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 agriculture activity. Production of crops use 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 fowls. 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 academics, 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.