

## Greenbelt Program

Typically, the amount of property tax owed is based on what the property would be worth on the open market. However, the Agricultural, Forest, and [Open Space Land Act of 1976](#), better known as the “Greenbelt Law,” allows certain land to be taxed on its present use instead. The law is designed to preserve farm and forest land for valuable food and fiber and to maintain open space for public enjoyment by easing some of the burden of property taxes. To qualify, property must meet certain criteria such as land type, size, use, and income produced from farming.



There are 3 types of land that may qualify for greenbelt classification: agricultural, forestry and open space land. "Agricultural" land is a farm "engaged in the production or growing of crops, plants, animals, nursery, or floral products." The property may include some areas that don't produce farm products and possibly a home site for the owner/operator, which is assessed at market value just like any other residence in the county.

A tract of land must contain at least 15 acres to qualify. A parcel of property that is at least 10 acres, but less than 15 acres, may qualify for enrollment if the owner has other property in the program that is fully qualified. To qualify for greenbelt status, farm property must produce a certain minimum level of gross farm income. Property may also qualify if you, your parent, or your spouse have farmed the property for at least 25 years, you continue to live on the property, and it is not used for any other purpose that is inconsistent with farming.



"Forest" land is property of 15 acres or more used in the growing of trees "under a sound program of sustained yield management" or containing an amount or quality of tree

growth, which is managed like a forest. Although forest property does not have to produce a specific income to be considered for greenbelt, a forestry plan detailing the acreage, the amount and type of timber, actual and potential growth rates, and proposed management practices to be applied to the land, must be developed and filed as part of enrollment.

"Open Space" land is property of at least 3 acres maintained in an open or natural condition. This type of property benefits the public because it conserves natural resources, provides a natural setting for people to enjoy who might not otherwise have access to such a place, and provides "relief from the monotony of urban sprawl." Requirements for qualification of open space land include a plan for preservation approved by state or local planning agencies, or the execution of a perpetual open space easement.

The law limits the amount of property that can be in greenbelt to 1,500 acres per owner per county. If an owner owns property with others or as part of a corporation, partnership, etc., each owner is credited with his or her proportionate share of the acreage towards that limit.

## **Rollback**

A property that has been assessed as Greenbelt may become disqualified for the program for any of the following reasons:

- The size of tract is reduced
- its use no longer meet qualifications
- the property is covered by a recorded subdivision plat, unless the owner can still prove farm use
- the property is sold and converted to other use

In such circumstances, the owner may be liable to pay what is referred to as "rollback" taxes on the property. Rollback is simply the amount of taxes that would have been paid on a property had it not been designated as Greenbelt. In effect, it is paying back the tax savings the owner enjoyed under Greenbelt.

For Agricultural and Forest properties the effective rollback period is 3 years (the current year and the 2 preceding years); for Open Space the rollback is 5 years. If only a portion of the property is sold or converted to a non-qualifying use, rollback is only assessed on that portion, as long as the remainder of the property still qualifies. An owner should fully understand how rollback works before applying for the Greenbelt program.

## **Applying**

Owners of properties that meet the criteria for enrollment in the Greenbelt Program can fill out the application ([Agriculture application](#) or [Forest application](#)), have it approved, notarized, and recorded in the Register of Deeds office – all at the Courthouse Annex. To be effective for the current tax year, the application process must be completed no later than 1 March.

Once your application is approved, you do not have to reapply each year. However, new owners must file an application in their own name(s) when the property is acquired if they wish to continue the classification.

For more information on the Greenbelt application procedures and your rights and responsibilities as a Greenbelt owner please contact the [Assessor of Property](#).