

LAND USE QUALIFICATION REQUIREMENTS

MINIMUM LAND USE CATEGORY	ACREAGE	REQUIREMENTS
AGRICULTURAL**	5	1 Commercial Animal Unit (1cow, 1 horse, 5 sheep, 5 swine, 100 chickens, 66 turkeys, 100 fowl) for each 5 acres for 12 months or commercial crop.
FOREST**	20	Must be protected from livestock. Cannot be clear-cut.
HORTICULTURAL**	5	Includes nursery, greenhouse, cut flowers, plant materials, orchards, vineyards and small fruit products.

If a house site is requested an additional acre is required.

**** Forest Management Plan required for Forest**

At least one of the following documents is required to qualify for agricultural & horticultural:

1. Federal tax form
 - o 1040F—Farm income showing at least \$1,000 sales.
2. Sales receipts showing gross sales of \$1,000 or more.

APPLICATION FEE:	\$50.00
REVALIDATION FORM:	Due each year.
REVALIDATION FEE:	\$50.00 due every 6 years if no change in land.
APPLICATION AND REVALIDATION DEADLINE:	November 2.
LATE FILING PENALTY (NOV 3-DEC 31):	\$50.00

ROLL BACK TAX: Participants should be aware that entering the program creates a deferred tax, which becomes due if:

1. Use of land changes.
2. Acreage's changes to less than minimum requirement
3. The land is rezoned to a more intensive use at owner's request.

