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## APPLICATION FOR FARMLAND PROGRAM CLASSIFICATION

36 M.R.S. §§ 1101-1121, Bulletin No. 20

1. Name of owner:

2. Mailing address:

City:

State:

ZIP:

Country:

3. Email:

4. Phone:

5. Location of farmland parcel: Municipality:

County:

6. Map:

Plan:

Lot:

Book:

Page:

7. Farmland parcel breakdown (round figures to nearest acre):

### 7a. 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.....	

### This section to be completed by assessor

<u>100% Value/Acre</u>		<u>Total Value</u>
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
7a. Total 100% value		\$ _____

### 7b. LAND UNSUITABLE FOR FARMLAND

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

<u>100% Value/Acre</u>		<u>Total Value</u>
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
7b. Total 100% value		\$ _____



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7c. **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>
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
7c. Total 100% value		\$ _____

7d. **OTHER LAND**

<u>Type</u>	<u>Acres</u>
_____	
_____	
_____	
_____	
_____	
Total other acres.....	
Total parcel acres.....	

<u>100% Value/Acre</u>		<u>Total Value</u>
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
x \$ _____	=	\$ _____
7d. Total 100% value		\$ _____
Total 7a-7d		\$ _____
Municipal certified ratio	x	_____
Assessed value of parcel		\$ _____

8. Gross income from farming activities for each of the past five years. If you have no previous farming income, write "Provisional Classification" in the space below. Farming income generally does not include income from trees harvested for forest products.

YEAR

AMOUNT

SOURCE

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Owner signature \_\_\_\_\_ Date \_\_\_\_\_

Owner signature \_\_\_\_\_ Date \_\_\_\_\_

If more than two owners, attach a document with the statement above and the signatures of all owners.

**The following attestation is to be completed by the assessor**

I hereby certify that the value of the parcel included in this application and approved as farmland has been assessed according to 36 M.R.S. § 1105 as of April 1, 20\_\_\_\_.

Assessor signature \_\_\_\_\_ Date \_\_\_\_\_

# 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:** File this application with your municipal assessor, or with the Maine Revenue Services, Property Tax Division if the land is in the unorganized territory.

**APPLICATION:** A separate application must be filed for each 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 with each municipality for 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 lines 7a - 7d.

**Lines 1 - 4:** The name, address, email, and telephone number of the owner should be entered 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 5:** 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 6:** Enter the map, plan, and lot from the assessment records or on the most recent tax bill for the parcel. If the map/plan/lot information is not available, enter the recorded deed references (for example Book 231, Page 16. Kennebec Registry).

**Line 7:** The applicant must enter the number of acres of each category of land in the parcel. The values in the box will be completed by the assessor.

**Line 7a:** Enter the total acreage of each farmland type in the parcel covered by this application. See "Guidelines for Farmland Parcel Breakdown" below for more information.

**Line 7b:** Enter the acreage of land unsuitable for farmland, separated into the categories listed.

**Line 7c:** Enter the number of acres where each tree type is grown. For more information on forest land, see Bulletin No. 19 - Tree Growth Tax Law.

**Line 7d:** Enter the acreage of other land not used for farmland. This does not include land unsuitable for farmland, which should be included on line 7b. Land types include, but are not limited to, home, camp, or building (structural) sites, camping (nonstructural) areas, roads, water storage areas, powerlines, pipelines, and railroads. Include on this line any areas of the parcel you wish to exclude from the farmland program.

**Line 7 values completed by the assessor:** The value per acres for line 7a is the full farmland value used by the municipality for parcels enrolled in the farmland program, prior to any reduction through the municipal certified ratio. The value for each category on lines 7b and 7d must equal the value assessed for similar property in the municipality, adjusted to just value by dividing the assessed value by the certified ratio. The value of forest land on line 7c is the 100% value per acre established annually for the Tree Growth Tax Law in Maine Revenue Services Rule 202. The assessor must apply the municipal certified ratio to the total 100% values on lines 7a, 7b, 7c, and 7d to arrive at the assessed value of the parcel.

**Line 8.** To qualify for farmland classification, income of at least \$2,000 must be generated from farming activities on the parcel in: A) one of the last two years; or B) three of the last five years. For example, if you are applying for classification in March 2022, you must have earned at least \$2,000 in either 2020 or 2021. If you didn't meet that threshold, you must have earned at least \$2,000 in each of years 2017, 2018, and 2019. Income may be generated by an owner or a lessee. The municipal assessor may request copies of your federal income tax returns as proof of income.

Each owner of the parcel (or the owner's authorized agent) must sign the application.

Bulletin No. 20 - Farmland Tax Law - is available on the Property Tax Division website:  
[www.maine.gov/revenue/taxes/property-tax/bulletins](http://www.maine.gov/revenue/taxes/property-tax/bulletins).

## **GUIDELINES FOR FARMLAND PARCEL BREAKDOWN**

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

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

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 on 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.