

State of Delaware

Report of

State Farmland Evaluation

Advisory Committee

**Pursuant to Delaware Code Chapter 83, Title 9,
As Amended By Senate Bill No. 412
12th General Assembly, 1968**

"Farmland Assessment Act of 1968"

Dover, Delaware

January 2016

ACKNOWLEDGMENTS

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Appreciation is extended to the Natural Resources Conservation Service for soils maps, which are available for use by the County assessing authorities to aid in the assessment of farmland.

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REPORT OF STATE FARMLAND EVALUATION ADVISORY COMMITTEE

The 1968 Act (Senate Bill No. 412, Farmland Assessment Act) of the Legislature of the State of Delaware, to amend Chapter 83, Title 9, Delaware Code, relating to the Assessment of land devoted to agricultural, horticultural, and forest uses, created a State Farmland Evaluation Advisory Committee. The members of the Committee are the Dean of the College of Agriculture and Natural Resources, University of Delaware and two others appointed by the Governor. The Act prescribed the functions and responsibilities of the Committee as follows:

"...The Committee shall meet from time to time on the call of the Dean of the College of Agricultural Sciences and annually determine and publish a range of values for each of the several classifications of land in agricultural, horticultural, or forest use in the various areas of the State. The primary objective of the Committee shall be the determination of the ranges in fair value of such land based upon its productive capabilities when devoted to agricultural, horticultural, or forest uses. In making these annual determinations of value, the Committee shall consider available evidence of agricultural, horticultural, or forest capabilities derived from the soil survey and such other evidence of value of land devoted exclusively to agricultural, horticultural, or forest uses as it may in its judgment deem pertinent. On or before February 1 of each year, the Committee shall make these ranges of fair value available to the assessing authority in each of the taxing districts in which land in agricultural, horticultural, and forest use is located."

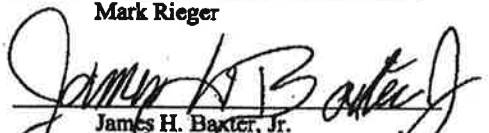
This report is submitted in conformity with the Act. Landowners who desire to have their farmland taxed under the Farmland Assessment Act of 1968 must submit application to the county assessor on or before February 1 immediately preceding the tax year. Landowners who have applied and had their application approved in prior years need not apply each year unless the land usage has changed from that submitted in the prior application (Appendix C). Landowners who have submitted an application and have been approved but do not wish to be assessed under the Farmland Assessment Act in the next tax year should withdraw their application before February 1, 2016. Application forms may be obtained from the county assessor.

January 2016

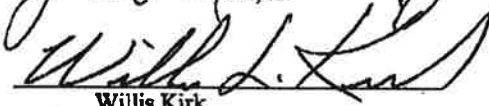
State Farmland Evaluation Committee



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BACKGROUND ON FARMLAND ASSESSMENT

Current Situation

More and more farmers in Kent and Sussex counties have applied for lower property taxes under the Delaware Farmland Assessment Act of 1968. Many New Castle County farmers have done so over the past 20 years.

Regular assessed values in the past have been sufficiently low in Kent and Sussex counties that Farmers did not apply for special farmland assessment. However, in recent years profits from growing corn and soybeans have been low or negative for many, perhaps most, Delaware farmers. Special farmland assessment is based on the county average net farm income instead of property value. Since corn and soybean production is the dominant use of Delaware cropland, special farmland assessment values based on net farm income have dropped substantially below regular assessed values in all three counties. Special assessment pertains only to farmland, not to farm residences and buildings (which continue to be assessed at regular values).

To qualify for these savings, farmers must apply to their county assessor's office and follow established procedures. Assistance can be obtained from county Extension agents and CFSA offices.

Why Have Special Farmland Assessment?

Across the nation, and especially in the urbanized Northeast, development opportunities caused a rapid rise in farmland values in the 1960's. This occurred at the same time that farmers also were increasingly active in the land market, seeking efficiency gains through farm expansion.

These upward trends in pressures on farmland values led to higher farm real estate taxes in many states, even though agricultural areas require few public services and facilities. Taxes reached burdensome levels in states such as New Jersey, Connecticut, and Massachusetts.

Additionally, farms in close proximity to urban and suburban development are subjected to other difficulties and conflicts. These include trespassing and vandalism; complaints from nonfarm neighbors about noises, odors and dust; hazards to farm operators, machinery, and livestock on increasingly congested rural roads, etc. The uncertainties of farming's future in the shadow of cities and suburbs often discourages farmers from making needed investment in improved buildings, machinery and equipment, and soil and water conservation practices.

Therefore, for many farmers burdensome real estate taxes became the "last straw." The farmers sold out. All states now have enabled some form of special farmland assessment to reduce what is felt as an undue tax burden.

In America, governments often grant exemptions or preferential taxation. These tax modifications are intended to benefit people, groups, or firms when the benefit is judged to be in the larger public interest.

For example, low-income elderly people may be granted lower property taxes. Town governments may give tax breaks as incentives to new or expanding businesses. Complete exemption of land taxes is given for up to 30 years to landowners who establish and manage commercial forest plantations.

Other forms of public subsidies, such as below-market interest rates on industrial revenue bonds or reduced utility charges or construction of access roads, are also offered as inducements to businesses.

Exemptions of real and personal property from local taxation in Delaware go back at least to an Act of the General Assembly in 1796. The Delaware Constitution of 1897 as amended also provided that "the General Assembly may by general laws exempt from taxation such property as in its opinion will best promote the public welfare."

Farmers have been judged deserving of special farmland assessment because production of food is a necessity of life and farm businesses are unduly disadvantaged by the property tax system. Regular assessment of farmland is based on its market value, but the farmer's ability to pay . . . farm income . . . often has little relationship to his farmland's value. Moreover, farm income is seldom sufficiently high or stable that land can continue to be used for producing food in the face of competing demands for land by urban development.

As the first move toward farmland preservation in Delaware, the Legislature enacted the Farmland Assessment Act of 1968. The Act subsequently was strengthened by an amendment to the Delaware Constitution in 1976. Special farmland assessment is based not on market value but on capitalized net farm income. During periods of low farm income, special farmland assessment has proven useful in moderating farm costs but cannot alone assure farmland preservation.

QUALIFYING FOR FARMLAND ASSESSMENT

As a landowner, you need to answer four basic questions to determine whether you qualify for Delaware's Farmland Assessment Program. If you qualify, then proceed through the report to learn of additional procedures which you must follow.

Do I Qualify for Farmland Assessment?

Start with question 1 and follow directions based on your answers.

1. Do you own land on which you are now producing agricultural, horticultural, or forest products for sale and have done so for the past two successive years, or land which qualifies under a government farm program?

_____ Yes, go to question 2.

_____ No, your properties do not qualify for the Farmland Assessment Act. Perhaps you should contact the owner of such land if you are farming but do not own the land.)

2. Taking all the tax parcels which are contiguous (adjoin) and meet the test in question 1, does the land devoted to the production for sale of agricultural, horticultural or forest products total ten (10) acres or more? Include land in ponds, lakes, streams, ditches, under farm buildings, in rotation fields, etc.; do not include land associated with any farm house, auto garage, swimming pool, abandoned fields, etc.) AND Have gross sales of agricultural, horticultural or forestry products (plus any payments received from a government program) averaged at least \$1000 per year for the last two years? OR is there clear evidence of anticipated yearly gross sales and payments of at least \$1000 per year within a 2 year time period?

_____ Yes, your properties qualify for Farmland Assessment. Complete the county-prescribed form for each tax parcel.

_____ No, go to question 3.

3. Have the total gross sales of agricultural, horticultural, and forest products (plus any payments received from a government program or the sale of products received in a government program) from all contiguous parcels averaged \$10,000 per year for the last two years?

Yes, your properties qualify for Farmland Assessment. Complete the County-prescribed form for each tax parcel and attach supporting sales data.

No, go to question 4.

