



SPONSOR: Rep. Phillips

HOUSE OF REPRESENTATIVES  
152nd GENERAL ASSEMBLY

HOUSE AMENDMENT NO. 1  
TO  
SENATE BILL NO. 63

AMEND Senate Bill No. 63 by adding after line 13 the following:

“§ 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(2) [Repealed.]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.”.

SYNOPSIS

This amendment makes clear that the criteria for valuation under Sections 8330-8337 of Title 9 includes the requirement of evidence in writing that the land is used for agricultural, horticultural, or forest use as defined in the Sections 8330-8332 of Title 9.