

# TAXPAYERS IN LAND USE: PLEASE READ!

## SPECIAL ASSESSMENT FOR LAND PRESERVATION

An outline of the definitions and brief general information are listed here for your review; long standing enrollees or new land owners alike are sure to find something of enlightenment or “I didn’t remember that.” Please do not hesitate to call if you should have any questions.

- Qualifying cropland must have been farmed for the past five years, growing a commercial crop and must have produced at least one-half of the average county yield for the last three years. Minimum acreage is 5 acres. Federal income tax schedule (farm schedule) may be required to prove farming operation.
- Qualifying forest land must be growing a commercial forest crop that is accessible for harvesting, with 40% of normal stocking or formerly having such cover and not currently developed for non-forest use. If you have nonproductive forest land such as electric power easement or beaver ponds, please show the number of acres. This acreage must be verifiable by authorized agents. Minimum acreage is 20 acres.
- If there are plans to build or make any other changes to the current qualifications and the original application did not include acreage for this purpose there will be a roll-back assessed. Roll-back is a penalty tax based on the difference of the fair market value and the land use value, which is called the deferred value, plus simple interest. This would be assessed for 5 years back if enrolled in the program for that length of time. (Example: 2007 current year, 2006, 2005, 2004, 2003, 2002). Roll-back applied to the land parcel, not the owner, even though you may not have been the owner for the length of time applicable. Roll-back applies for total number of years parcel was in the program. (5 Year rule applies even if enrolled longer than that time).
- All taxes must be kept current. If taxes become delinquent they must be paid by June 1 of the following year or the property will be removed immediately.
- This program is voluntary. However, if you remove a parcel or do not wish to continue in the program any longer, the qualifications must still be met for five years or the roll-back will apply.