4. Is there clear evidence of anticipated yearly gross sales (and government payments) amounting to at least \$10,000 within the next two years? You may not count more than \$2,000 annually from forestry products in this total.

Yes, your properties qualify for Farmland Assessment. Complete the County-prescribed form for each tax parcel and attach supporting sales data.

No, your properties do not qualify for the Farmland Assessment Act.

If you qualify, in order to enroll in the program, you will need an application form from the County Assessor's office, a soils map for all land you intend to place in the program and evidence of income from sales of agricultural, horticultural or forest products.

If you enroll in the program and in future years the use of your land changes so that your parcels are no longer eligible, you will be liable for a roll back tax (See Appendix C, Section 8335, Assessment Procedures, for a complete discussion of the roll-back feature).

If you decide to enroll after considering the roll-back tax liability, proceed to the next section of the report.

PRODUCTIVITY VALUE

Assessment of farmland on the basis of its productivity value presents a number of difficulties. The principal difficulties arise for two important reasons.

1. Exact measures of the innate productivity of the various soil types in Delaware are not available although there is a scientific base for making reasonable estimates of productivity.
2. The productivity of farmland varies with its particular use.

A method of overcoming the principal difficulties lies in combining the scientific knowledge available in the characteristics of the Delaware soils and their economic potential according to current uses in agriculture. The procedure is simplified by grouping the various soil types into five groups, which reflect the potential productivity of the soils, and into three of the most common uses of land by farmers. Net income from the land is capitalized and allocated on the basis of the above rated capabilities.

AGRICULTURAL SOIL GROUPINGS

Recent high quality soil maps and related soil survey information are available in Delaware. Soil surveys have been completed and soil maps are available for the three counties in Delaware.

To aid in the evaluation process, the soils of the state have been placed into five productivity groups. A listing of soil types of productivity groups is included in Appendix B.

GROUP A - Soils with Very High Productivity

Suitable for permanent cultivation. With proper management, yields are high. These are most productivity soils in the area.

GROUP B - Soils with High Productivity

Suitable for permanent cultivation. Yields are fairly high with proper management, but not as high nor as consistently high as for those soils in Group A.

GROUP C - Soils with Medium Productivity for Cultivated Crops

Suitable for permanent agriculture. Yields tend to be lower than for soils in Groups A and B with similar management. High yields may be obtained only by the use of practices such as drainage and irrigation. Some of the soils of this group cannot be used for cultivation without these practices, especially drainage. The limiting factors are generally droughtiness or excessive moisture, but occasionally steepness or erosion.

GROUP D - Soils with Low Productivity for Cultivated Crops

May be suitable for cultivation, but yields tend to be low or excessive hazards must be overcome. The most common hazards to crop production on these soils are droughtiness and steep slopes, although it may occasionally be wetness or excessive erosion.

GROUP E - Soils with Very Severe Limitations for Cultivated Crops, but Which May be Used for Pasture Land

Not suited for cultivated crops and generally not tillable. Mostly steep and eroded soils, occasionally wet land.

The above rating of soils into five groups reflecting their value for agricultural use is based on the moisture retaining characteristics of the soil, inherent and potential fertility, the mechanical composition, droughtiness, drainage, slope, erosion and related soil properties. Nonsoil factors such as improved roads, nearness to highways and markets, and water supply were not considered. The ratings are based on the suitability of the land for crops normally grown in the state. Corn yields obtained on these soils served as the chief criteria because (1) more information is available for corn yields, (2) it is a responsive indicator crop, (3) the yields of corn should closely reflect the yields of most other crops.

LAND USE CLASSES

Land use on the typical Delaware farm differs for various reasons but the primary uses of land can be combined into three distinct classes: cropland, other land, and forest. These classes are described below:

1. CROPLAND - This is the heart of the farm and represents the highest use of the land in agriculture. Land from which a crop was harvested including pasture and hay in the current year falls into this category along with cropland not harvested and not pastured.
2. OTHER LAND - This land is not cropped. It includes land in farm lots, ditches, ponds, roads, woodland pastured, non-tillable land in pasture, wasteland, etc.
3. FOREST - Forested areas and land in a managed state of reforestation including Christmas trees. May include multiple use of forested area for conservation, watersheds, wildlife cover, nature trails, windbreaks.

DERIVING FARMLAND VALUES

Determining average values for the classes of land that exist in each county was accomplished by capitalizing the net income from farming. These values are shown in Table 1.

The average values in Table 1 were adjusted on the basis of the potential productivity of the soil groups. These adjusted values, shown in Table 2, are the final estimates of the fair value of farmland based upon its productive capabilities when devoted to agricultural, horticultural, or forest uses.

The values in Table 2 can be improved with further research. They are values, which may be and should be modified by the assessors in individual cases. For example, when the cropland in a field falls into more than one of the five soil groups, the land in the higher group is not as valuable as it is when not mixed with land in the lower soil groups. These values are designed as guidelines for the assessor, but it remains his ultimate responsibility to determine the value of qualified farmland in accordance with the standards prescribed in the Farmland Assessment Act of 1968.

In conformance with the Delaware Code, this report has been prepared to be used along with soil maps of the respective counties, to aid in the determination of value of farmland based upon its productive capabilities when devoted to agricultural, horticultural, or forest use. The Natural Resources Conservation Services in the three Delaware counties have published detailed soil survey maps of individual farm tracts. Many land owners have been supplied a copy of "Soil Survey" for their respective county. Land owners who have not received a detailed soils map may obtain a copy by contacting their county Natural Resource Conservation Service office. See Appendix B, for the addresses and telephone numbers. In making the request for the map, the following information must be included: (1) your name and address, (2) detailed location of land areas, (3) telephone number.

The general methods of calculation employed in the derivation of farmland values are shown in Appendix A.

TABLE 1. Average Value Per Acre of Delaware Classes of Farmland Based on Capitalized Net Farm Income - by County

County	Cropland ¹	Other Land ²	Forest ³
	-Dollars per Acre-		
New Castle	-655	-164	-98
Kent	-949	-237	-142
Sussex	-353	-88	-53

1 Includes land in pasture and hay and land suitable for cropping.

2 This land is not cropped. It includes land in farm lots, ditches, ponds, roads, woodland pastures, wasteland, etc.

3 Adjusted on the present potential for income.

TABLE 2. Estimates of Ranges in Fair Value of Farmland Based upon its Productive Capabilities when devoted to Agriculture, Horticulture, or Forest Use - by County

County	Soil Group	Cropland ¹		Other Land ²		Forest ³	
		Soil Rating	Dollars Per Acre	Soil Rating	Dollars Per Acre	Soil Rating	Dollars Per Acre
New Castle	A	1.2	-786	1.1	-180	1.1	-108
	B	1.0	-655	1.0	-164	1.1	-108
	C	0.8	-524	0.8	-131	1.0	-98
	D	0.6	-393	0.7	-115	1.0	-98
	E	0.4	-262	0.6	-98	0.9	-88
Kent	A	1.2	-1139	1.1	-261	1.1	-157
	B	1.0	-949	1.0	-237	1.1	-157
	C	0.8	-759	0.8	-190	1.0	-142
	D	0.6	-570	0.7	-166	1.0	-142
	E	0.4	-380	0.6	-142	0.9	-128
Sussex	A	1.2	-424	1.1	-97	1.1	-58
	B	1.0	-353	1.0	-88	1.1	-58
	C	0.8	-283	0.8	-71	1.0	-53
	D	0.6	-212	0.7	-62	1.0	-53
	E	0.4	-141	0.6	-53	0.9	-48

¹ Includes land in pasture and hay and land suitable for cropping.

² This land is not cropped. It includes land in farm lots, ditches, ponds, roads, woodland pastures, wasteland, etc.

³ Adjusted on the present potential for income.

