

Option 2: Use Value Taxation for Open Space Classification Only

This option would eliminate use value taxation for agricultural, forestal and horticultural classifications and allow only the open space designation. Based on a 1989 amendment to the use-value taxation law, a locality may authorize use-value for open space only. This option would eliminate use value except for eligible parcels within the agricultural/forestal districts. It may also encourage property owners to grant an easement to a public body in return for the benefit of use value taxation and the assurance that the property will be preserved as open space.

If this option is chosen, the property must meet one of the following three requirements:

1. *be within an agricultural, a forestal, or an agricultural/forestal district;*
2. *be subject to a recorded perpetual easement that is held by a public body, and promotes the open space use classification;*
3. *be subject to a recorded commitment entered into by the landowners with the local governing body not to change the use to a non-qualifying use for a time period stated in the commitment of not less than four years nor more than ten years. The withdrawal procedures for this commitment are similar to those of the ag/forestal districts.*

Advantages:

- May be best alternative from a planning perspective, because it increases local government's capability of directing land use taxation toward the goals of the comprehensive plan.
- Involves governing body in decisions about land to be included in agricultural/forestal districts or subject to a contractual agreement. Allows more Board control over the range and extent of use value taxation through the contract option.
- Requires a commitment from the property owner to preserve the land for a specific period of time in exchange for the tax benefits of land use.

Disadvantages:

- Would require current recipients of land use to make a commitment not to develop their land for a specified period of time. However, length of commitment could be based on proximity to the path of development with a minimum agreement period of 4 years.
- Administrative problems to either enroll current eligible properties into agricultural/forestal districts or develop individual contracts for Board approval.