



[townhall.virginia.gov](http://townhall.virginia.gov)

## Proposed Regulation Agency Background Document

<b>Agency name</b>	Commissioner of Agriculture and Consumer Services
<b>Virginia Administrative Code (VAC) citation(s)</b>	2 VAC 5 – 20
<b>Regulation title(s)</b>	Standards for Classification of Real Estate as Devoted to Agricultural Use and to Horticultural Use under the Virginia Land Use Assessment Law
<b>Action title</b>	Amendments to reflect regulatory changes required pursuant to Chapter 504 of the 2018 Acts of Assembly; general review of this regulation
<b>Date this document prepared</b>	April 12, 2019 Updated on July 8, 2019, to correct a citation

This information is required for executive branch review and the Virginia Registrar of Regulations, pursuant to the Virginia Administrative Process Act (APA), Executive Order 14 (as amended, July 16, 2018), the Regulations for Filing and Publishing Agency Regulations (1 VAC7-10), and the *Virginia Register Form, Style, and Procedure Manual for Publication of Virginia Regulations*.

### Brief Summary

*Please provide a brief summary (preferably no more than 2 or 3 paragraphs) of this regulatory change (i.e., new regulation, amendments to an existing regulation, or repeal of an existing regulation). Alert the reader to all substantive matters. If applicable, generally describe the existing regulation.*

Article 4 of Chapter 32 of the Code of Virginia (Va. Code § 58.1-3229 et seq.) (Virginia Land Use Assessment Law) (Law) authorizes localities that adopt a land-use plan to adopt an ordinance to provide for the use value assessment and taxation of real estate classified in Va. Code § 58.1-3230. Section 58.1-3230 establishes four special classifications of real estate for the purposes of the Law, including “real estate devoted to agricultural use” and “real estate devoted to horticultural use.” The definitions of both real estate devoted to agricultural use and real estate devoted to horticultural use require the Commissioner of Agriculture and Consumer Services (Commissioner) to prescribe uniform standards in accordance with the Virginia Administrative Process Act (Va. Code § 2.2-4000 et seq.). As directed by

this requirement, the Commissioner promulgated 2 VAC 5-20, *Standards for Classification of Real Estate as Devoted to Agricultural Use and to Horticultural Use under the Virginia Land Use Assessment Law*, which first became effective in 1988.

Chapter 504 of the 2018 Acts of Assembly amended the definition of real estate devoted to agricultural use and real estate devoted to horticultural use, expanding the scope of the standards that the Commissioner is required to promulgate and resulting in the need to revise 2 VAC 5-20. Additionally, this legislative change requires that any uniform standard prescribed through regulation by the Commissioner stating that real estate must be used for a particular purpose for a minimum length of time before qualifying as real estate devoted to agricultural use or horticultural use must (i) include the use of similar property by a lessee of the owner in calculating such time and (ii) include a shorter minimum length of time for real estate with no prior qualifying use, provided that the owner submits a written document of the owner's intent regarding use of the real estate containing elements set out in the uniform standards. As 2 VAC 5-20-20 currently includes a requirement that real estate devoted to either agricultural or horticultural use must have been devoted to certain uses for at least five consecutive years previous, the proposed amendment to these standards reflect the 2018 amendments to the Law.

The Commissioner also took this opportunity to conduct a periodic review and a small business impact review of this regulation pursuant to Va. Code § 2.2-4007.1 and Executive Order 14 (2018).

Until 2 VAC 5-20 is amended, commissioners of the revenue, local assessing officers, landowners, and other stakeholders may wish to contact legal counsel to address any conflicts that may exist between this regulation and the Law effective July 1, 2018.

### Acronyms and Definitions

*Please define all acronyms used in the Agency Background Document. Also, please define any technical terms that are used in the document that are not also defined in the "Definition" section of the regulations.*

"Commissioner" means the Commissioner of Agriculture and Consumer Services.

"VDACS" means the Virginia Department of Agriculture and Consumer Services.