APPENDIX A

DERIVATION OF FARMLAND VALUES

There is considerable fluctuation in net farm income from year to year. To minimize the effect of these wide year-to-year variations on land values, calculations for this report are made on a twenty-year average. The most recent twenty-year period for which complete farm income and production expense data are available is 1995 through 2014.

A. Land Use Class

The U.S. Census of Agriculture, published every five years, contains a listing of farmland use acreage categories for each county. These acreage categories are: (1) cropland, (2) other land, (3) woodland (termed "forest" in this report). Acreage for the most recent census, taken in 2012, is shown in Table I.

	New Castle	Kent	Sussex
		-Acres-	
Cropland	56,074	147,402	235,681
Other Land	4,334	10,159	10,692
Forest	3,278	15,770	23,136

B. Gross and Net Income

The U.S. Department of Agriculture publishes annual estimates of State farm income and farm production costs. County estimates of gross income by commodities are derived from the state estimates.

	New Castle	Kent	Sussex
		- Dollars-	
Gross Income ¹	36,553,819	102,059,832	101,086,849
Production Expenses ²	42,323,197	124,159,363	114,142,622
Net Income	-5,769,377	-22,099,531	-13,055,773

¹Excludes income from poultry, greenhouses, and mushrooms.

²Excludes expenses associated with poultry, greenhouses, and mushrooms, honey and beeswax.

C. Total Value of Land in Agricultural Use

The value of land used in agriculture is determined by capitalizing the average annual net income by 15.29 percent. The value of 15.29 percent consists of an 8.04 percent return on investment and a 7.25 percent return to operator's labor. The 8.04 percent rate of return is based upon the 20-year average (1995-2014) interest rate charged by MidAtlantic Farm Credit (formerly, Federal Land Bank of Baltimore). Capitalized value of farmland is shown in Table III.

TABLE III. Capitalized Value of Land in Agricultural Use			
	County		
	New Castle	Kent	Sussex
	-Dollars-		
Net Income 20 Year Average	-5,769,377	-22,099,531	-13,055,773
Value Capitalized at 15.29%	-37,742,267	-144,571,305	-85,408,605

D. Productivity Rating of Land Use Classes

The relative productivity rating of the three use classes of land was based on estimates of the Plant Science and the Agricultural and Food Economics departments of the University of Delaware, Table IV.

TABLE IV. Productivity Rating of Land Use Classes	
Land Use Class	Productivity Rating
Cropland	20
Other Land	5
Forest	3

E. Average Value of Land in Each Land Use Class

The average value for each land use class is determined by dividing the capitalized value for the county by the sum resulting from multiplying the acres in each land use class by the productivity rating for the class. This results in a "land value factor" for each county, Table V.

TABLE V. Computation of Land Value Factor					
	Acres	Productivity Rating		Capitalized Value	Land Value Factor
New Castle					
Cropland	56074	x 20 =	1,121,480		
Other Land	4334	x 5 =	21,670		
Forest	3278	x 3 =	9,834		
		Total	1,152,984	-\$37,742,267	-\$32.73
Kent					
Cropland	147402	x 20 =	2,948,040		
Other Land	10159	x 5 =	50,795		
Forest	15770	x 3 =	47,310		
		Total	3,046,145	-\$144,571,305	-\$47.46
Sussex					
Cropland	235681	x 20 =	4,713,620		
Other Land	10692	x 5 =	53,460		
Forest	23136	x 3 =	69,408		
		Total	4,836,488	-\$85,408,605	-\$17.66

APPENDIX B

CLASSIFICATION AND GROUPING OF SOILS

All soils in Delaware have been classified by soil type by the Delaware Natural Resource Conservation Service. Each type is identified by a mapping symbol, which is the combination of numbers and letters shown on the left side of the following pages. By comparing these symbols with those on the detailed soil map for his or her farm, the landowner can determine the types of soil in his or her tract of land. These numerous soil types have been placed into five soil groups (A, B, C, D, and E listed below and in Table II, page 4).

Group A: Soils with Very High Productivity

Group B: Soils with High Productivity

Group C: Soils with Medium Productivity for Cultivated Crops

Group D: Soils with Low Productivity for Cultivated Crops

Group E: Soils with Very Severe Limitations for Cultivated Crops, but Which May Be Used for Pasture Land

Landowners who have not received detailed soils maps of their farms may obtain one by contacting their County Natural Resources Conservation Service office as follows:

New Castle County

6 Peoples Plaza
Newark, DE 19702
834-3560 / 378-4320

Kent County

Consolidated Farm Service Agency
3500 S. DuPont Highway
Dover, DE 19901
697-9540 / 697-9549

Sussex County

Consolidated Farm Service Agency
408 N. DuPont Highway
Georgetown, DE 19947
856-7378

Give name, address, exact location of farm, and telephone number.

NEW CASTLE COUNTY

Field Mapping Mapping Unit Name
Symbol

GROUP A - SOILS WITH VERY HIGH PRODUCTIVITY

MkA	Matapeake silt loam, 0 to 2 % slopes
MkB	Matapeake silt loam, 2 to 5 % slopes
NsA	Nassawango silt loam, 0 to 2 % slopes
NsB	Nassawango silt loam, 2 to 5 % slopes
EnB	Elsinboro silt loam, 3 to 8 % slopes
NtB	Neshaminy silt loam, 3 to 8 % slopes
NxB	Neshaminy-Urban land complex, 0 to 8 % slopes
TaB	Talleyville silt loam, 3 to 8 % slopes
TdB	Talleyville-Montalto-Urban land complex, 0 to 8 % slopes
Cp	Comus silt loam, 0 to 3 % slopes, occasionally flooded
HbA	Hambrook sandy loam, 0 to 2 % slopes
HbB	Hambrook sandy loam, 2 to 5 % slopes
HkB	Hambrook-Urban land complex, 0 to 5 % slopes
MmA	Mullica mucky sandy loam, 0 to 2 % slopes
MxB	Montalto silt loam, 3 to 8 % slopes
ReA	Reybold silt loam, 0 to 2 % slopes
ReB	Reybold silt loam, 2 to 5 % slopes
SaA	Sassafras sandy loam, 0 to 2 % slopes
SaB	Sassafras sandy loam, 2 to 5 % slopes

GROUP B - SOILS WITH HIGH PRODUCTIVITY

DoA	Downer sandy loam, 0 to 2 % slopes
DoB	Downer sandy loam, 2 to 5 % slopes
ErB	Elsinboro-Delanco-Urban land complex, 0 to 8 % slopes
GeA	Glenelg loam, 0 to 3 % slopes
GeB	Glenelg loam, 3 to 8 % slopes
GgA	Glenelg silt loam, 0 to 3 % slopes
GgB	Glenelg silt loam, 3 to 8 % slopes
GhB	Glenelg-Wheaton-Urban land complex, 0 to 8 % slopes
GhC	Glenelg-Wheaton-Urban land complex, 8 to 15 % slopes
LeA	Leipsic silt loam, 0 to 2 % slopes
LeB	Leipsic silt loam, 2 to 5 % slopes
LfA	Leipsic-Reybold complex, 0 to 2 % slopes
LfB	Leipsic-Reybold complex, 2 to 5 % slopes
MtA	Mattapex silt loam, 0 to 2 % slopes
MtB	Mattapex silt loam, 2 to 5 % slopes
MuB	Mattapex-Urban land complex, 0 to 5 % slopes
CnB	Collington fine sandy loam, 2 to 5 % slopes
RdA	Reybold-Queponco complex, 0 to 2 % slopes
CoA	Corsica mucky loam, 0 to 2 % slopes
GrA	Greenwich loam, 0 to 2 % slopes
GrB	Greenwich loam, 2 to 5 % slopes
GuB	Greenwich-Urban land complex, 0 to 5 % slopes
IeA	Ingleside loamy sand, 0 to 2 % slopes
IeB	Ingleside loamy sand, 2 to 5 % slopes
IgB	Ingleside sandy loam, 2 to 5 % slopes
MzA	Mount Lucas silt loam, 0 to 3 % slopes
MzB	Mount Lucas silt loam, 3 to 8 % slopes
MzuB	Mount Lucas-Urban land complex, 0 to 8 % slopes
NtC	Neshaminy silt loam, 8 to 15 % slopes
NvC	Neshaminy-Montalto silt loams, 8 to 15 % slopes, very stony
PyA	Pineyneck loam, 0 to 2 % slopes
PyB	Pineyneck loam, 2 to 5 % slopes
UIA	Unicorn loam, 0 to 2 % slopes
UIB	Unicorn loam, 2 to 5 % slopes
WdA	Woodstown sandy loam, 0 to 2 % slopes

