

## 1. AGRICULTURE

Agriculture is defined as the use of the land for growing, raising, or marketing of plants or animals to produce food, feed, and fiber commodities. This includes, but is not limited to, the related activities of tillage, fertilization, pest control, harvesting and marketing. Examples of agricultural activities include, but are not limited to, cultivation and tillage of the soil; dairying; growing and harvesting of agricultural or horticultural commodities; and the raising of livestock, bees, fur-bearing animals, or poultry. Agriculture does not include gardening for personal use, keeping of house pets, kenneling, or landscaping for aesthetic purposes. This includes post-harvest marketing and land taxed as agriculture per state statute.

# Classification of Agricultural Land Taxation

Parcels of land containing 20 acres or more but less than 160 acres under one ownership are taxed as agricultural land if the land is used primarily for raising and marketing agricultural products. The agricultural use test presumes that land is agricultural if \$1,500 in annual gross income is produced and marketed from the land by the owner, owner's immediate family, agent, employee or lessee.

Parcels of land less than 20 acres under one ownership are taxed as agricultural land if they produce and the owner markets \$1,500 in annual gross income from the raising of livestock, poultry, field crops, fruit, and other animal or vegetable matter for food or fiber.

**Essential Services, Type I.** Uses including, but not limited to, water pumping stations; stormwater drainage facilities (including collection lines, retention/detention ponds, and drainage ways); sanitary sewer and storm sewer lift stations; local service telephone lines and cables; local service electrical and gas distribution lines and cables; local service cable television lines; local service electronic data transmission lines and cables; local service gas transmission lines and cables; water and sanitary sewer distribution and collection lines; public and amateur radio antennae and towers, public treatment facilities (water, sanitary sewer, and storm sewer); public domestic water storage facilities; water fill stations for firefighting equipment; telephone exchanges and repeater stations (not including cell towers); fire and police stations.

**Essential Services, Type II.** Uses including but not limited to transport as oil and coal pipelines (interstate and intrastate electric substations; electrical transmission lines (interstate and intrastate); and public supply facilities (electric and gas).