

APPLICATION FOR  
VALUATION, ASSESSMENT AND TAXATION OF LAND  
UNDER THE AGRICULTURAL AND HORTICULTURAL USE ACT



County \_\_\_\_\_

Application is hereby made for valuation, assessment and taxation of land as Agricultural land (KRS 132.010(9)) or Horticultural land (KRS 132.010(10)). The land covered by this application is actively used for agricultural or horticultural use. The following declarations are herewith submitted in support of such application:

**PROPERTY OWNER INFORMATION:**

OWNER(S): \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Daytime Phone: \_\_\_\_\_ E-mail address: \_\_\_\_\_

**PROPERTY INFORMATION**

1. PROPERTY ADDRESS/LOCATION: \_\_\_\_\_

2. ACREAGE USED FOR AGRICULTURAL/HORTICULTURAL USE (**DO NOT** INCLUDE DWELLING HOUSE ACREAGE): \_\_\_\_\_

3. ACREAGE USED IN CONNECTION WITH OWNER'S DWELLING HOUSE<sup>1, 2</sup>: \_\_\_\_\_

4. TOTAL PROPERTY ACREAGE (Total of lines 2 and 3): \_\_\_\_\_

**NOTE: ACREAGE MUST MEET THE STATUTORY GUIDELINES FOUND IN KRS 132.010(9) FOR AGRICULTURAL LAND, AND KRS 132.010(10) FOR HORTICULTURAL LAND, EXCLUSIVE OF THE ACREAGE USED IN CONNECTION WITH THE OWNER'S DWELLING HOUSE (KRS 132.450(2)(a)).** See Page 2 for statutory citations.

**DESCRIBE CURRENT AGRICULTURAL/HORTICULTURAL USE(S). ATTACH ADDITIONAL PAGES IF NEEDED.**

\_\_\_\_\_

**NUMBER OF STRUCTURES:** \_\_\_\_\_ None, Land only \_\_\_\_\_ Residence(s) \_\_\_\_\_ Outbuilding(s)

\_\_\_\_\_ Mobile Home \_\_\_\_\_ Year, Make, Model: \_\_\_\_\_

**PLEASE INDICATE SUPPORTING DOCUMENTATION ENCLOSED:** \_\_\_\_\_ None, Land only \_\_\_\_\_ Recent Schedule F (Form 1040) Return Filed with IRS

\_\_\_\_\_ Copy of current lease \_\_\_\_\_

\_\_\_\_\_ Other \_\_\_\_\_

**SIGNATURE AND VERIFICATION**

I declare under the penalties provided by law, that this application and any supporting material have been examined by me and to the best of my knowledge and belief is true and correct.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**RESERVED FOR OFFICE USE**

**This application is:**

\_\_\_\_\_ **Approved Beginning Year:** \_\_\_\_\_

\_\_\_\_\_ **Not Approved. Reason:** \_\_\_\_\_

\_\_\_\_\_  
PVA/Deputy

\_\_\_\_\_  
Date

<sup>1</sup> Including, but not limited to, lawns, drives, flower gardens, swimming pools, or other areas devoted to family recreation. See KRS 132.450(2)(a).

<sup>2</sup> Do not include acreage of housing occupied by farm or horticultural workers employed by or engaged by the property owner in work on the property.

