

MADISON COUNTY, MISSISSIPPI

AGRICULTURAL USE VALUATION GUIDELINES AND APPLICATION

Agricultural Use applications will be accepted from January 1 through April 1 of each year.

All properties may require annual application and review to establish qualification for agricultural use valuation. Properties may be reviewed for proof of commercial production of crops and other products of the soil and to disallow casual, intermittent or non-managed production of agricultural products.

TRUE VALUE DETERMINATION Miss. Code Ann. §27-35-50(4) provides, in relevant parts:

- In arriving at the true value..., the appraisal shall be made according to current use, regardless of location.
In arriving at the true value of any land used for agricultural purposes, the appraisal shall be made according to its use on January 1 of each year, regardless of its location; in making the appraisal, the assessor shall use soil types, productivity and other criteria set forth in the land appraisal manuals of the Department of Revenue...
The land shall be deemed to be used for agricultural purposes when it is devoted to the commercial production of crops and other commercial products of the soil, including, but not limited to, the production of fruits and timber or the raising of livestock and poultry...

APPLICATION FOR AGRICULTURAL USE VALUATION (Attach Necessary Documentation)

FORESTRY: It must be evident to the Tax Assessor that the foremost use of the subject property is the commercial production of timber or timber products. The Tax Assessor may require management reports by a Registered Forester, evidence of management practices in use, and evidence of an active harvest/replanting program for the subject property.

AGRICULTURAL CROP: It must be evident to the Tax Assessor that an effort to make a commercial crop is the foremost use of the subject property. Casual uses of the subject property will be disallowed such as the casual use of bailing hay or planting of a crop when the casual use is not intended to make a profit and the subject property evidences no sign of standard agricultural management practices. Sales records, crop receipts and/or IRS Tax Returns may be required for documentation.

PASTURE/LIVESTOCK: To qualify for non-casual use under the Pasture/Livestock category, the property use will be evaluated by the Tax Assessor using several criteria including, but not limited to:

- Fenced/protected
Evidence of use in the past year in production or management of livestock
Evidence of payments for livestock produced
Evidence of accepted management practices in place

PARCEL NUMBER(S):

AFFIDAVIT

I SWEAR/AFFIRM THAT THE INFORMATION AND DOCUMENTATION SUBMITTED IN THIS APPLICATION IS TRUE AND CORRECT.

Name: Phone:

Address:

SIGNATURE OF LANDOWNER:

Sworn to and subscribed before me, this the day of, 20.

APPROVED
DENIED
BY:
DATE: