

LAWS OF DELAWARE
VOLUME 84
CHAPTER 9
152nd GENERAL ASSEMBLY
FORMERLY
SENATE BILL NO. 63
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO FARMS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 8333, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8333. Criteria for agricultural, horticultural, or forestry land use [For application of section, see 83 Del. Laws, c. 384, §?3].

(a) Land is actively devoted to agricultural, horticultural, or forestry use when ~~all~~ at least one of the following criteria ~~are~~ is met:

(1) The use results in \$1,000 or more of agricultural, horticultural, or forestry products being produced and sold during the applicable year. For the purposes of this section, “applicable year” means the calendar year immediately before the February 1 that an application is due under § 8334(3) of this title.

(2) The owner of the land filed a Schedule F (Profit or Loss from Farming) form with the United States Department of Treasury, Internal Revenue Service, for the applicable year.

(b) In applying the criteria under this section, all contiguous parcels of land held by identical owners in identical proportions of ownership and in identical legal form of title, are considered as a single unit.

§ 8334. Eligibility for valuation under §§ 8330-8337 of this title [For application of section, see 83 Del. Laws, c. 384, § 3].

Land is actively devoted to agricultural, horticultural or forest use and eligible for valuation, assessment, and taxation as provided in this section when it meets all of the following qualifications:

(1) The land use meets the criteria under § 8333 of this title.

(2) [Repealed.]

(3) The owner of the land submits an application for valuation under this section and the application meets all of the following:

a. Is submitted on or before February 1 of the year immediately preceding the tax year to the assessor of the taxing district in which the land is situated. If February 1 falls on a weekend day or legal holiday, then the application must be submitted on the next official business day.

b. Is submitted on the form prescribed by the State Farmland Evaluation Advisory Committee.

c. Includes evidence in writing ~~of the required production and sales~~ that the land is used for agricultural use under § 8330 of this title, horticultural use under § 8331 of this title, or forest use under § 8332 of this title.

Approved April 6, 2023