"Law" means the Virginia Land Use Assessment Law (Va. Code § 58.1-3229 et seq.).

### Mandate and Impetus

*Please identify the mandate for this regulatory change, and any other impetus that specifically prompted its initiation (e.g., new or modified mandate, petition for rulemaking, periodic review, board decision, etc.). For purposes of executive branch review, "mandate" has the same meaning as defined in Executive Order 14 (as amended, July 16, 2018), "a directive from the General Assembly, the federal government, or a court that requires that a regulation be promulgated, amended, or repealed in whole or part."*

Chapter 504 of the 2018 Acts of Assembly amended the definition of real estate devoted to agricultural use and real estate devoted to horticultural use, expanding the scope of the standards that the Commissioner is required to promulgate and resulting in the need to revise 2 VAC 5-20. Additionally, this legislative change requires that any uniform standard prescribed through regulation by the Commissioner stating that real estate must be used for a particular purpose for a minimum length of time before qualifying as real estate devoted to agricultural use or horticultural use must (i) include the use of similar property by a lessee of the owner in calculating such time and (ii) include a shorter minimum length of time for real estate with no prior qualifying use, provided that the owner submits a written document of the owner's intent regarding use of the real estate containing elements set out in the uniform standards.

As a result of recent requests from commissioners of the revenue and local assessing officers for the Commissioner to issue opinions pursuant to 2 VAC 5-20-40, agency staff and legal counsel have identified language in the existing standards that would benefit from greater clarification. Based on this identification and the fact that the standards were last revised in 2004, the Commissioner took this opportunity to conduct a periodic review and small business impact review of this regulation pursuant to Va. Code § 2.2-4007.1 and Executive Order 14 (2018).

## Legal Basis

*Please identify (1) the agency or other promulgating entity, and (2) the state and/or federal legal authority for the regulatory change, including the most relevant citations to the Code of Virginia or Acts of Assembly chapter number(s), if applicable. Your citation must include a specific provision, if any, authorizing the promulgating entity to regulate this specific subject or program, as well as a reference to the agency or promulgating entity's overall regulatory authority.*

Va. Code § 3.2-102(A) states that the Commissioner shall be vested with the powers and duties set out in Va. Code §§ 2.2-601 and 3.2-102 and such other powers and duties as may be prescribed by law.

Va. Code § 58.1-3230 requires that the Commissioner prescribe uniform standards in accordance with the Virginia Administrative Process Act (Va. Code § 2.2-4000 et seq.) for "real estate devoted to agricultural use" and "real estate devoted to horticultural use," and Chapter 504 of the 2018 Acts of Assembly amended this section to expand the scope of the standards that the Commissioner is required to promulgate, resulting in the need to revise 2 VAC 5-20.

## Purpose

*Please explain the need for the regulatory change, including a description of: (1) the rationale or justification, (2) the specific reasons the regulatory change is essential to protect the health, safety or welfare of citizens, and (3) the goals of the regulatory change and the problems it's intended to solve.*

The proposed change will bring the regulation into compliance with the changes made to Article 4 of Chapter 32 of the Code of Virginia (Va. Code § 58.1-3229 et seq.) by Chapter 504 of the 2018 Acts of Assembly. Absent a change to the existing regulation, the regulation would remain in conflict with this statute. Additionally, VDACS staff has identified parts of the regulation that would benefit from greater clarity so that the Commissioner is better able to provide opinions upon request by commissioners of the revenue or local assessing officers. This regulatory action does not impact public health or safety; however, general public welfare is protected when regulations are promulgated in compliance with statutory requirements. Additionally, commissioners of the revenue, local assessing officers, and individual landowners will all benefit from standards that are clear and consistent.

