

TABLE 2.1
Use-Value Assessment Acreage Minimums, Selected States

	Agricultural Land	Timber Land
3 acres	Louisiana, Maryland	Louisiana
5 acres	Idaho, Maine, Massachusetts, North Carolina, Rhode Island	Idaho, Maryland
7 acres	New York	
10 acres	Delaware, Kentucky, Minnesota, New Hampshire, Ohio, Pennsylvania	Delaware, Kentucky, Massachusetts, New Hampshire, Pennsylvania, West Virginia
15 acres	Tennessee	Montana, Tennessee
20 acres	Nevada, South Dakota, Washington	Minnesota, North Carolina
25 acres	Vermont	
160 acres	Montana	

SOURCE: State statutes cited in appendix 2.3.

NOTE: Smaller acreages are eligible for enrollment in some of these states if the owner provides evidence that the property generates at least a minimum amount of sales revenue or gross income from its current use.

newly enrolled properties actually meet state criteria for enrollment. Verification is up to the local property tax assessor.

Of greater importance than the length of the application form are the eligibility criteria that qualify some rural properties but not others for enrollment in UVA programs. A common eligibility requirement is that a parcel meets or exceeds a certain minimum acreage to qualify for the state's program. What is striking about these acreage minimums is how small they are in most states. As table 2.1 shows, parcels as small as three or five acres qualify for UVA in some states. It is unlikely that parcels so small can be commercially viable sources of crops, livestock, or timber. Montana appears to be exceptional in requiring a sizable acreage to enroll a farm or ranch for preferential tax assessment.

Another common eligibility requirement for agricultural UVA is that the owner needs to document or at least attest that the property has generated at least a minimum amount of gross income or sales revenues from

TABLE 2.2
Farm Income or Sales Requirement for UVA Enrollment,
Selected States

Alaska	Owner or lessee derives at least 10 percent of annual gross income from farming.
Delaware	Gross sales of agricultural or forestry products of at least \$1,000 per year during the two preceding years.
Kauai County, Hawaii	Filing of IRS Schedule F from previous year documenting profit or loss from farming.
Maine	Gross farm income of at least \$2,000 per year during one of two preceding years.
Maryland	Average gross farm income of at least \$2,500 if under 20 acres.
Massachusetts	At least \$500 of annual sales receipts from farming activity.
Montana	Over half of owner's Montana gross income derives from agriculture and minimum of \$1,500.
New Jersey	Gross annual sales of \$1,000 for first five acres plus average of \$5 per acre for each acre over the first five.
New York	Annual gross farm sales of \$10,000 or more during preceding two years.
North Carolina	Average gross farm income of at least \$1,000 during preceding three years.
Ohio	Average gross income of at least \$2,500.
Oregon	Gross income of at least \$3,000 if 30 or more acres. Smaller income amounts if smaller parcels of farmland.
Pennsylvania	At least \$2,000 of gross farm income during the previous three years.
Rhode Island	At least \$2,500 of gross farm income during one of last two years.
South Dakota	At least one-third of total family gross income from farming.
Tennessee	Gross income from farm sales, farm rent, or federal farm support payments averaging \$1,500 per year over three-year period.
Texas	Agriculture as primary occupation of owner and primary source of income.

SOURCE: Statutes cited in appendix 2.3.