FARMLAND APPLICATION SCHEDULE

(Title 36 MRSA, Sections 1101-1121)

Please refer to Bulletin #20 for detailed information

1. Name of Owner(s);_____
2. Mailing Address:_____
   Number and Street PO Box
   _____ _____
   City State Zip Code Phone Number
3. Location of Farmland Parcel:_____
   Municipality or Township **County**
4. Identification of Farmland Parcel_____
   Map and Lot Deed Reference/Book and Page
5. Farmland Parcel – Acreage and Valuation Breakdown (round figures to nearest acre)

❈Please refer to classification GUIDELINES❈

This Section to be Completed by Assessor

A. FARMLAND

Type/Use	Acres
Crop Land	_____
Orchard Land	_____
Pasture Land	_____
Horticultural I Edible	_____
Horticultural II Ornamental	_____
Blueberry Land	_____
Total Farmland Acres	

A. 100% Value Per Acre	Total Valuation
@$_____=	$_____
@$_____=	$_____
@$_____=	$_____
@$_____=	$_____
@$_____=	$_____
@$_____=	$_____
Total 100% Farmland Valuation =	$

B. LAND UNSUITABLE FOR FARMLAND

Type	Acres
Natural Water (Lakes, Ponds, Rivers)	_____
Wetlands (Bog, Swamp, Marsh)	_____
Barren Land (Bedrock, Ledge, Sand)	_____
Total Acreage Unsuitable for Farmland	

B. 100% Value Per Acre	Total Valuation
@$_____=	$_____
@$_____=	$_____
@$_____=	$_____
Total 100% Valuation Land Unsuitable for Farmland =	$

C. FOREST TYPE LAND

Type	Acres
Softwood	_____
Mixed Wood	_____
Hardwood	_____
Total Forest Acreage	

C. 100% Value Per Acre	Total Valuation
@$_____=	$_____
@$_____=	$_____
@$_____=	$_____
Total 100% Valuation Forest Type Land =	$

D. Other Land (House Lots, Roads, Power Lines, etc.)

Type Land	Acres
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Total Other Land Acreage [ ]

Total Acreage of Parcel [ ]

This Section to be Completed by Assessor

D. 100% Value Per Acre		Total Valuation
@$_____	=	$_____
@$_____	=	$_____
@$_____	=	$_____
@$_____	=	$_____
@$_____	=	$_____
@$_____	=	$_____
Total 100% Valuation of Other Land	=	$[ ]
Total 100% Valuation of A, B, C and D	=	$[ ]
Multiplied by Certified Municipal Assessment Ratio	x	$_____
Assessed Valuation of Farmland Parcel	=	$[ ]

6. Gross Income from Farming Activities for Each of Past Two or Five Years; if not Past Income, indicate Provisional Classification". Effective Sept 12, 2009, gross annual farming income may no longer include income from trees grown and harvested for forest products.

YEAR	AMOUNT	SOURCE
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

7. I hereby certify that the answers to the foregoing questions are correct to the best of my knowledge and belief that the land herein described as farmland fulfills the definition of farmland set forth by statute. I have received a copy of Property Tax Bulletin No. 20 and I am aware of the local farmland valuation rates and the penalty provision for withdrawal or change in use.

Date:_____ Owner(s)_____

This area provided for assessing official use: The assessor shall record, in the municipal office of the town in which the farmland is located, the value at which farmland would have been assessed had it not been classified under this subchapter.

SEE ATTACHED SHEET FOR INSTRUCTIONS & VALUATION GUIDELINES

GENERAL INSTRUCTIONS

FILING SCHEDULE: Owners must submit a signed schedule in duplicate on or before April 1 of the year in which classification is requested. The schedule must list the acreage of each farm classification as well as the non-farmland uses.

WHERE TO FILE: Filing is to be with the municipal assessors in the case of land located in municipalities, or with the State Tax Assessor when land is in the Unorganized Territory.

SCHEDULE: A separate schedule must be filed for each farm unit which is described as any tract or tracts of land, including woodland and wasteland of at least 5 contiguous acres. If a parcel is located in more than one municipality or township, a separate schedule must be filed for each municipality or township covering the portion of the parcel located in that municipality or township.

INCLUSION OF MAP: The schedule **must be accompanied by a map** of the parcel (sketched or drafted) indicating the areas of different farmland and other areas of land as described in Section 5 of the schedule.

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 this information.

Line 4: The preferable identification of land would be 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 (as Book 231, Page 16, Kennebec Registry) can be substituted.

Line 5A: Show total acreage of each farmland type in the parcel covered by the schedule. The statutory definition of the farmland types is as follows:

> **CROP LAND:** Acreage within a farm unit of land in tillage rotation, open land formerly cropped and land in bush fruits.
>
> **ORCHARD LAND:** Combined acreage within a farm unit of land devoted to the cultivation of trees bearing edible fruit.
>
> **PASTURE LAND:** Combined acreage within a farm unit of land 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.

NOTE: See "GUIDELINES" for further clarification.

Line 5B: Show total acreage of land unsuitable for farmland, in 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 100% valuation per acre for forest land shall be the 100% valuation per acre by county by forest type established annually for the Tree Growth Tax Law.

Line 5D: Show the total acreage of other land not used for farmland. This does not include land unsuitable for farmland, which is shown in 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. Also indicate any areas you wish to exclude from current use classification. The 100% valuation per acre for the land classification within this category must be the same 100% valuation per acre used for identical classifications in non-classified parcels in the jurisdiction.

Line 5E: The assessor must apply the jurisdiction's certified municipal assessment ratio to the total 100% valuations of Sections A, B, C and D to arrive at the assessed valuation of the parcel.

OVER→

Line 7: All owners of the parcel must sign, unless represented by an authorized agent who signs.

Copies of the Farm and Open Space Bulletin and further information regarding participation may be obtained by contacting the Bureau of Maine Revenue Services, Property Tax Division, PO Box 9106, Augusta, ME 04333.

GUIDELINES FOR AGRICULTURAL VALUATION

The following **GUIDELINES** have been developed by the Department of Agriculture and Bureau of Maine Revenue Services after review of commentary from the assessing and agricultural communities.

The **CATEGORIES** indicated vary somewhat relative to language found in the law; our attempt to reconcile that language with typical Maine farming practices follows.

SUGGESTED VALUES are a correlation of market data analysis and income streams attributable to agricultural enterprise.

Upon consideration of the various **ADJUSTMENTS** relative to the statewide averages, assessors may develop localized values, generally falling within the **OBSERVED RANGE** and justifiable on a case-by-case basis.

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

$325 per acre suggested value – observed range $100-$525.

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.

$400 per acre suggested value – observed range $150-$600.

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

$400 per acre suggested value – observed range $200-800.

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

$450 per acre suggested value – observed range $350-650.

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

$550 per acre suggested value – observed range $425-850.

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

$450 per acre suggested value – observed range $350-800. (For standard/full size varieties)
$650 per acre suggested value – observed range $450-1150. (For dwarf and semi-dwarf varieties)

ADJUSTMENTS

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.