change in use.
- There shall be no construction on the property (including sheds, garages, miscellaneous buildings) unless related to the open space use.
- The owner must submit a Land Use Application with an Open Space Agreement which will be recorded with Clerk of the Circuit Court.
- No destruction or cutting of trees or vegetation except for selected cut due to disease or dying.
- The owner may use the land for his own agricultural purposes, but no commercial activities.
- No fences or hedges or walls or similar barriers which obstruct public view.