WdB Woodstown sandy loam, 2 to 5 % slopes
 WoA Woodstown loam, 0 to 2 % slopes
 WoB Woodstown loam, 2 to 5 % slopes

GROUP C - SOILS WITH MEDIUM PRODUCTIVITY FOR CULTIVATED CROPS

Ch Codorus silt loam, 0 to 3 % slopes, occasionally flooded
 CsA Crosiadore silt loam, 0 to 2 % slopes
 DaB Delanco silt loam, 3 to 8 % slopes
 FaA Fallsington sandy loam, 0 to 2 % slopes (dr.)
 FgA Fallsington loam, 0 to 2 % slopes (dr.)
 FzB Fallsington (dr)-Urban land complex, 0 to 5 % slopes
 KpA Keyport silt loam, 0 to 2 % slopes
 KpB Keyport silt loam, 2 to 5 % slopes
 MxC Montalto silt loam, 8 to 15 % slopes
 ReC Reybold silt loam, 5 to 10 % slopes
 SaC Sassafras sandy loam, 5 to 10 % slopes
 GeC Glenelg loam, 8 to 15 % slopes
 GgC Glenelg silt loam, 8 to 15 % slopes
 HoA Hammonton-Fallsington (dr.)-Mullica (dr.)complex, 0 to 2 % slopes
 MtC Mattapex silt loam, 5 to 10 % slopes
 OtA Othello silt loam, 0 to 2 % slopes
 TeA Tent silt loam, 0 to 2 % slopes
 VoB Urban land-Othello complex, 0 to 5 % slopes
 DcB Delanco-Codorus-Hatboro complex, 0 to 8 % slopes, flooded
 EmA Elkton silt loam, 0 to 2 % slopes (Drained)
 HnA Hammonton sandy loam, 0 to 2 % slopes
 ImB Ingleside-Hammonton-Fallsington complex, 0 to 5 % slopes
 KhC Keyport sandy loam, 5 to 10 % slopes
 LhA Lenni silt loam, 0 to 2 % slopes

GROUP D - SOILS WITH LOW PRODUCTIVITY FOR CULTIVATED CROPS

CnD Collington fine sandy loam, 5 to 15 % slopes
 NvD Neshaminy-Montalto silt loams, 15 to 25 % slopes, very stony
 BbB Baile-Glenville complex, 0 to 8 % slopes
 GaC Gaila loam, 8 to 15 % slopes
 GnA Glenville silt loam, 0 to 3 % slopes
 GnB Glenville silt loam, 3 to 8 % slopes
 WaA Watchung silt loam, 0 to 3 % slopes
 WaB Watchung silt loam, 3 to 8 % slopes
 WcB Watchung silt loam, 0 to 8 % slopes, very stony
 GgD Glenelg silt loam, 15 to 25 % slopes
 Hw Hatboro-Codorus complex, 0 to 3 % slopes, frequently flooded
 DoC Downer sandy loam, 5 to 10 % slopes
 MaC Manor loam, 8 to 15 % slopes
 SaD Sassafras sandy loam, 10 to 15 % slopes
 GaD Gaila loam, 15 to 25 % slopes
 GnC Glenville silt loam, 8 to 15 % slopes
 Ht Hatboro silt loam, 0 to 3 % slopes, frequently flooded
 MaD Manor loam, 15 to 25 % slopes

GROUP E - SOILS WITH VERY SEVERE LIMITATIONS FOR CULTIVATED CROPS
 BUT WHICH WITH MINOR EXCEPTIONS CAN BE USED FOR PASTURE LAND

Ba Broadkill-Appoquinimink complex, very frequently flooded, tidal
 BkD Brinklow channery loam, 15 to 25 % slopes
 BnF Brinklow-Blocktown complex, 25 to 65 % slopes
 Br Broadkill mucky peat, very frequently flooded, tidal
 BrvF Brinklow channery loam, 25 to 65 % slopes, very stony
 ESA Endoaquepts and Sulfaquepts, 0 to 5 % slopes
 GaE Gaila loam, 25 to 45 % slopes
 KmE Keyport loam, 10 to 25 % slopes
 Lk Lenape mucky peat, very frequently flooded, tidal
 Ln Lenape-Nanticoke complex, very frequently flooded, tidal

LO	Longmarsh and Indiantown soils, frequently flooded
MaE	Manor loam, 25 to 45 % slopes
M-W	Miscellaneous water
NM	Nanticoke and Mannington soils, very frequently flooded, tidal
NvE	Neshaminy-Montalto silt loams, 25 to 45 % slopes, very stony
SaE	Sassafras sandy loam, 15 to 25 % slopes
SuA	Sunken mucky silt loam, 0 to 2 % slopes, occasionally flooded, tidal
TP	Transquaking and Mispillion soils, very frequently flooded, tidal
UaB	Udorthents, bedrock substratum, 0 to 8 % slopes
UbB	Udorthents, borrow area, 0 to 5 % slopes
UdrB	Udorthents, dredged fine material, 0 to 8 % slopes
Up	Urban land
UsB	Udorthents, refuse substratum, 0 to 5 % slopes
UwA	Udorthents, wet substratum, 0 to 2 % slopes
Uy	Urban land, bedrock substratum
UzC	Udorthents, 0 to 10 % slopes
UzF	Udorthents, 10 to 30 % slopes
VwB	Urban land-Wheaton complex, 0 to 8 % slopes
W	Water
Za	Zekiah sandy loam, frequently flooded

KENT COUNTY

Field Mapping Symbol	Mapping Unit Name
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GROUP A - SOILS WITH VERY HIGH PRODUCTIVITY

HbA	Hambrook sandy loam, 0 to 2 percent slopes
HbB	Hambrook sandy loam, 2 to 5 percent slopes
HkB	Hambrook-Urban land complex, 0 to 5 percent slopes
MkA	Matapeake silt loam, 0 to 2 percent slopes
MkB	Matapeake silt loam, 2 to 5 percent slopes
NsA	Nassawango silt loam, 0 to 2 percent slopes
NsB	Nassawango silt loam, 2 to 5 percent slopes
ReA	Reybold silt loam, 0 to 2 percent slopes
ReB	Reybold silt loam, 2 to 5 percent slopes
SaA	Sassafras sandy loam, 0 to 2 percent slopes
SaB	Sassafras sandy loam, 2 to 5 percent slopes
SlA	Sassafras loam, 0 to 2 percent slopes
SIB	Sassafras loam, 2 to 5 percent slopes

