

APPLICATION FOR GREENBELT ASSESSMENT

The Agricultural, Forest and Open Space Land Act of 1976 (commonly referred to as the “Greenbelt Law”) permits qualifying land to be assessed for property taxes at its current use value rather than at its fair market value which might be based on a more intensive use. **YOU MAY BE LIABLE FOR ROLLBACK TAXES** later if the land, or any portion, approved for greenbelt is converted to other uses or disqualified due to a sale or otherwise. Rollback taxes are based upon the amount of taxes saved during the last three (3) years the land was classified as agricultural land.

Agricultural Land

For land to qualify for the agricultural land classification, it must be at least fifteen (15) acres, including woodlands and wastelands, and either:

- (1) constitute a farm unit engaged in the production or growing of agricultural products; or
- (2) have been farmed by the owner or the owner’s parent or spouse for at least twenty-five (25) years and be used as the residence of the owner and not used for any purpose inconsistent with an agricultural use.

The assessor may presume that property is used as agricultural land if it produces gross agricultural income averaging at least \$1,500 per year over any three (3) year period. However, the assessor will also consider other available evidence indicating how the property is actually used. The assessor may ask for information concerning property income, ownership, and other information needed to determine how the property is used and how it should be valued.

Forest Land

"Forest land" means land constituting a forest unit engaged in the growing of trees under a sound program of sustained yield management that has tree growth in such quantity and quality and is so managed as to constitute a forest. To be eligible as forest land, property must meet one (1) of the following minimum size requirements by consisting of:

- (1) A single tract of at least fifteen (15) acres; or
- (2) Two (2) noncontiguous tracts within the same county totaling at least fifteen (15) acres that are separated only by a road, body of water, or public or private easement and together constitute a forest unit. The assessor may consult the State Forester in determining whether your land qualifies.

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Open Space Land

“Open Space Land” is land of three (3) acres or more (other than agricultural or forest land) in an open or natural condition, whose preservation would further goals specified in the Greenbelt Law. Qualifying properties must be designated for open space preservation by local or state planning authorities, or the state commissioner of environment and conservation must have accepted a perpetual open easement from the owner of the property under terms specified in the law. Open space easements executed for the benefit of a local government or a qualified conservation organization can also qualify under the greenbelt law.

Filing Deadline

Applications must be filed by **March 15** to be considered for the current tax year. Applications filed after March 15 will be processed for the following tax year.

*****THIS PAGE DOES NOT NEED TO BE RECORDED WITH THE REGISTER OF DEEDS AS PART OF AN APPROVED APPLICATION*****

