

NOTICE TO NELSON COUNTY LANDOWNERS

Applications will be accepted for the classification of Inundated Agricultural Land in Nelson County for the 2020-tax year. These applications can be obtained through your local Nelson County Tax Director.

Application deadline is March 31, 2020.

Guidelines are as follows:

- ◆ The property must be classified as *agricultural*.
- ◆ The inundated area must be unsuitable for growing crops or grazing farm animals for *two* consecutive growing seasons *or more*.
- ◆ The inundated area must be *at least ten contiguous acres*.
- ◆ *Revenue produced* during the most recent prior year from the inundated area cannot exceed the county average revenue per acre for noncropland, **\$7.98**.
- ◆ *Revenue* includes any income from cash rent, CRP, preventive plant, disaster payments, water bank, U.S.F. & W. easements, etc.
- ◆ **One application must be made for each assessment parcel.**
- ◆ Application must be accompanied by a *2019 FSA aerial map* with the inundated acres marked in red.

Guidelines are as follows for inundated land affected by Stump Lake flooding:

- ◆ The property must be classified as *agricultural*.
- ◆ The inundated area must be unsuitable for growing crops or grazing farm animals for *two* consecutive growing seasons *or more*.
- ◆ Flooded area must be below the elevation of 1453.
- ◆ *Revenue produced* during the most recent prior year from the inundated area cannot exceed the county average revenue per acre for noncropland, **\$7.98**.
- ◆ *Revenue* includes any income from cash rent, CRP, preventive plant, disaster payments, water bank, U.S.F. & W. easements, etc.
- ◆ **One application must be made for each assessment parcel.**
- ◆ Application must be accompanied by a *2019 FSA aerial map* with the inundated acres marked in red.

Land which may not qualify as inundated, even though it was underwater at some time during the year includes the following:

- ◆ Land, which was originally planted, but then flooded.
- ◆ Land that was not planted because of flooding and later dried so that the soil is suitable to be worked in preparation for the next season.
- ◆ Land, which could have been worked in the fall, but was not, does not qualify.
- ◆ This is considered a “*management decision.*”

For further questions, please contact your local township assessor or the Nelson County Tax Director.