## Substance

*Please briefly identify and explain the new substantive provisions, the substantive changes to existing sections, or both. A more detailed discussion is provided in the "Detail of Changes" section below.*

The proposed amendments to the regulation include standards for determining whether real estate meets the expanded definition of real estate devoted to agricultural use or real estate devoted to horticultural use. Specifically, the amendments include standards for determining whether real estate is (i) devoted to the bona fide production for sale of plants and animals, or products made from such plants and animals

on the real estate, that are useful to man, (ii) devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; nursery and floral products; and plants or products directly produced from fruits, vegetables, nursery and floral products, or plants on such real estate, or (iii) devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner in accordance with the Administrative Process Act. The proposed amendments also remove the existing requirement that real estate be used for a particular purpose for a minimum length of time before qualifying as real estate devoted to agricultural use or horticultural use.

### Issues

*Please identify the issues associated with the regulatory change, including: 1) the primary advantages and disadvantages to the public, such as individual private citizens or businesses, of implementing the new or amended provisions; 2) the primary advantages and disadvantages to the agency or the Commonwealth; and 3) other pertinent matters of interest to the regulated community, government officials, and the public. If there are no disadvantages to the public or the Commonwealth, include a specific statement to that effect.*

As a result of recent requests from commissioners of the revenue and local assessing officers for the Commissioner to issue opinions pursuant to 2 VAC 5-20-40, agency staff and legal counsel have identified language in the existing regulation that would benefit from greater clarification. The proposed amendments to this regulation will provide greater clarity to commissioners of the revenue and local assessing officers when implementing this regulation and to the Commissioner when asked to provide a formal opinion. Landowners and other members of the public will also benefit from clarification as to what is required for a parcel of land to be considered real estate devoted to agricultural use or to horticultural use. The removal of the five-year previous use requirement may also encourage additional agricultural land that is not currently being farmed to be made available for agricultural use. There are no disadvantages to the public or the Commonwealth.

Until 2 VAC 5-20 is amended, commissioners of the revenue, local assessing officers, landowners, and other stakeholders may wish to contact legal counsel to address any conflicts that may exist between this regulation and the Law effective July 1, 2018.

### Requirements More Restrictive than Federal

*Please identify and describe any requirement of the regulatory change which is more restrictive than applicable federal requirements. Include a specific citation for each applicable federal requirement, and a rationale for the need for the more restrictive requirements. If there are no applicable federal requirements, or no requirements that exceed applicable federal requirements, include a specific statement to that effect.*

There are no applicable federal requirements.

### Agencies, Localities, and Other Entities Particularly Affected

*Please identify any other state agencies, localities, or other entities particularly affected by the regulatory change. "Particularly affected" are those that are likely to bear any identified disproportionate material impact which would not be experienced by other agencies, localities, or entities. "Locality" can refer to either local governments or the locations in the Commonwealth where the activities relevant to the*

regulation or regulatory change are most likely to occur. If no agency, locality, or entity is particularly affected, include a specific statement to that effect.

There are no other state agencies that will be particularly affected by the proposed amendments. Commissioners of the revenue and local assessing officers will need to review the amended regulation and determine how best to apply such changes to their local use value assessment program. No other entities will be particularly affected by these proposed amendments.

### Economic Impact

Pursuant to § 2.2-4007.04 of the Code of Virginia, please identify all specific economic impacts (costs and/or benefits), anticipated to result from the regulatory change. When describing a particular economic impact, specify which new requirement or change in requirement creates the anticipated economic impact. Please keep in mind that this is change versus the status quo.

**Impact on State Agencies**

<p><i>For your agency:</i> projected costs, savings, fees or revenues resulting from the regulatory change, including:</p> <ul style="list-style-type: none"> <li>a) fund source / fund detail;</li> <li>b) delineation of one-time versus on-going expenditures; and</li> <li>c) whether any costs or revenue loss can be absorbed within existing resources</li> </ul>	<p>VDACS will not incur any costs or realize any savings or revenues as a result of this regulatory action.</p>
<p><i>For other state agencies:</i> projected costs, savings, fees or revenues resulting from the regulatory change, including a delineation of one-time versus on-going expenditures.</p>	<p>There are no anticipated costs, savings, fees, or revenues for other state agencies resulting from this regulatory action.</p>
<p><i>For all agencies:</i> Benefits the regulatory change is designed to produce.</p>	<p>The intent of this regulatory action is to bring the existing regulation into compliance with recent statutory changes and to clarify certain parts of the existing regulation.</p>

