

Division of Property Taxation recommendations for statutory language clarification.

Current

(1.6) (a) "Agricultural land", whether used by the owner of the land or a lessee, means one of the following:

(I) A parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that was used the previous two years and presently is used as a farm or ranch, as defined in subsections (3.5) and (13.5) of this section, or that is in the process of being restored through conservation practices. Such land must have been classified or eligible for classification as "agricultural land", consistent with this subsection (1.6), during the ten years preceding the year of assessment. Such land must continue to have actual agricultural use. "Agricultural land" under this subparagraph (I) includes land underlying any residential improvement...

Amended

(1.6) (a) "Agricultural land", whether used by the owner of the land or a lessee, means one of the following:

(I) A parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, **AS LONG AS THE USE IS A LEGALLY PERMITTED USE**, that was used the previous two **CALENDAR** years and presently is used as a farm or ranch, as defined in subsections (3.5) and (13.5) of this section, or that is in the process of being restored through conservation practices. Such land must have been classified or eligible for classification as "agricultural land", consistent with this subsection (1.6), during the ten years preceding the year of assessment. Such land must continue to have actual agricultural use. "Agricultural land" under this subparagraph (I) includes land underlying any residential improvement...

The language change for **use** clarifies that the use must be legal and not conflicting with covenants or land-use restrictions. This change ties into the MDC and Edith Clarke cases presented at the first meeting.

The **calendar** language change clarifies that two entire previous years and the current year must be shown for use to establish agricultural classification. This prevents abuse from parties who attempt to circumvent the establishment of legitimate agricultural use. This case, Aberdeen, is currently being petitioned for certiorari to the Supreme Court.