## EXPLANATION OF AGRICULTURAL OR HORTICULTURAL VALUE

1. On or before March 1 of any year the owner or owners of land used for agricultural or commercial horticultural purposes on which the property valuation administrator (PVA) has placed a value in excess of the agricultural or commercial horticultural value, may file application for valuation at the agricultural or horticultural value. Application for such land should be made on this form and submitted to the local county PVA office. If applying for multiple properties, a separate application for each parcel must be submitted.
2. **KRS 132.010(9):** "Agricultural land" means:
  - (a) Any tract of land, including all income-producing improvements, of at least ten (10) contiguous acres in area used for the production of livestock, livestock products, poultry, poultry products and/or the growing of tobacco and/or other crops including timber;
  - (b) Any tract of land, including all income-producing improvements, of at least five (5) contiguous acres in area commercially used for aquaculture; or
  - (c) Any tract of land devoted to and meeting the requirements and qualifications for payments pursuant to agriculture programs under an agreement with the state or federal government;
3. **KRS 132.010(10):** "Horticultural land" means any tract of land, including all income-producing improvements, of at least five (5) contiguous acres in area commercially used for the cultivation of a garden, orchard, or the raising of fruits or nuts, vegetables, flowers, or ornamental plants;
4. **KRS 132.010(11):** "Agricultural or horticultural value" means the use value of "agricultural or horticultural land" based upon income-producing capability and comparable sales of farmland purchased for farm purposes where the price is indicative of farm use value, excluding sales representing purchases for farm expansion, better accessibility, and other factors which inflate the purchase price beyond farm use value, if any, considering the following factors as they affect a taxable unit:
  - (a) Relative percentages of tillable land, pasture land, and woodland;
  - (b) Degree of productivity of the soil;
  - (c) Risk of flooding;
  - (d) Improvements to and on the land that relate to the production of income;
  - (e) Row crop capability including allotted crops other than tobacco;
  - (f) Accessibility to all-weather roads and markets; and
  - (g) Factors which affect the general agricultural or horticultural economy, such as: interest, price of farm products, cost of farm materials and supplies, labor, or any economic factor which would affect net farm income;
5. **KRS 132.450(2)(a):** In determining the total area of land devoted to agricultural or horticultural use, there shall be included the area of all land under farm buildings, greenhouses and like structures, lakes, ponds, streams, irrigation ditches and similar facilities, and garden plots devoted to growth of products for on-farm personal consumption but there shall be excluded, land used in connection with dwelling houses including, but not limited to, lawns, drives, flower gardens, swimming pools, or other areas devoted to family recreation. Where contiguous land in agricultural or horticultural use in one (1) ownership is located in more than one (1) county or taxing district, compliance with the minimum requirements shall be determined on the basis of the total area of such land and not the area of land which is located in the particular county or taxing district.
6. **KRS 132.450(2)(b):** Land devoted to agricultural or horticultural use, where the owner or owners have petitioned for, and been granted, a zoning classification other than for agricultural or horticultural purposes qualifies for the agricultural or horticultural assessment until such time as the land changes from agricultural or horticultural use to the use granted by the zoning classification.
7. **KRS 132.450(2)(c):** When the use of a part of a tract of land which is assessed as agricultural or horticultural land is changed either by conveyance or other action of the owner, the right of the remaining land to be retained in the agricultural or horticultural assessment shall not be impaired provided it meets the minimum requirements, except the minimum ten (10) contiguous acre requirement shall not be applicable if any portion of the agricultural or horticultural land has been acquired for a public purpose as long as the remaining land continues to meet the other requirements of this section.
8. **KRS 132.450(2)(d):** When in the opinion of the PVA any land has a value in excess of that for agricultural or horticultural use, the PVA shall enter into the tax records the value of the property according to its fair cash value. When the PVA determines that the land meets the requirements for valuation as agricultural or horticultural land, the valuation for tax purposes shall be its agricultural or horticultural value.
9. **KRS 132.450(3):** When land which has been valued and taxed as agricultural land for five (5) or more consecutive years under the same ownership fails to qualify for the classification through no other action on the part of the owner or owners other than ceasing to farm the land, the land shall retain its agricultural classification for assessment and taxation purposes. Classification as agricultural land shall expire upon change of use by the owner or owners or upon conveyance of the property to a person other than a surviving spouse.
10. **KRS 132.450(4):** If the property valuation administrator assesses any property at a greater value than that listed by the taxpayer or assesses unlisted property, the property valuation administrator shall serve notice on the taxpayer of such action. The notice shall be given by first-class mail or as provided in the Kentucky Rules of Civil Procedure.
11. **KRS 132.454:** When land which is valued and taxed as agricultural or horticultural land under **paragraph (c) of subsection (2) of KRS 132.450** is converted to any other use after January 1 of the tax year, that portion of the land upon which the use is changed shall be subject to tax for the succeeding tax year at its fair cash value. The owner of the property at the time the land use change was initiated shall, within ninety (90) days, report the change to the PVA. The owner shall also provide the PVA information concerning the most recent sale or lease of the property, copies of any appraisal or feasibility reports made, and any other information useful in determining the fair cash value of the property.
12. When an application for agricultural or horticultural value is denied, the PVA will notify the property owner in the manner provided under **KRS 132.450(4)**, and the property owner may appeal such ruling to the Local Board of Assessment Appeals as provided under **KRS 133.120**.