GROUP B - SOILS WITH HIGH PRODUCTIVITY

GrA	Greenwich loam, 0 to 2 percent slopes
GrB	Greenwich loam, 2 to 5 percent slopes
GuB	Greenwich-Urban land complex, 0 to 5 percent slopes
LeA	Leipsic silt loam, 0 to 2 percent slopes
LeB	Leipsic silt loam, 2 to 5 percent slopes
MmA	Mullica mucky sandy loam, 0 to 2 percent slopes
MtA	Mattapex silt loam, 0 to 2 percent slopes
MtB	Mattapex silt loam, 2 to 5 percent slopes
PyA	Pineyneck loam, 0 to 2 percent slopes
PyB	Pineyneck loam, 2 to 5 percent slopes
RdA	Reybold-Queponco complex, 0 to 2 percent slopes
UIA	Unicorn loam, 0 to 2 percent slopes
UIB	Unicorn loam, 2 to 5 percent slopes
WdA	Woodstown sandy loam, 0 to 2 percent slopes
WdB	Woodstown sandy loam, 2 to 5 percent slopes
WoA	Woodstown loam, 0 to 2 percent slopes
WoB	Woodstown loam, 2 to 5 percent slopes
DnA	Downer loamy sand, 0 to 2 percent slopes
DnB	Downer loamy sand, 2 to 5 percent slopes
DoA	Downer sandy loam, 0 to 2 percent slopes
DoB	Downer sandy loam, 2 to 5 percent slopes
IeA	Ingleside loamy sand, 0 to 2 percent slopes
IeB	Ingleside loamy sand, 2 to 5 percent slopes
IgA	Ingleside sandy loam, 0 to 2 percent slopes
IgB	Ingleside sandy loam, 2 to 5 percent slopes
DuB	Downer-Urban land complex, 0 to 5 percent slopes

GROUP C - SOILS WITH MEDIUM PRODUCTIVITY FOR CULTIVATED CROPS

GoA	Glassboro sandy loam, 0 to 2 percent slopes
CaA	Carmichael loam, 0 to 2 percent slopes
CoA	Corsica mucky loam, 0 to 2 percent slopes
CsA	Crosiadore silt loam, 0 to 2 percent slopes
EmA	Elkton silt loam, 0 to 2 percent slopes
FaA	Fallsington sandy loam, 0 to 2 percent slopes
FgA	Fallsington loam, 0 to 2 percent slopes
FhB	Fort Mott-Henlopen complex, 2 to 5 percent slopes
FmA	Fort Mott loamy sand, 0 to 2 percent slopes
FmB	Fort Mott loamy sand, 2 to 5 percent slopes
FzB	Fallsington-Urban land complex, 0 to 5 percent slopes
HmA	Hammonton loamy sand, 0 to 2 percent slopes
HnA	Hammonton sandy loam, 0 to 2 percent slopes

HnB	Hammonton sandy loam, 2 to 5 percent slopes
HoA	Hammonton-Fallsington-Mullica complex, 0 to 2 percent slopes
HrA	Henlopen-Rosedale complex, 0 to 2 percent slopes
HrB	Henlopen-Rosedale complex, 2 to 5 percent slopes
HsA	Henlopen-Rosedale-Urban land complex, 0 to 2 percent slopes
HuA	Hurlock loamy sand, 0 to 2 percent slopes
HvA	Hurlock sandy loam, 0 to 2 percent slopes
ImB	Ingleside-Hammonton-Fallsington complex, 0 to 5 percent slopes
IuB	Ingleside-Urban land complex, 0 to 5 percent slopes
KfA	Keyport fine sandy loam, 0 to 2 percent slopes
KnA	Kentuck mucky silt loam, 0 to 2 percent slopes
KpA	Keyport silt loam, 0 to 2 percent slopes
LfA	Lenni sandy loam, 0 to 2 percent slopes
LhA	Lenni silt loam, 0 to 2 percent slopes
McA	Marshyhope loam, 0 to 2 percent slopes
MdA	Marshyhope sandy loam, 0 to 2 percent slopes
MtC	Mattapex silt loam, 5 to 10 percent slopes
OtA	Othello silt loam, 0 to 2 percent slopes
PrA	Pepperbox-Rockawalkin complex, 0 to 2 percent slopes
PsA	Pepperbox-Rosedale complex, 0 to 2 percent slopes
PsB	Pepperbox-Rosedale complex, 2 to 5 percent slopes
RkA	Rockawalkin loamy sand, 0 to 2 percent slopes
RkB	Rockawalkin loamy sand, 2 to 5 percent slopes
RoA	Rosedale loamy sand, 0 to 2 percent slopes
RoB	Rosedale loamy sand, 2 to 5 percent slopes
TeA	Tent silt loam, 0 to 2 percent slopes
WhA	Whitemarsh silt loam, 0 to 2 percent slopes
SaC	Sassafras sandy loam, 5 to 10 percent slopes

GROUP D - SOILS WITH LOW PRODUCTIVITY FOR CULTIVATED CROPS

AsA	Askecksy loamy sand, 0 to 2 percent slopes
CdB	Cedartown loamy sand, 0 to 5 percent slopes
DnC	Downer loamy sand, 5 to 10 percent slopes
DoC	Downer sandy loam, 5 to 10 percent slopes
GaB	Galestown loamy sand, 0 to 5 percent slopes
GaD	Galestown loamy sand, 5 to 15 percent slopes
HpA	Henlopen loamy sand, 0 to 2 percent slopes
HpB	Henlopen loamy sand, 2 to 5 percent slopes
IgC	Ingleside sandy loam, 5 to 10 percent slopes
KgB	Klej-Galloway complex, 0 to 5 percent slopes
KsA	Klej loamy sand, 0 to 2 percent slopes
RuA	Runclint loamy sand, 0 to 2 percent slopes
RuB	Runclint loamy sand, 2 to 5 percent slopes
SSD	Sassafras sandy loam, 10 to 15 percent slopes

GROUP E - SOILS WITH SEVERE LIMITATIONS FOR CULTIVATED CROPS BUT SOME OF WHICH MAY OCCASIONALLY BE USED FOR PASTURE LAND

AbC	Acquango-Beaches complex, 0 to 10 percent slopes
Ba	Broadkill-Appoquinimink complex, very frequently flooded, tidal
Br	Broadkill mucky peat, very frequently flooded, tidal
EvB	Evesboro loamy sand, 0 to 5 percent slopes
EvD	Evesboro loamy sand, 5 to 15 percent slopes
Lk	Lenape mucky peat, very frequently flooded, tidal
Ln	Lenape-Nanticoke complex, very frequently flooded, tidal
LO	Longmarsh and Indiantown soils, frequently flooded
M-W	Miscellaneous water
Ma	Manahawkin muck, frequently flooded
NM	Nanticoke and Mannington soils, very frequently flooded, tidal
Pk	Puckum muck, frequently flooded
Pu	Purnell peat, very frequently flooded, tidal
SuA	Sunken mucky silt loam, 0 to 2 percent slopes, occasionally flooded, tidal
TP	Transquaking and Mispillion soils, very frequently flooded, tidal
UbB	Udorthents, borrow area, 0 to 5 percent slopes

UfF	Udorthents, refuse substratum, 5 to 35 percent slopes
Up	Urban land
UzC	Udorthents, 0 to 10 percent slopes
W	Water
Za	Zekiah sandy loam, frequently flooded

SUSSEX COUNTY

Field Mapping Mapping Unit Name
Symbol

GROUP A - SOILS WITH VERY HIGH PRODUCTIVITY

HbA Hambrook sandy loam, 0 to 2 percent slopes
HbB Hambrook sandy loam, 2 to 5 percent slopes
HkB Hambrook-Urban land complex, 0 to 5 percent slopes
SaA Sassafras sandy loam, 0 to 2 percent slopes
SaB Sassafras sandy loam, 2 to 5 percent slopes

GROUP B - SOILS WITH HIGH PRODUCTIVITY

BhA Berryland mucky loamy sand, 0 to 2 percent slopes
DnA Downer loamy sand, 0 to 2 percent slopes
DnB Downer loamy sand, 2 to 5 percent slopes
DoA Downer sandy loam, 0 to 2 percent slopes
DoB Downer sandy loam, 2 to 5 percent slopes
DuB Downer-Urban land complex, 0 to 5 percent slopes
GrA Greenwich loam, 0 to 2 percent slopes
GrB Greenwich loam, 2 to 5 percent slopes
GuB Greenwich-Urban land complex, 0 to 5 percent slopes
IeA Ingleside loamy sand, 0 to 2 percent slopes
IeB Ingleside loamy sand, 2 to 5 percent slopes
IgA Ingleside sandy loam, 0 to 2 percent slopes
IgB Ingleside sandy loam, 2 to 5 percent slopes
IuB Ingleside-Urban land complex, 0 to 5 percent slopes
MmA Mullica mucky sandy loam, 0 to 2 percent slopes
MuA Mullica-Berryland complex, 0 to 2 percent slopes
PyA Pineyneck loam, 0 to 2 percent slopes
UIA Unicorn loam, 0 to 2 percent slopes
WdA Woodstown sandy loam, 0 to 2 percent slopes
WoA Woodstown loam, 0 to 2 percent slopes