**Impact on Localities**

<p>Projected costs, savings, fees or revenues resulting from the regulatory change.</p>	<p>There are no anticipated costs, savings, fees, or revenues for localities resulting from this regulatory action.</p>
<p>Benefits the regulatory change is designed to produce.</p>	<p>The intent of this regulatory action is to bring the existing regulation into compliance with recent statutory changes and to clarify certain parts of the existing regulation.</p>

**Impact on Other Entities**

<p>Description of the individuals, businesses, or other entities likely to be affected by the regulatory change. If no other entities will be affected, include a specific statement to that effect.</p>	<p>Landowners in localities with use value assessment programs will benefit from greater clarity in determining when a parcel of real estate is devoted to agricultural or horticultural use. The removal of the five-year previous use requirement may also encourage additional</p>
--	---

	agricultural land that is not currently being farmed to be made available for agricultural use.
Agency's best estimate of the number of such entities that will be affected. Please include an estimate of the number of small businesses affected. Small business means a business entity, including its affiliates, that: a) is independently owned and operated and; b) employs fewer than 500 full-time employees or has gross annual sales of less than \$6 million.	The agency is unable to estimate the number of landowners who will benefit from clarifying the method for determining when a parcel of real estate is devoted to agricultural or horticultural use. The agency does not collect data from which it can estimate the number of small businesses affected, but the agency expects many of these landowners are farmers who meet the definition of a small business.
All projected costs for affected individuals, businesses, or other entities resulting from the regulatory change. Please be specific and include all costs including, but not limited to: a) projected reporting, recordkeeping, and other administrative costs required for compliance by small businesses; b) specify any costs related to the development of real estate for commercial or residential purposes that are a consequence of the regulatory change; c) fees; d) purchases of equipment or services; and e) time required to comply with the requirements.	The agency does not expect any additional costs to individuals and businesses resulting from this regulatory action.
Benefits the regulatory change is designed to produce.	The intent of this regulatory action is to bring the existing regulation into compliance with recent statutory changes and to clarify certain parts of the existing regulation.

### Alternatives

*Please describe any viable alternatives to the regulatory change that were considered, and the rationale used by the agency to select the least burdensome or intrusive alternative that meets the essential purpose of the regulatory change. Also, include discussion of less intrusive or less costly alternatives for small businesses, as defined in § 2.2-4007.1 of the Code of Virginia, of achieving the purpose of the regulatory change.*

No alternative action is available given that the existing regulation is no longer in compliance with the Law as amended by Chapter 504 of the 2018 Acts of Assembly.

The agency has determined that alternatives for small businesses are not appropriate.

### Regulatory Flexibility Analysis

*Pursuant to § 2.2-4007.1B of the Code of Virginia, please describe the agency's analysis of alternative regulatory methods, consistent with health, safety, environmental, and economic welfare, that will accomplish the objectives of applicable law while minimizing the adverse impact on small business. Alternative regulatory methods include, at a minimum: 1) establishing less stringent compliance or reporting requirements; 2) establishing less stringent schedules or deadlines for compliance or reporting requirements; 3) consolidation or simplification of compliance or reporting requirements; 4) establishing performance standards for small businesses to replace design or operational standards required in the*



*proposed regulation; and 5) the exemption of small businesses from all or any part of the requirements contained in the regulatory change.*

---

The agency considered retaining a previous use requirement for a particular amount of time in the regulation. The current requirement is five years. If such requirement was retained, the 2018 amendments to the Law would then require the agency to allow for a previous use requirement that is less than five years under certain circumstances. In discussing these alternatives, the agency was unable to determine a clear rationale as to why any previous use requirement would be a preferred option over removing the previous use requirement and, instead, clarifying the current use requirement. The agency believes the removal of any previous use requirement is the least burdensome option for meeting the regulatory changes required by the 2018 amendments to the Law.

