

Non-Dedicated Agricultural Use

This program is designed to encourage owners of parcels, situated within County zoned agricultural districts and suitable for agriculture, to use the land for agricultural uses on a continuous and regular basis, and to discourage the conversion of such parcels to other uses, such as the subdivision to parcels of less than a reasonable economic size. Parcels, or portions thereof, in this program shall be assessed based on their agricultural use without regard to its market value or neighboring land values.

To qualify for this program the owner(s) must submit an application (RP Form 19-57) on, or before December 31st for the subsequent tax year beginning July 1st (all owners must sign the application). The land must be in agricultural use as defined below. This is a year-to-year program, but annual applications are not required. You are required to notify the Real Property Tax Office in writing of any changes in your original application. This can be accomplished by filing a new application.

Definitions:

Agricultural Use: Continuous and regular use of land for intensive agriculture, aquaculture, orchards, feed crops, forestry or pasture on parcels zoned by the County to be in the districts of agriculture, residential & agriculture, family agriculture, intensive agriculture, or agricultural project district. The term 'agricultural use' does not include nor apply to areas used primarily as farm dwelling sites, such as, but not limited to, yard space, setbacks, or open landscape associated with residential use planted with fruit and ornamental trees, flowers, and vegetables primarily for home use or recreation.

Pasture: The area must be enclosed with perimeter fencing, or another barricade, sufficient to restrain freely grazing animals.

Agricultural Use Assessment: All portions of the parcel classified and used for non-dedicated agricultural use as of the January 1st assessment date shall be assessed at two times the commercial dedicated agricultural use value.

Other Information:

1. The agricultural use can be terminated at any time by written notice to the Real Property Tax Office. If an inspection by the County shows that the use has been terminated, a written notice of termination will be sent to the address of record.
2. Rollback taxes will be assessed if the parcel is subdivided, or put into a condominium regime, where the lot or unit size is less than 5 acres. Rollback taxes will also be assessed if the parcel is re-zoned to something other than the allowable agricultural use classifications.