GROUP C - SOILS WITH MEDIUM PRODUCTIVITY

CaA Carmichael loam, 0 to 2 percent slopes
CoA Corsica mucky loam, 0 to 2 percent slopes
FaA Fallsington sandy loam, 0 to 2 percent slopes
FgA Fallsington loam, 0 to 2 percent slopes
FhA Fort Mott-Henlopen complex, 0 to 2 percent slopes
FhB Fort Mott-Henlopen complex, 2 to 5 percent slopes
FmA Fort Mott loamy sand, 0 to 2 percent slopes
FmB Fort Mott loamy sand, 2 to 5 percent slopes
FzB Fallsington-Urban land complex, 0 to 5 percent slopes
GoA Glassboro sandy loam, 0 to 2 percent slopes
HmA Hammonton loamy sand, 0 to 2 percent slopes
HnA Hammonton sandy loam, 0 to 2 percent slopes
HoA Hammonton-Fallsington-Mullica complex, 0 to 2 percent slopes
HrA Henlopen-Rosedale complex, 0 to 2 percent slopes
HrB Henlopen-Rosedale complex, 2 to 5 percent slopes
HsA Henlopen-Rosedale-Urban land complex, 0 to 2 percent slopes
HuA Hurlock loamy sand, 0 to 2 percent slopes
HvA Hurlock sandy loam, 0 to 2 percent slopes

ImB	Ingleside-Hammonton-Fallsington complex, 0 to 5 percent slopes
KfA	Keyport fine sandy loam, 0 to 2 percent slopes
KpA	Keyport silt loam, 0 to 2 percent slopes
KpB	Keyport silt loam, 2 to 5 percent slopes
LfA	Lenni sandy loam, 0 to 2 percent slopes
LhA	Lenni silt loam, 0 to 2 percent slopes
McA	Marshyhope loam, 0 to 2 percent slopes
MdA	Marshyhope sandy loam, 0 to 2 percent slopes
PpA	Pepperbox loamy sand, 0 to 2 percent slopes
PpB	Pepperbox loamy sand, 2 to 5 percent slopes
PrA	Pepperbox-Rockawalkin complex, 0 to 2 percent slopes
PrB	Pepperbox-Rockawalkin complex, 2 to 5 percent slopes
PsA	Pepperbox-Rosedale complex, 0 to 2 percent slopes
PsB	Pepperbox-Rosedale complex, 2 to 5 percent slopes
RkA	Rockawalkin loamy sand, 0 to 2 percent slopes
RkB	Rockawalkin loamy sand, 2 to 5 percent slopes
RoA	Rosedale loamy sand, 0 to 2 percent slopes
RoB	Rosedale loamy sand, 2 to 5 percent slopes
SaC	Sassafras sandy loam, 5 to 10 percent slopes

GROUP D - SOILS WITH LOW PRODUCTIVITY

DnC	Downer loamy sand, 5 to 10 percent slopes
DoC	Downer sandy loam, 5 to 10 percent slopes
CdB	Cedartown loamy sand, 0 to 5 percent slopes
EvB	Evesboro loamy sand, 0 to 5 percent slopes
GaB	Galestown loamy sand, 0 to 5 percent slopes
HpA	Henlopen loamy sand, 0 to 2 percent slopes
HpB	Henlopen loamy sand, 2 to 5 percent slopes
KgB	Klej-Galloway complex, 0 to 5 percent slopes
KsA	Klej loamy sand, 0 to 2 percent slopes
RsA	Runclint sand, 0 to 2 percent slopes
RsB	Runclint sand, 2 to 5 percent slopes
RuA	Runclint loamy sand, 0 to 2 percent slopes
RuB	Runclint loamy sand, 2 to 5 percent slopes
RwA	Runclint-Cedartown complex, 0 to 2 percent slopes
RwB	Runclint-Cedartown complex, 2 to 5 percent slopes
SSD	Sassafras sandy loam, 10 to 15 percent slopes
AsA	Askeckys loamy sand, 0 to 2 percent slopes

GROUP E - SOILS WITH VERY SEVERE LIMITATIONS FOR CULTIVATED CROPS BUT SOME AREAS THAT MAY OCCASIONALLY BE USED FOR PASTURE

AbC	Acquango-Beaches complex, 0 to 10 percent slopes
AuB	Acquango-Urban land complex, 0 to 5 percent slopes
Ba	Broadkill-Appoquinimink complex, very frequently flooded, tidal
Br	Broadkill mucky peat, very frequently flooded, tidal
BuA	Brockatonorton-Urban land complex, 0 to 2 percent slopes
EvD	Evesboro loamy sand, 5 to 15 percent slopes
Lk	Lenape mucky peat, very frequently flooded, tidal
Ln	Lenape-Nanticoke complex, very frequently flooded, tidal

LO	Longmarsh and Indiantown soils, frequently flooded
M-W	Miscellaneous water
Ma	Manahawkin muck, frequently flooded
NM	Nanticoke and Mannington soils, very frequently flooded, tidal
Pa	Pawcatuck mucky peat, very frequently flooded, tidal
Pk	Puckum muck, frequently flooded
Pu	Purnell peat, very frequently flooded, tidal
Sp	Saltpond mucky sand, very frequently flooded, tidal
SuA	Sunken mucky silt loam, 0 to 2 percent slopes, occasionally flooded, tidal
TP	Transquaking and Mispillion soils, very frequently flooded, tidal
UbB	Udorthents, borrow area, 0 to 5 percent slopes
UfB	Udorthents, refuse substratum, 0 to 35 percent slopes
Up	Urban land
UzC	Udorthents, 0 to 10 percent slopes
UzD	Udorthents, 10 to 30 percent slopes
W	Water
AbC	Acquango-Beaches complex, 0 to 10 percent slopes

APPENDIX C

EXCERPTS FROM FARMLAND ASSESSMENT ACT

§§ 8328. Purpose.

It is declared that it is in the public interest to (1) encourage the preservation of farm land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the State, to conserve the State's natural resources and to provide for the welfare and happiness of the inhabitants of the State; (2) prevent the forced conversion of farm land and forest land to more intensive uses as a result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such farm land and forest land; and (3) that the necessity of the enactment of the provisions of this section is a matter of legislative determination. (9 Del. C. 1953, §§ 8330; 56 Del. Laws, c 373, §§ 1.)

§§ 8329. Valuation of agricultural, horticultural and forest land use.

For general property tax purposes including school tax purposes, the value of land which is actively devoted to agricultural, horticultural or forest use and which has been so devoted for at least the 2 successive years immediately preceding the tax year in issue, shall, on application of the owner, and approval thereof as provided in this section, be that value which such lands have for agricultural, horticultural or forest use; provided, that in the case of school taxes where such land is located in a public school district situated in 2 counties, the value of such land shall be that value arrived at by multiplying the value determined hereunder by the lower of the 2 general percentage rates of assessment in force in such counties for the tax year in issue. (9 Del. C. 1953, §§ 8330A; 56 Del. Laws, c. 373, §§ 1; 59 Del. Laws, c. 313, §§ 1; 59 Del. Laws, c. 467, §§ 1; 64 Del. Laws, c. 127, §§ 1; 64 Del. Laws, c. 267, §§ 1.)

§§ 8330. Agricultural use land.

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. (9 Del. C. 1953, §§ 8330B; 56 Del. Laws, c. 370, §§ 1.)

§§ 8331. Horticultural use land.