The agency has determined that exemptions for small businesses are not appropriate.

### Periodic Review and Small Business Impact Review Report of Findings

*If you are using this form to report the result of a periodic review/small business impact review that is being conducted as part of this regulatory action, and was announced during the NOIRA stage, please indicate whether the regulatory change meets the criteria set out in Executive Order 14 (as amended, July 16, 2018), e.g., is necessary for the protection of public health, safety, and welfare; minimizes the economic impact on small businesses consistent with the stated objectives of applicable law; and is clearly written and easily understandable.*

*In addition, as required by § 2.2-4007.1 E and F of the Code of Virginia, include a discussion of the agency's consideration of: (1) the continued need for the regulation; (2) the nature of complaints or comments received concerning the regulation from the public; (3) the complexity of the regulation; (4) the extent to which the regulation overlaps, duplicates, or conflicts with federal or state law or regulation; and (5) the length of time since the regulation has been evaluated or the degree to which technology, economic conditions, or other factors have changed in the area affected by the regulation.*

---

The proposed regulatory change is necessary for the protection of public welfare, as general public welfare is protected when regulations are promulgated in compliance with statutory requirements. The proposed regulatory change is also clearly written and easily understandable. Landowners, many of whom are farmers who meet the definition of a small business, in localities with use value assessment programs will benefit from greater clarity that the proposed amendments will provide in determining when a parcel of real estate is devoted to agricultural or horticultural use.

The agency did not discuss the continued need for this regulation, as the regulation is required by Va. Code § 58.1-3230. The agency has not received complaints concerning this regulation from the public and incorporated suggestions received from agricultural and conservation stakeholders as well as commissioners of the revenue and assessing officers into the proposed amendments to this regulation. The amendments to this regulation were proposed to simplify the complexity of the regulation in accordance with changes to the Law. The regulation, as amended, does not overlap, duplicate, or conflict with federal or state law or regulations. As the regulation was last revised in 2004, the agency discussed amendments to the regulation that reflected the increased competition for land and difficulty farmers have in finding new real estate available for agricultural or horticultural use.

### Public Comment

Please summarize all comments received during the public comment period following the publication of the previous stage, and provide the agency response. Ensure to include all comments submitted: including those received on Town Hall, in a public hearing, or submitted directly to the agency or board. If no comment was received, enter a specific statement to that effect.

Committer	Comment	Agency response
Andrew Smith, Associate Director, Government Relations, Virginia Farm Bureau Federation (comments received via Town Hall and email)	The Virginia Farm Bureau Federation supports the changes sought by the 2018 General Assembly and signed by the Governor in HB 871 from Delegate Orrock. The submitted comments speak to the substantive changes in HB 871 (Chapter 504 of the 2018 Acts of Assembly).	The proposed amendments to the regulation reflect the statutory changes required by Chapter 504 of the 2018 Acts of Assembly.
Peter Lynch, County Assessor, Albemarle County (comments received via email)	<p>Would like to see clear and specific guidance regarding:</p> <ol style="list-style-type: none"> <li>1. Which specific conservation programs will be considered a qualifying use under the agriculture or horticulture categories?</li> <li>2. Is the conservation program intended to be an alternative to active agriculture or horticulture on a parcel or complementary to it, meaning that some active agricultural or horticultural activity must take place on the parcel, but a portion is under a conservation plan such as stream buffers, etc?</li> <li>3. What form can “other compensation” take? Tax Credits? Does compensation of whatever form have to rise to the \$1,000 average annual amount stipulated in the SLEAC manual?</li> <li>4. How is compliance to be confirmed during our application and revalidation processes?</li> <li>5. What happens when a conservation program (contract) ends; is it an event that would or could trigger rollback taxes?</li> </ol>	The proposed amendments to the regulation related to federal or state soil or water conservation programs are broadly defined to provide the greatest amount of flexibility to commissioners of the revenue or local assessing officers. The regulation allows for the commissioners of the revenue or local assessing officer to determine the type of documentation necessary to confirm that the regulatory requirements are being met. The comment regarding triggering rollback taxes is outside the authority granted to the Commissioner pursuant to the Law.
John McCarthy, Senior Adviser and Director of Strategic Partnerships, Piedmont	With respect to the opportunity for property owners to participate in programs “devoted to and meeting the requirements and qualifications for payment or other compensation pursuant to soil and water conservation programs under an	The proposed amendments to the regulation related to federal or state soil or water conservation programs are broadly defined to provide the greatest amount of flexibility to commissioners of the revenue or local assessing officers. The regulation allows for the commissioners of the revenue or local



