



# APPLICATION FOR FARMLAND CLASSIFICATION

36 M.R.S. §§ 1101-1121

See Property Tax Bulletin No. 20 for more information

1. Name of owner: \_\_\_\_\_

2. Mailing address: \_\_\_\_\_

\_\_\_\_\_ Phone: \_\_\_\_\_

3. Location (municipality & county) of farmland parcel: \_\_\_\_\_

4. Map and Lot: \_\_\_\_\_ Deed Reference/Book and Page: \_\_\_\_\_

5. Farmland parcel breakdown (see instructions - round figures to nearest acre):

### 5a. FARMLAND

| <u>Type/Use</u>                  | <u>Acres</u> |
|----------------------------------|--------------|
| Crop land.....                   | _____        |
| Orchard land.....                | _____        |
| Pasture land .....               | _____        |
| Horticultural I edible .....     | _____        |
| Horticultural II ornamental..... | _____        |
| Blueberry land .....             | _____        |
| Total farmland acres.....        | =====        |

### 5b. LAND UNSUITABLE FOR FARMLAND

| <u>Type</u>                                  | <u>Acres</u> |
|--|--------------|
| Natural water<br>(lakes, ponds, rivers)..... | _____        |
| Wetlands<br>(bog, swamp, marsh) .....        | _____        |
| Barren land<br>(bedrock, ledge, sand) .....  | _____        |
| Total unsuitable acres.....                  | =====        |

### 5c. FOREST LAND

| <u>Type/Use</u>          | <u>Acres</u> |
|--------------------------|--------------|
| Softwood.....            | _____        |
| Mixed wood .....         | _____        |
| Hardwood .....           | _____        |
| Total forest acres ..... | =====        |

### This section to be completed by assessor

| <u>100% Value/Acre</u> |   | <u>Total Value</u> |
|------------------------|---|--------------------|
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| 5a. Total 100% value   |   | \$ =====           |

| <u>100% Value/Acre</u> |   | <u>Total Value</u> |
|------------------------|---|--------------------|
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| 5b. Total 100% value   |   | \$ =====           |

| <u>100% Value/Acre</u> |   | <u>Total Value</u> |
|------------------------|---|--------------------|
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| @\$ _____              | = | \$ _____           |
| 5c. Total 100% value   |   | \$ =====           |



# GENERAL INSTRUCTIONS

Owners must submit a signed application on or before April 1 of the year in which classification is requested. The application must list the acreage of each type of farmland as well as any land used for non-farm purposes.

**WHERE TO FILE:** Filing this application with your municipal assessor or with the State Tax Assessor if land is in the unorganized territory.

**APPLICATION:** A separate application must be filed for each farm parcel, defined as any tract or tracts of land, including woodland and wasteland, of at least five contiguous acres. If a parcel is located in more than one municipality, a separate application must be filed for each municipality covering the portion of the parcel located in that municipality.

**MAP:** The application **must include a map** of the parcel (sketched or drafted) showing the areas of different types of farmland and areas of other land as described in Section 5.

**Lines 1 & 2:** The name, address, and telephone number of the owner should appear on these lines. If there is more than one owner enter "Multiple Owners" on line 1 and attach a separate sheet listing the information for all owners.

**Line 3.** Enter the municipality and county where the farmland parcel is located. If the parcel is located in more than one municipality, file a separate application for each municipality.

**Line 4:** Maine Revenue Services prefers that you enter the description under which the property is carried in the assessment records or on the most recent tax bill. Where this description is not readily available, references to the recorded deed (for example Book 231, Page 16, Kennebec Registry) can be substituted.

**Line 5a:** Enter the total acreage of each farmland type in the parcel covered by this application. The statutory definition of the farmland types is as follows:

**CROP LAND:** Acreage within a farm parcel in tillage rotation, open land formerly cropped, and land in bush fruits.

**ORCHARD LAND:** Acreage within a farm parcel devoted to the cultivation of trees bearing edible fruit.

**PASTURE LAND:** Acreage within a farm parcel devoted to the production for forage plants used for animal production.

**HORTICULTURAL LAND:** Land engaged in production of vegetables, small fruits, flowers, and woody or herbaceous plants.

See "Guidelines for Farmland Parcel Breakdown" below for more information.

**Line 5b:** Enter the acreage of land unsuitable for farmland, split up into the categories listed. The values per acre for each of these categories must reflect the same 100% valuation per acre for the same categories in non-classified parcels within the jurisdiction.

**Line 5c:** The value of forest land is the 100% valuation per acre established annually for the Tree Growth Tax Law. See MRS Rule 202 for forest land valuation.

**Line 5d:** Enter the acreage of other land not used for farmland. This does not include land unsuitable for farmland, which should be included on line 5b. Use categories include but are not limited to home, camp or building (structural) sites, camping (nonstructural) areas, roads, water storage areas, power lines, pipelines, and railroads. Include on this line any areas you wish to exclude from farmland classification. The 100% value per acre for the land in this category must be the same valuation used for identical land in non-classified parcels in the municipality.

The assessor must apply the jurisdiction's certified municipal assessment ratio to the total 100% valuations of lines 5a, 5b, 5c, and 5d to arrive at the assessed valuation of the parcel.

**Line 6.** To qualify for farmland classification, you must have generated income of at least \$2,000 from farming in: A) one of the last two years; or B) three of the last five years. The municipal assessor may request copies of your federal income tax returns as proof of income.

**Line 7:** Each owner of the parcel (or authorized agent) must sign the application.

Bulletin No. 20 – Farmland Tax Law – is available on the Property Tax Division website:  
[www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax).

## **GUIDELINES FOR FARMLAND PARCEL BREAKDOWN**

The following guidelines have been developed by the Department of Agriculture, Conservation and Forestry (ACF) and Maine Revenue Services (MRS) after review of commentary from the assessing and agricultural communities.

The categories vary somewhat, relative to language found in the law. Our attempt to reconcile that language with typical Maine farming practices follows.

Suggested values from MRS and ACF, developed through analysis of sales and income attributable to farms, are posted separately on the Property Tax Division website.

Assessors may develop values relative to their municipalities, based on local sales and income data.

**CROP LAND:** Land used for field grown crops such as a typical Maine potato farm. This would include the usual crops grown in rotation with potatoes – corn for grain, small grains, peas, legumes, broccoli, etc.

**ORCHARD LAND:** Land devoted to the cultivation of trees bearing edible fruit. There should be a minimum stocking density of 60 trees per acre.

**PASTURE LAND:** Land devoted to the production of forage plants consumed by animals. This includes grazing land, hay, silage, corn for ensilage, and any other crops grown for forage.

**HORTICULTURAL LAND I (EDIBLE):** Land used for intensive vegetable and small fruit production, market gardening, strawberries, raspberries, high-bush blueberries, etc.

**HORTICULTURAL LAND II (ORNAMENTAL):** Land used for production of planted and cultivated Christmas trees, flowers, sod, shrubs, trees and general nursery stock.

**BLUEBERRY LAND:** Land devoted to production of wild low-bush blueberries.

## **ADJUSTMENTS**

The following items may impact the value of farmland: soil type, conservation measures, convenience and proximity to the farmstead, field size and shape, slopes, drainage, aeration, accessibility to and choice of markets, rocks, climate, commodity yield and price.