



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916 274-3350 • FAX 1-916 285-0134
www.boe.ca.gov

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No. 2018/040

September 4, 2018

TO COUNTY ASSESSORS:

**2019 LIEN DATE
PER-ACRE VALUE OF CALIFORNIA IRRIGATED CROPLAND**

Article XIII, section 8 of the California Constitution authorizes the Legislature to designate property that produces food or fiber as "open-space land." The designation promotes the conservation, preservation, and continued existence of these lands by allowing property tax benefits when its use is enforceably restricted. Accordingly, Government Code section 51042 allows cities and counties to create Urban Agriculture Incentive Zones, and offer landowners preferential property tax assessment if the landowner restricts urban land for small-scale agricultural use.

Revenue and Taxation Code¹ section 422.7 requires a county assessor to value land that is enforceably restricted by a contract at a rate based on the average per-acre value of irrigated cropland in California. Section 422.7 provides, in part, as follows:

. . . (c) The State Board of Equalization shall post the per-acre land value as published by the National Agricultural Statistics Service of the United States Department of Agriculture on its Internet Web site within 30 days of publication, and shall provide the rate to county assessors no later than January 1 of each assessment year.

As reported in the United States Department of Agriculture's (USDA) National Agricultural Statistics Service (NASS) *Land Values 2018 Summary—August 2018* report, page 13, the average per-acre value for irrigated cropland in California to be used for the 2019 lien date is \$13,800. The USDA/NASS report may be accessed at:

<http://usda.mannlib.cornell.edu/usda/current/AgriLandVa/AgriLandVa-08-02-2018.pdf>

The information for the 2019 lien date, as well as the average per-acre values for prior lien dates, is posted on the Board of Equalization's (BOE) website at:

www.boe.ca.gov/proptaxes/uaincentivezone.htm

Also see Letter To Assessors No. 2013/056,² which provides an explanation and examples for calculating land values under the provisions of section 422.7.

¹ All statutory references are to the Revenue and Taxation Code unless otherwise specified.

² www.boe.ca.gov/proptaxes/pdf/lta13056.pdf

If you have questions regarding the assessment of property subject to an Urban Agriculture Incentive Zone contract, you may contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

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