

Application for Valuation, Assessment and Taxation of Land Under the Farmland Assessment Act

Application is hereby made for valuation, assessment, and taxation of land used for agricultural, horticultural or forest use as provided for by the Farmland Assessment Act.

I. Name and Social Security Number or Employer Identification Number of all owner(s) of the land:

	Owner(s) Name(s)	SSN/EIN	Telephone No.(s)
1			
2			

II. Billing Address: _____

Street or Route No. Town Zip Code

New Castle County Tax Parcel Number: _____

Allocation of acreage for the above parcel, according to use and soil groups.

1. _____ acres: Insert the total acres for this parcel.
2. _____ acres: Insert the acres associated with any farmhouse, garage, swimming pool, abandoned fields, etc. **Do not** include land in ponds, lakes, streams, ditches, under farm buildings, in rotation fields, etc.
3. _____ acres: Subtract line 2 from line 1. This equals the total acreage used for agricultural, horticultural, and forest purposes.

4. Divide the acreage shown on line 3 above into Use Classes and listed below:

Cropland		Other Land		Forest		Total	

5. Divide the acreage shown in line 4, into soil groups A, B, C, D or E. **Do not write in the shaded areas.**

Soil Groups	Cropland			Other Land			Forest			Total
	Acres	Rate	Value	Acres	Rate	Value	Acres	Rate	Value	FLA Value
A										
B										
C										
D										
E										
Total										

Assessed Values:

Land		Building		Total	

III. Indicate whether relying on income over \$1,000 or Federal Form Schedule F. If income, identify principal sources of income from agricultural, horticultural, or forestry products, for example: dairy, livestock, grain, poultry, vegetables, lumber: _____

IV. Indicate whether property is agricultural use land; horticultural use land; forest use land. Describe evidence being provided: _____

NOTE: If a property receiving farmland assessment is applied to a use other than agricultural, horticultural, or forest purposes, it becomes subject to rollback taxes for up to 10 preceding years.

Signature and Verification

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

Signature of owner

Date

Signature of owner

Date

Signature of owner

Date

Signature of owner

Date

Certification of Farmland Assessment Eligibility

1. I am familiar with the eligibility provision of the State Farmland Assessment Act, 9 Del. C. §§ 8328 *et seq.* (available at <https://delcode.delaware.gov/title9/c083/sc01/>).
2. I have attached either a (check applicable):
 - True and correct proof of farm income for the calendar year immediately before the February 1 that an application is due under 9 Del. C. § 8334(3) showing not less than \$1,000 in farm income.
 - Federal form Schedule F for the tax year immediately before the date that an application is due under 9 Del. C. § 8334(3).
3. The property is used in the following manner (check all applicable) and I have provided evidence of its use:
 - Agricultural use under 9 Del. C. § 8330 - Land shall be deemed to be in agricultural use when devoted to the production for sale of plants and animals useful to man, including but not limited to: forages and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; livestock, including beef cattle, sheep, swine, horses, ponies, mules or goats, including the breeding and grazing of any or all of such animals; bees and apiary products; fur animals; trees and forest products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.
 - Horticultural use under 9 Del. C. § 8331 - Land shall be deemed to be in horticultural use when devoted to the production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery, floral, ornamental and greenhouse products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.
 - Forest use land under 9 Del. C. § 8332 - Land shall be deemed to be in forest use when devoted to tree growth in such quantity and so spaced and maintained as to constitute in the opinion of the State Forester a forest area.
4. I am aware of my responsibility under 9 Del. C. § 8336(b) to advise the assessing authority of any change in the property's eligibility for farmland assessment and recognize that failure to do so will render me liable for penalties as well as rollback taxes.

Signature of property owner(s) or authorized agent(s)

**RETURN THIS APPLICATION, ONCE BOTH SIDES ARE COMPLETED TO:
NEW CASTLE COUNTY, DEPT. OF FINANCE, ASSESSMENT DIVISION
87 READS WAY, NEW CASTLE, DE 19720.**

THE ANNUAL FILING DEADLINE IS FEBRUARY 1.

IF THIS APPLICATION WAS ACCOMPANIED BY A LETTER OR REQUEST THE FILING DEADLINE IS AS STATED.