

TO BE FILED WITH
YOUR ASSESSOR
ON OR BEFORE
JUNE 30

Special Valuation Application for Agricultural or Horticultural Use

•Read instructions on reverse side.

FORM
456

1 Applicant's Name			4 Owner of Record		
2 Street or Other Mailing Address			5 Street or Other Mailing Address		
3 City	State	Zip Code	6 City	State	Zip Code
8 Legal Description of Land			7 County		

ACRES DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE		
8 Total acres in legal description	8	
9 Number of acres not devoted to agricultural or horticultural use.	9	
10 Number of acres devoted to agricultural or horticultural use (line 8 minus line 9).	10	

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am entitled to a special valuation of my property based on agricultural and horticultural use.

**sign
here** ▶

Signature of Applicant or Authorized Representative for the Applicant

Date

FOR ASSESSOR'S USE ONLY

APPROVED

COMMENTS:

DISAPPROVED

▶ _____
Signature of Assessor

Date

PLEASE MAKE A COPY FOR YOUR RECORDS

INSTRUCTIONS

WHAT PROPERTY QUALIFIES FOR SPECIAL VALUATION. In order to qualify for special valuation, the land must be:

1. Located outside the corporate boundaries of any sanitary and improvement district, city, or village; and
2. Agricultural or horticultural land.

WHO MAY FILE. The application for special valuation shall be submitted on behalf of the owner of record of the property and signed by one of the following:

1. The owner of the land;
2. Any person of legal age duly authorized in writing to sign an application on behalf of the applicant;
3. The guardian or conservator of the applicant; or
4. The executor or administrator of the applicant's estate.

WHEN AND WHERE TO FILE. Applications for special valuation must be filed with the assessor of the county where the land is located, on or before June 30, or within 30 days after the mailing of a valuation notice by the county board of equalization. An application must be filed for each separately described tract of land.

LEGAL DESCRIPTION OF AGRICULTURAL LAND. The legal description of the land can be found on the deed, a real estate tax receipt, or obtained from the assessor.

APPEAL TO COUNTY BOARD OF EQUALIZATION.

If an application for special valuation has been disapproved by the assessor, the applicant has 30 days from the date the notice of disapproval was mailed to file a written appeal with the county clerk. It must state the reasons for the appeal. A hearing before the county board of equalization will be scheduled. A notice of the time and place of the hearing will be sent to the applicant.

APPEAL TO THE TAX EQUALIZATION AND REVIEW COMMISSION.

Appeals from an action of the county board of equalization may be taken to the Tax Equalization and Review Commission within 30 days after final action of the county board of equalization.

NOTICE OF VALUE.

If the application for special valuation is approved, the county board of equalization shall send a valuation notice for the special value on or before July 22 to the owner of the land and, if not the same, the applicant. Within 30 days of the mailing of the valuation notice, a written protest of the special value may be filed with the county board of equalization.

APPEALS OF VALUE.

Appeals of the special valuation may be taken to the county board of equalization and the Tax Equalization and Review Commission in the same manner all other protests or appeals of valuations are handled.