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. (9 Del. C. 1953, §§ 8330C; 56 Del. Laws, c. 373, §§ 1.)

§§ 8332. Forest use land.

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. (9 Del. C. 1953, §§ 8330D; 56 Del. Laws, c. 373, §§ 1.)

§§ 8333. Criteria for land use.

Land shall be deemed to be actively devoted to agricultural, horticultural or forestry use when (i) not less than 10 acres are in such use, and the gross sales of agricultural, horticultural or forestry products produced thereon together with any agricultural program payments and sales of commodities received under government entitlement programs have averaged at least \$1,000 per year within a 2-year period of time immediately preceding the tax year in issue, or there is clear evidence of anticipated yearly gross sales and such payments amounting to at least \$1,000 per year, within a 2-year period of time, or (ii) less than 10 acres are in such use and the gross sales of agricultural, horticultural or forestry products produced thereon together with any agricultural program payments and sales of commodities received under government entitlement programs shall have averaged at least \$10,000 per year within a 2-year period of time immediately preceding the tax year in issue, or there is clear evidence of anticipated yearly gross sales and such payments amounting to at least \$10,000 per year within a 2-year period of time. In computing such anticipated yearly gross sales for land under 10 acres in such use, the maximum amount computed from future

sales of forestry products shall be not more than \$2,000 annually. In applying these criteria, and in determining whether the minimum acreage requirements are met, all contiguous parcels of land held by identical owners in identical proportions of ownership and in identical legal form of title, shall be considered as a single unit. (9 Del. C. 1953, § 8331; 56 Del. Laws, c. 373, § 1; 64 Del. Laws, c. 127, § 2; 64 Del. Laws, c. 267, § 2; 65 Del. Laws, c. 65, § 1; 70 Del. Laws, c. 286, § 1.)

§§ 8334. Eligibility for valuation under §§ 8330-8337.

Land which is actively devoted to agricultural, horticultural or forest use shall be eligible for valuation, assessment and taxation as provided in this section when it meets the following qualifications:

(1) It has been so devoted for at least the 2 successive years immediately preceding the tax year for which valuation under this section is requested;

(2) The area of such land (i) is not less than 10 acres in such use, and the gross sales of agricultural, horticultural or forestry products produced thereon together with any agricultural program payments and sales of commodities received under government entitlement programs have averaged at least \$1,000 per year within a 2-year period of time immediately preceding the tax year in issue, or there is clear evidence of anticipated yearly gross sales and such payments amounting to at least \$1,000 per year, within a 2-year period of time, or (ii) is less than 10 acres in such use and the gross sales of agricultural, horticultural or forestry products produced thereon together with any agricultural program payments and sales of commodities received under government entitlement programs shall have averaged at least \$10,000 per year within a 2-year period of time immediately preceding the tax year in issue, or there is clear evidence of anticipated yearly gross sales and such payments amounting to at least \$10,000 per year within a 2-year period of time. In computing such anticipated yearly gross sales for land under 10 acres in such use, the maximum amount computed from future sales of forestry products shall not be more than \$2,000 annually. In applying these criteria, and in determining whether the minimum acreage requirements are met, all contiguous parcels of land held by identical owners in identical proportions of ownership and in identical legal form of title, shall be considered as a single unit.

(3) Application by the owner of such land for valuation under this section is submitted on or before February 1 of the year immediately preceding the tax year to the assessor of the taxing district in which such land is situated on the form prescribed by the State Farmland Evaluation Advisory Committee together with evidence in writing of the required sales, payments and anticipated sales and payments. (9 Del. C. 1953, § 8331A; 56 Del. Laws, c. 373, § 1; 64 Del. Laws, c. 127, §§ 3, 4; 64 Del. Laws, c. 267, § 3; 65 Del. Laws, c. 65, § 2; 70 Del. Laws, c. 286, § 2.)

§§ 8335. Assessment procedures.

(a) The assessor in valuing land which qualifies as land actively devoted to agricultural, horticultural or forestry use under the tests prescribed by this section, and as to which the owner thereof has made timely application for valuation, assessment and taxation under this section for the tax year in issue, shall consider only those indicia of value of such land as established by the State Farmland Evaluation Advisory Committee.

(b) In determining the total area of land actively devoted to agricultural, horticultural or forest use there shall be included the area of all land under barns, sheds, silos, cribs, greenhouses and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities, but land under, and such additional land as may be actually used in connection with the farmhouse, shall be excluded in determining such total area.

(c) All structures which are located on land in agricultural, horticultural or forest use and the farmhouse and the land on which the farmhouse is located, together with the additional land used in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable structures and other land in the taxing district.

(d) When land in agricultural use and being valued, assessed and taxed under the provisions of this chapter, is applied to a use other than agriculture, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the land been

valued, assessed and taxed as other land in the taxing district, in the current tax year immediately preceding, in which the land was valued, assessed and taxed hereunder.

(1) If in the tax year in which a change in use of land occurs the land was not valued, assessed and taxed under this chapter, then such land shall be subject to roll-back taxes in the following manner. If the change of the use of land occurs prior to January 1, 1996, then such land shall be subject to roll-back taxes for the five tax years immediately preceding in which the land was valued, assessed and taxed hereunder. If the change in use of land occurs between January 1, 1996, and December 31, 1996, then such land shall be subject to roll-back taxes for the 6 tax years immediately preceding in which the land was valued, assessed and taxed hereunder. If the change in use of land occurs between January 1, 1997, and December 31, 1997, then such land shall be subject to roll-back taxes for the 7 tax years immediately preceding in which the land was valued, assessed and taxed hereunder. If the change in use of land occurs between January 1, 1998, and December 31, 1998, then such land will be subject to roll-back taxes for the 8 tax years immediately preceding in which the land was valued, assessed and taxed hereunder. If the change in use of land occurs between January 1, 1999, and December 31, 1999, then such land shall be subject to roll-back taxes for the 9 tax years immediately preceding in which the land was valued, assessed and taxed hereunder. If the change in use of land occurs on January 1, 2000, or thereafter, then such land shall be subject to roll-back taxes for the 10 tax years immediately preceding in which the land was valued, assessed and taxed hereunder.

(2) In determining the amounts of the roll-back taxes chargeable on land which has undergone a change in use, the assessor shall for each of the roll-back tax years involved, ascertain:

- a. The full and fair value of such land under the valuation standard applicable to other land in the taxing district;
- b. The amount of the additional assessment on the land for the particular tax year by deducting the amount of the actual assessment on the land for that year from the amount of the land assessment determined by the assessing authority; and
- c. The amount of the roll-back tax for that tax year by multiplying the amount of the additional assessment determined under paragraph b. of this subdivision by the general property tax rate of the taxing district applicable for that tax year.

(3) Roll-back taxes as provided herein shall become payable when the land is applied to a use other than agricultural, horticultural or forestry. The terms "applied to a use other than agriculture" and "change in use" for purposes of this subsection shall include any of the following:

- a. The actual use of the land for an activity other than agricultural, horticultural or forestry;
- b. The rezoning of the land to a nonagricultural category;
- c. The approval of a site plan or issuance of a certificate of occupancy which allows for a nonagricultural usage; and
- d. The loss of eligibility for valuation under §§ 8330-8337 of this title.

(4) Notwithstanding anything in this chapter to the contrary, whenever land in agricultural use is applied to a use other than agriculture, and such land is but a portion of a larger tract of land, the remainder of which continues in agricultural use, roll-back taxes as provided herein shall become payable only with respect to the portion of the land which is applied to a use other than agricultural, and the remainder of the land which continues in agricultural use shall remain eligible for valuation under §§ 8330-8337 of this title, provided the criteria for land use set forth under § 8333 continue to be satisfied. The owner of the land which continues in agricultural use shall not be required to apply for eligibility for valuation, and the burden for establishing ineligibility shall rest with the assessing authority.