<p>Environmental Council (comments received via email and mail)</p>	<p>agreement with an agency of the state or federal government,” the regulatory guidance and change necessary to accomplish this aim should be as broadly construed as possible and provide the appropriate degree of guidance to local Commissioners of the Revenue. Commenter also offered to participate in any process that might facilitate this direction and communication.</p>	<p>assessing officer to determine the type of documentation necessary to confirm that the regulatory requirements are being met.</p>
---	--	--

## Public Participation

*Please include a statement that in addition to any other comments on the regulatory change, the agency is seeking comments on the costs and benefits of the regulatory change and the impacts of the regulated community. Also, indicate whether a public hearing will be held to receive comments.*

In addition to any other comments, the Commissioner is seeking comments on the costs and benefits of the proposal and the potential impacts of this regulatory proposal. Also, the Commissioner is seeking information on impacts on small businesses as defined in § 2.2-4007.1 of the Code of Virginia. Information may include: 1) projected reporting, recordkeeping and other administrative costs; 2) probable effect of the regulation on affected small businesses; and 3) description of less intrusive or costly alternative methods of achieving the purpose of the regulation.

Anyone wishing to submit comments may do so via the Regulatory Town Hall website (<http://www.townhall.virginia.gov>), or by mail or email to:

Kevin Schmidt  
 Virginia Department of Agriculture and Consumer Services  
 102 Governor Street  
 Room 214  
 Richmond, VA 23219  
 Phone: 804 786-1346  
 Email: [kevin.schmidt@vdacs.virginia.gov](mailto:kevin.schmidt@vdacs.virginia.gov)

Written comments must include the name and address of the commenter. In order to be considered, comments must be received by 11:59 p.m. on the last day of the public comment period.

A public hearing will not be held following the publication of this stage of this regulatory action.

## Detail of Changes

*Please list all regulatory changes and the consequences of the changes. Explain the new requirements and what they mean rather than merely quoting the text of the regulation.*

*If the regulatory change will be a new chapter, describe the intent of the language and the expected impact. Please describe the difference between existing regulation(s) and/or agency practice(s) and what is being proposed in this regulatory change. Delete inapplicable tables.*

If the regulatory change is intended to replace an emergency regulation, please follow the instructions in the text following the three chart templates below. Please include citations to the specific section(s) of the regulation that are changing.

Current section number	New section number, if applicable	Current requirement	Change, intent, rationale, and likely impact of new requirements
10	N/A	Currently, this section establishes that real estate must meet all of the “following” standards to qualify for agricultural or horticultural use.	The proposed change clarifies that the real estate must meet all of the standards in the regulation to qualify for agricultural or horticultural use.
20	N/A	Currently, this section requires that, except for certain circumstances, real estate that seeks to be qualified as devoted to agricultural use or horticultural use must meet certain production requirements both for the previous five consecutive years prior as well as currently.	<p>The proposed change removes the requirement that real estate that seeks to be qualified as devoted to agricultural use or horticultural use meet certain production requirements for the previous five consecutive years. The proposed change clarifies that the applicant must certify that the real estate currently is devoted to the bona fide production for sale of certain plants, animals, fruits, vegetables, or nursery or floral products or devoted to the bona fide production for sale of products produced on the real estate from such plants, animals, fruits, vegetables, or nursery or floral products.</p> <p>The proposed change removes certain provisions in the section that allowed for exemptions to the five-year history, as these exceptions are no longer needed due to the proposed elimination of the five-year history requirement.</p> <p>The proposed change allows real estate that is not currently devoted to the production for sale of certain agricultural or horticultural products but that is devoted to and meets the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with a state or federal agency to meet the requirements of this section.</p>
30	N/A	Currently, this section requires that the applicant must certify that real estate that seeks to be qualified as devoted to agricultural use or horticultural use is being used in certain conservation	The proposed change clarifies that the applicant must certify that the planned program of management corresponds with the demonstration of one of the “devoted to the bona fide production for sale of” requirements proposed in Section 20.

