

**APPLICATION FOR VALUATION, ASSESSMENT AND TAXATION  
OF LAND UNDER THE FARMLAND ASSESSMENT ACT OF 1968**

Application is hereby made for valuation, assessment and taxation of land use for agricultural, horticultural or forest use as provided for by the farmland assessment act of 1968.

I. a \_\_\_\_\_ b \_\_\_\_\_  
 Owner name Soc Sec No Owner name Soc Sec No  
 c \_\_\_\_\_ d \_\_\_\_\_  
 Owner name Soc Sec No Owner name Soc Sec No

II. Address of owner: \_\_\_\_\_  
 Street Address Town Zip Code

III. Permanent Parcel Number (Kent County Only): \_\_\_\_\_

IV. Allocation of acres in assessed parcel according to use and soil groups assessed parcel.

1. \_\_\_\_\_ acres: Insert total acres in assessment tract.
2. \_\_\_\_\_ acres: Insert acres used for dwellings and other uses which do not qualify for agricultural; horticultural and forest uses. (Refer to "Report of State Farmland Evaluation Advisory Committee")
3. \_\_\_\_\_ acres: Subtract line 2 from line 1. This equals total acres used for agricultural, horticultural and forest purposes.
4. Divide acres shown on line 3 above into Use Classes. (Refer to "Report of State Farmland Evaluation Advisory Committee")
5. Divide total acres in Cropland, Other Land, and Forest as shown on line 4 above into Soil Groups: A, B, C, D, E (Refer to soil groups in Appendix B, "Report of State Farmland Evaluation Advisory Committee"). Insert acres in each soil group in table below. Do not write in shaded areas.

SOIL GROUPS	CROPLAND			OTHER LAND			FOREST			TOTAL
	ACRES	RATE	VALUE	ACRES	RATE	VALUE	ACRES	RATE	VALUE	FLA VALUE
GROUP A										
GROUP B										
GROUP C										
GROUP D										
GROUP E										
<b>TOTAL</b>										
<b>TOTAL ASSESSED VALUE</b>										

V. Indicate principal sources of farm income, for example: dairy, livestock, grain, poultry, vegetables.  
 \_\_\_\_\_ AC @ \_\_\_\_\_, \_\_\_\_\_ AC @ \_\_\_\_\_, \_\_\_\_\_ AC @ \_\_\_\_\_ MARKET VALUE ASSESSED VALUE  
 BUILDINGS \_\_\_\_\_  
 \_\_\_\_\_ AC @ \_\_\_\_\_, \_\_\_\_\_ AC @ \_\_\_\_\_, \_\_\_\_\_ AC @ \_\_\_\_\_  
 COMMENTS \_\_\_\_\_

VI. Eligibility for Assessment under the Farmland Assessment Act of 1983

Land is actively devoted to agricultural, horticultural, or forestry when at least one of the following criteria are met:

1. The use results in \$1,000 or more of agricultural, horticultural, or forestry products being produced and sold during the applicable year.
2. The owner of the land filed a schedule F (Profit or Loss from Farming) form with the United States Department of Treasury, Internal Revenue Service, for the applicable year.

In applying the criteria under this section, all contiguous parcels of land held by identical owners in identical proportions of ownership and in identical legal form of title, are considered as a single unit.

If the property receiving farmland assessment is applied to use other than agricultural, horticultural or forest purposes, it becomes subject to rollback taxes up to ten preceding years in accordance with 9 Delaware Code 8335(d)

Application must be submitted February 1, prior to the fiscal year.

SIGNATURE AND VERIFICATION

The undersigned declares under the penalties provide by law, that this application including any accompanying schedules and statements, has been examined by him and to the best of his/her knowledge and belief is true and correct.

\_\_\_\_\_  
SIGNATURE OF OWNER OR OWNERS                      DATE                      OR                      \_\_\_\_\_  
NAME OF CORPORATION OWNING LAND TRACT                      DATE

**STEPS FOR FARMLAND TAX EXEMPTION PROGRAM**

1. Get form from Kent County Assessment Office, 555 Bay Rd., Dover, DE 19901
  
2. Take form to the USDA Kent Conservation Office. The Conservation Office is located at 1679 S DUPONT HWY DOVER DE 19901 Phone Number 302-608-5370 (#for new location) Across from Rodney Village. Aerial maps need to be attached to the form.
  
3. If Woodland is involved, they will send you to the State Agricultural building, Forestry Dept. for a Woodland Report. This building is located at 2320 S. Dupont Hwy, Dover, DE 19901, (Southbound side of highway, north of Camden light, across from skating rink) phone: 800-282-8685.
  
4. Make sure all forms are signed, dated and returned within 30 days.
  
5. Once all forms are completed, return them to the Kent County Assessment Office, 555 Bay Rd, Dover, DE 19901

Application deadline is February 1 immediately preceding the tax year.

Please contact the Kent County Assessment Office at the above address or phone 302-744-2407, with any questions.