(5) Roll-back taxes hereunder shall be paid within 90 days of their due date, and payment thereafter shall include a penalty of six percent of the amount due for the 1st month thereafter, and one percent of the amount due for each consecutive month until payment is made. The amount due for roll-back tax shall become a lien on the land which was subject to a change in use or applied to a use other than agriculture as of the due date. The school tax component of the roll-back tax shall be paid to the respective school districts which established the tax rates applicable to the lands through a payment first to the appropriate county receiver of taxes, treasurer or director of finance, who collects school taxes. The balance of the roll-

back tax shall, when collected by the appropriate county receiver of taxes, treasurer or director of finance, be paid to the Delaware Agricultural Lands Preservation Foundation; provided, however, that seven and a half percent of such balance shall be withheld and paid to the county as a charge for administration. For purposes of this paragraph, the due date shall be the earlier of the date following conversion under paragraph (3) of this subsection which is established by the respective counties for annual taxes or the date indicated by the county in any special billing for roll-back taxes.

(6) When land in agricultural use and being valued, assessed and taxed under the provisions of this chapter, is acquired for public use by State agencies, whether by condemnation, gift or purchase, and is then applied to a use other than agriculture, that portion of the land which is applied to such other use shall be subject to a payment by the agency in lieu of roll-back taxes, to be paid to the Delaware Agricultural Lands Preservation Foundation. The amount of this payment in lieu shall be determined as if it were the roll-back tax chargeable under this section for the tax year in which the land was acquired by the agency, or the tax year in which the land is applied to such other use, whichever is greater, after first deducting the school tax component of the roll-back tax chargeable for that year. This payment shall be made directly by the agency to the Foundation, after obtaining the assessment information from the appropriate county receiver of taxes, treasurer or director of finance, and shall not be subject to any charge for administration by the county. In all other respects, the land so acquired for such public use shall not be assessed or charged for roll-back or other property taxes by any county, school district or other political subdivision. (9 Del. C. 1953, § 8331B; 56 Del. Laws, c. 373, § 1; 59 Del. Laws, c. 80, § 1; 64 Del. Laws, c. 127, §§ 6, 7; 68 Del. Laws, c. 371, §§ 1, 2; 69 Del. Laws, c. 241, § 1; 70 Del. Laws, c. 42, § 1; 72 Del. Laws, c. 90, § 1.)

§§ 8336. Annual review.

(a) Eligibility of land for valuation, assessment and taxation under this section shall be determined for each tax year separately. Application shall be submitted by the owner to the assessor of the taxing district in which such land is situated on or before February 1 of the year immediately preceding the tax year for which such valuation, assessment and taxation are sought; provided however, that unless the eligibility of land under this section changes, those applications which have met the provisions to qualify under this chapter shall be automatically renewed without the owner having to apply annually. With respect to new applications, eligibility of the land for valuation, assessment and taxation under this section shall be conditioned upon advance execution by the landowner of a certification, in recordable form, as provided by the Delaware Agricultural Lands Preservation Foundation, which certification indicates that a roll-back tax is due and payable to the school districts and the Foundation under the provisions of 9 Del. C. § 8335(d) at such time that the land is subjected to a change in use or applied to a use other than agricultural, horticultural or forestry, as such terms are defined, and that a failure to pay the roll-back tax when due results in the imposition of a lien on the land for nonpayment.

(b)(1) If the eligibility of land under this section changes the owner shall on or before February 1, of the following year in which the eligibility of the land changes, notify the assessing authority in the taxing district, in writing, of the change in land use.

(2) Any owner who fails to properly notify the assessing authority in the tax district of the change in land use shall be assessed a penalty for such failure in an amount of 20% of the rollback taxes recoverable against the property, which penalty shall be collected by the taxing district. (9 Del. C. 1953, § 8331C; 56 Del. Laws, c. 373, § 1; 60 Del. Laws, c. 105, § 1; 64 Del. Laws, c. 127, § 5; 68 Del. Laws, c. 371, § 3; 70 Del. Laws, c. 287, § 1.)

§§ 8337. State Farmland Evaluation Advisory Committee.

(a) There is created a State Farmland Evaluation Advisory Committee, consisting of 3 members. One member shall be the Dean of the College of Agricultural Sciences of the University of Delaware; 1 member shall be appointed by the Governor from a list of 3 eligible citizens, which list shall be supplied the Governor by the Executive Committee of the Delaware State Grange; and 1 member shall be appointed by the Governor from a list of 3 eligible citizens, which list shall be supplied the Governor by the Executive Committee of the Delaware Farm Bureau. No more than 2 members of the Committee shall be of the same political party. Each member shall be a citizen of this State and shall be appointed for a term of 3 years beginning on the 1st day of July in the year of appointment. Vacancies for any cause other than the expiration of term shall be filled by the Governor for the unexpired term.

(b) The Committee shall meet from time to time on the call of the Dean of the College of Agricultural Sciences and annually determine and publish a range of values for each of the several classifications of land in agricultural, horticultural or forest use in the various areas of the State. The primary objective of the Committee shall be the determination of the ranges in fair value of such land based upon its productive capabilities when devoted to agricultural, horticultural or forest uses. In making these annual determinations of value, the Committee shall consider available evidence of agricultural, horticultural or forest capability derived from the soil survey and such other evidence of value of land devoted exclusively to agricultural, horticultural or forest uses as it may in its judgment deem pertinent. On or before February 1 of each year, the Committee shall make these ranges of fair value available to the assessing authority in each of the taxing districts in which land in agricultural, horticultural and forest use is located. The Committee shall review at least every 2 years the formula, method or system being utilized to determine the ranges of fair values for agricultural, horticultural and forestry land and make such changes and revisions as are required to insure that the objectives of this section are met. The formula used by the Committee shall be based on not less than the preceding 20 years of land values. (9 Del. C. 1953, § 8331D; 56 Del. Laws, c. 373, § 1; 64 Del. Laws, c. 127, § 8; 70 Del. Laws, c. 586, § 1.)

CONSTITUTIONAL AMENDMENT

1976

Approved by the 128th General Assembly and became
effective May 26, 1976

Amend Section 1 of Article VIII of the Constitution of the State of Delaware by striking said section in its entirety and inserting in lieu thereof a new section to read as follows:

§§ 1. Uniformity of taxes: assessment and taxation of land devoted to agriculture and forest use; collection under general laws; exemption for public welfare purposes

All taxes shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax, except as otherwise permitted herein, and shall be levied and collected under general laws passed by the General Assembly. County Councils of New Castle and Sussex Counties and the Levy Court of Kent County are hereby authorized to exempt from county taxation such property in their respective counties as in their opinion will best promote the public welfare. The county property tax exemption power created by this section shall be exclusive as to such property as is located within the respective counties with respect to real property located within the boundaries of any incorporated municipality; the authority to exempt such property from municipal property tax shall be exercised by the respective incorporated municipality; then in the opinion of the said municipality it will best promote the public welfare.

The legislature shall enact laws to provide that the value of land which is determined by the assessing officer of the taxing jurisdiction to be actively devoted to agriculture use and to have been so devoted for at least the two successive years immediately preceding the tax year in issue, shall, for local tax purposes, on application of the owner, be that value which such land has for agricultural use.

Any such laws shall provide that when land which has been valued in this manner for local tax purposes is applied to a use other than for agriculture, it shall be subject to additional taxes in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the land been valued and assessed as otherwise provided in this Constitution, in the current year and in such of the tax years immediately preceding, not less than two such years in which the land was valued as herein authorized.

Such laws shall also provide for the assessment and collection of any additional taxes levied thereupon and shall include such other provisions as shall be necessary to carry out the provisions of this amendment.

WHEREAS, the said proposed amendment was agreed to by two-thirds of all the Members elected to each House in the said 127th General Assembly.

NOW THEREFORE:

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (two-thirds of all the Members elected to each House concurring therein):

Section 1. The said proposed amendment is agreed to and adopted and shall forthwith become a part of the Constitution of the State of Delaware.