

PULASKI COUNTY LAND USE INFORMATION

I. DEFINITIONS:

1. **AGRICULTURAL** – Land must be used for a bona fide farm, devoted to either the sale of plants, animals, or in a qualified soil conservation program.
2. **FORESTRY** – A Forest Management Plan from the State Forestry Department is required.

II. STANDARDS FOR QUALIFICATION:

1. **AREA** – The minimum area shall be **five (5) acres**.
2. **HISTORY OF PRODUCTION** – The property must have a **five (5) year** previous history of animal and crop production for sale.
3. **QUALIFYING CROPS** – Crops that qualify are: a) Forage crops; b) Commercial sod; c) Grains & feed crops; d) Tobacco, cotton & peanuts; e) Dairy animals & products; f) Poultry & poultry products; g) Livestock; h) Bees & products; i) Commercial game; j) Trees or timber **less than 20 acres** so spread as to constitute a forest area and produced incidental to other farm operations.
4. **CROP PRODUCTION** – The field crop production must be primarily for commercial uses and the average crop yield per acre on each crop grown on the real estate during the immediate three (3) years previous, must be equal to at least one-half of the county average for the past three (3) years.
5. **ANIMAL UNITS** – There shall be a minimum of twelve (12) animal unit months of commercial livestock or poultry per five (5) acres of open land in the previous year. An animal unit is: 1 Cow, 1 Horse, 5 Sheep, 5 Swine, 100 Chickens, 66 Turkeys, & 100 other fowl.

EXAMPLES:

1 Cow per 5 acres for 12 months	100 Chickens per 5 acres for 12 months
2 Cows per 5 acres for 6 months	200 Chickens per 5 acres for 6 months
3 Cows per 5 acres for 4 months	300 Chickens per 5 acres for 4 months

6. **CERTIFICATION** – To qualify for agricultural use, all owners must certify that the real estate is being used in a planned program of soil management and soil conservation practices which is intended to reduce or prevent soil erosion, maintain soil nutrients and control brush, woody growth and noxious weeds on row crops, hay and pasture.
7. **ROLLBACK TAX** – Rollback tax applies when land changes from a qualifying to a no qualifying use (five (5) years plus current year).
8. **SCHEDULE F** – The land owner is required to present a Schedule F for validity to the Commissioner of the Revenue.

ANY CHANGE IN USE MUST BE REPORTED TO THE COMMISSIONER OF THE REVENUE WITHIN SIXTY (60) DAYS.