		<p>practices and programs and certain management practices and programs.</p> <p>Currently, this section requires that the average crop yield per acre on each field crop grown on the real estate during the immediate three years previous be equal to at least one-half of the county or city average for the past three years.</p> <p>Currently, this section includes a requirement that timber production that is in addition to crop, livestock, dairy, poultry, aquaculture, and horticulture production on the real estate must meet the standards prescribed by the Department of Forestry for forest acres and be assessed at use value for forestry purposes.</p>	<p>The proposed change removes the requirement that the average crop yield per acre calculation for each field crop grown on the real estate be based on an average of such calculation on the real estate during the immediate three years previous; the changes still retain the requirement that the average crop yield per acre currently grown on such real estate be equal to at least one-half of the county or city average for the past three years unless the locality prescribes lesser requirements in certain circumstances.</p> <p>The proposed change removes the additional language in this section regarding timber production, as the agency believes subsection B of Section 20 already states that no real estate devoted to the production of trees or timber products may qualify unless it meets the technical standards prescribed by the State Forester.</p>
40	N/A	<p>Currently, this section authorizes a commissioner of the revenue or local assessing officer to require the applicant to document what the applicant must certify pursuant to Section 20.</p> <p>Currently, this section establishes that such documentation may include, in part, a Conservation Farm Management Plan prepared by a professional or gross sales averaging more than \$1,000 annually over the previous three years.</p> <p>Currently, this section requires that a commissioner of the revenue or local assessing officer wishing to request the Commissioner assist with interpreting this regulation include, among other documentation, the total number of acres in soil</p>	<p>The proposed change clarifies that commissioners of the revenue and local assessing officers may require the applicant to document what the applicant must certify pursuant to both Section 20 and Section 30.</p> <p>The proposed change removes the capitalization of the term "Conservation Farm Management Plan," as the agency believes that this is a reference to a general type of document and not a particular, formal document. The proposed change also removes the suggestion that a commissioner of the revenue or local assessing officer consider requesting gross sales averaging more than \$1,000 annually over the previous three years, instead suggesting that the commissioners of the revenue or local assessing officers consider requesting documentation that demonstrates that the real estate sought to be qualified currently is devoted to the bona fide production for sale of one of the "devoted to the bona fide production for sale of" requirements in Section 20.</p>

		<p>conservation programs and lists certain federal and state agencies.</p> <p>Currently, the regulation requires that a statement be included as to whether the locality waived the five-year history requirement in cases where a commissioner of the revenue or local assessing officer requests the Commissioner assist with the interpretation of this regulation and such case involves a question about the applicability of the exemption to the five-year history required in Section 20.</p>	<p>The proposed change adds a suggestion that a commissioner of the revenue or local assessing officer consider requiring documentation that demonstrates that the real estate sought to be qualified currently is devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with a federal or state government agency.</p> <p>The propose change clarifies that federal or state soil and water conservation program acreage information should be included when a commissioner of the revenue or local assessing officer wishes to request the Commissioner assist with interpreting this regulation and removes the listing of specific federal and state agencies.</p> <p>The proposed change removes the requirement that a commissioner of the revenue or local assessing officer requesting the Commissioner assist with the interpretation of this regulation submit a letter that states whether the locality waived the five-year history in cases involving a questions about the applicability of the exemption to the five-year history.</p>
--	--	---	--