

**Policy Regarding Splits of Property Already Under a Conservation Use Covenant to Now Be Less than 10.00 Acres and Continuations of Parcels Under 10.00 Acres**

**March 3<sup>rd</sup>, 2025 BOA Meeting**

1. If a property that is approved for Conservation Use as 10.00-acres-or-more is in the middle of a ten-year CUVA Covenant, and is recently split to now be below 10.00 acres and the owners are trying to continue the covenant, only if any other changes have been made will we either require proof of continued agricultural usage and/or request for the parcels to be re-combined for Tax Purposes Only. In other words, if the same owner still owns all contiguous parcels (ownership has not yet changed), no new residential structures have been added, no existing residences are present, and the property is still used for at least 50% qualified agricultural purposes, we will **not** require proof of continued agricultural usage and will not request for the parcels to be re-combined for Tax Purposes Only.
  - a. However, if a property that is recently split to be below 10.00 acres has an already existing residence on a portion that is now below 10.00 acres, we **will** require the owners to provide proof of continued agricultural usage and/or request for the parcels to be re-combined for Tax Purposes Only (potential exceptions provided for gift deeds of 5.00 acres or less to family within the fourth degree of reckoning to owners). If they do not provide acceptable proof of usage by **May 1<sup>st</sup>** of the year of application (or sign an additional affidavit stating that they will have this information to our office by **July 1<sup>st</sup>** of the year of application, and provide the Tax Assessors with a copy of the transcript not yet approved by the IRS), it will lead to a breach of the covenant.
  - b. If a property in the middle of an existing 10-year Conservation Use Covenant is newly split to now be below 10.00 acres on one or more of the sub-parcels, and usage changes, ownership changes, total acreage changes, and/or there are residential structures, the continuation application will be taken to the Board of Assessors for approval even if they do **not** provide the requested proof of agricultural usage at the time of approval (provided that the new owners are qualified to continue the covenant and all other continuation requirements are met). However, the new owners will have to sign a notarized letter stating that they will have to provide the acceptable proof of agricultural usage as described in our policy by **May 1<sup>st</sup>** of the year they are applying for a continuation. If they do not provide acceptable proof of usage by **May 1<sup>st</sup>** of the year of application (or sign an additional affidavit stating that they will have this information by **July 1<sup>st</sup>** of the year of application, and provide the Tax Assessors with a copy of the transcript not yet approved by the IRS), it will lead to a breach of the covenant.
2. If a new owner is applying for a continuation of an already existing ten-year Conservation Use Covenant that was always less than 10.00 acres since the beginning of the current covenant (in other words, it was approved as an under-10.00-acre parcel); and no new residential structures have been added, no existing residences are present, and the property is still used for at least 50% qualified agricultural purposes (meaning the only

change was in ownership), we will **not** require proof of continued agricultural usage and will not request for the parcels to be re-combined for Tax Purposes Only.

- a. However, if the property that is already under-10.00-acres is recently split to be even less acreage has an already existing residence on a portion of the split, we **will** require the owners to provide proof of continued agricultural usage and/or request for the parcels to be re-combined for Tax Purposes Only (potential exceptions provided for gift deeds of 5.00 acres or less to family within the fourth degree of reckoning to owners). If they do not provide acceptable proof of usage by **May 1<sup>st</sup>** of the year of application (or sign an additional affidavit stating that they will have this information by **July 1<sup>st</sup>** of the year of application, and provide the Tax Assessors with a copy of the transcript not yet approved by the IRS), it will lead to a breach of the covenant.