

**LAND CONSERVATION ACT (WILLIAMSON ACT)
CONTRACT GENERAL INFORMATION AND APPLICATION**

Mariposa County Planning Department

5100 Bullion Street, P.O. Box 2039

Mariposa, CA 95338

Telephone (209) 966-5151 FAX (209) 742-5024

www.mariposacounty.org planningdept@mariposacounty.org

Dear Agricultural Property Owner,

Enclosed please find a packet of summary information and application forms necessary for establishment of an Agricultural Preserve and execution of a Williamson Act (Land Conservation Act) Contract. Under California State law, Mariposa County cannot enter into a Land Conservation Act contract unless the subject property is designated as an Agricultural Preserve (Government Code, Section 51242). For detailed information regarding contract requirements, please review Mariposa County Resolution No. 10-150.

General Information

Tax Benefits:

- Property that is under a Land Conservation Act Contract derives certain tax benefits. Property under contract is valued on its income producing capabilities rather than its market value. Generally, taxes for contracted property are about 25% of what they would be considering the market value of the property (if it were not under contract).
- Each property is different; please check with the Assessor to determine the tax benefits of putting your property under contract. The Mariposa County Assessor's Office can be reached at (209) 966-2332.

Residential (Home Site) Acreage Taxes:

- If a residential dwelling is located on contracted property, 2½ acres are not included as acreage under contract. The 2½ acres, as well as the residential dwelling, are assessed at market value.
- Residential structures on contracted land must be occupied by persons directly engaged in the commercial agricultural operation. Landowners who lease their land for commercial agricultural uses may reside on a permanent or temporary basis on contracted land to monitor the lease arrangements and provisions of the contract.
- No new dwelling permits may be issued to a contracted parcel unless the parcel is in full compliance with state law, county policy, and contract requirements.

To receive the tax benefits for the following year, the signed contracts must be received by the Mariposa County Planning Department by December 20, and recorded by the last working day of that year.

Tax Note: Once a Land Conservation Contract has been executed and recorded, the property owner will not see a reduction in taxes until the following tax year. For example if a contract is recorded prior to 12/31/14, the tax reduction will be reflected in the 2015 tax year. The 2015 property tax installments due 12/2015 and 4/2016 will reflect the adjusted tax value.

Use Restrictions:

- Development and Uses – Property under contract cannot be developed in residential subdivisions or other similar uses. Land must be “devoted to agricultural uses”. Each LCA Contract provides for the exclusion of uses other than agricultural and uses compatible with agricultural uses for the duration of the contract (the contract lists agricultural production and compatible uses allowed during the term of the contract). This decreases the value of the property for future development purposes (during the term of the contract).
- If agricultural production uses are discontinued on contracted property, the contract may be considered breached and penalties may be assessed against the property owner. Additionally, the county may file a non-renewal for the contract.
- Transfer of Ownership – Ownership of Land Conservation Act contracted property can be transferred at any time; however, the contract “runs” with the land and is binding on the new owner.

Term of Contract:

- The contract is a twenty (20) year contract and is automatically renewed every year.

Cancellation:

- Please refer to Land Conservation Act Contract Cancellation Application for details. Findings to approve a cancellation (immediate cancellation) are very difficult to make. Additionally, there are cancellation penalties which apply.

Non Renewal:

- Please refer to Land Conservation Act Contract Modification Application for details. Either party to the contract has a right each year to non-renew the contract. Non-renewal starts a 19 year wind down period for the contract. During the wind down period, the contract terms and provisions remain in effect. Non-renewal is the preferred method to terminate a contract.

Requirements / Policy for Inclusion of Land Within an Agricultural Preserve:

- The parcel(s) must have been used for agricultural purposes for three (3) years prior to application submittal;
- The parcel for which an agricultural preserve is submitted shall contain a minimum of 160 acres if the agricultural production use is for rangeland and pasture for livestock production or forage.
- The parcel for which an agricultural preserve is submitted shall contain a minimum of 40 acres if the agricultural production use is for intensive farming as defined. There are minimum income requirements established for intensive commercial agricultural operations.
- Contract applications for multiple parcels will either require that the parcels be merged or that substandard sized parcels be managed together with an adjacent parcel for the life of the contract (to ensure that contracts are for acreages which comply with the minimum sizes established by the Board of Supervisors).
- Biennial reports are required to be submitted by all property owners of contracted parcels to show compliance with contract provisions.

Agriculture Exclusive Zone Requirement:

- The County Agricultural Preserve Policy requires all parcels under a "Williamson Act" contract be rezoned within one (1) year of the effective date of the contract. Consequently, if the property you wish to place under "Williamson Act" status is not presently zoned Agriculture Exclusive, you will need to rezone your property. Please contact this office for a General Plan / Zoning Amendment application if necessary. Some of the information contained in the

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Agricultural Preserve and General Plan / Zoning Amendment applications are similar or duplicative, but the applications will be handled independently and should be completed as provided to insure proper processing. Additional application fees are required for a General Plan / Zoning Amendment Application.

County Agricultural Policies

- Mariposa County Resolution No. 10-150 establishes policies and procedures for Land Conservation Act (Williamson Act) Contracts in the County. This resolution repealed previous resolutions for the LCA in Mariposa County.

Application Information

Application Submittal Requirements

The following materials / maps must be submitted with your application:

- Agricultural Preserve Application Form (Land Conservation/Williamson Act); County Assessor's Office questionnaire (part of this packet);
- Three (3) copies of Assessor's plat map indicating the location and boundaries of the property
- One copy of the legal description of the property. This must be suitable for recording. Please see staff or a title company officer if you have questions regarding this requirement.
- Payment of application fees as determined by Mariposa Planning. Deposit fees are for applications that are to be charged time and materials and are estimated using the staff hour charge of \$110 per hour. The estimate of fees/deposit ***DOES NOT*** include consultant fees, specialized studies, CEQA charges, or the costs of public noticing, hearings, nor does it include varying costs such as fees for other departments, Affected Property Owner (APO) Noticing costs, publication costs, vehicle mileage charges, and document conversion fees. These fees will be added for each project based on its individual circumstances. All additional staff time and expenses needed to complete the application processing that exceed the deposit amount will be charged at the disclosed rate at the time that services are rendered. On average, invoices will be calculated on a quarterly basis and forwarded to the applicant for payment. If the deposit falls below a balance of 20% of the initial deposit, the applicant will be asked to make a subsequent deposit in an amount estimated to be necessary to complete the processing. Applicants will be expected to pay the subsequent deposit within 30 days of the invoice date or prior to the public hearing, whichever comes first. In the event that the billing is not paid timely, processing will be suspended until payment is made. Any remaining balance will be used to reconcile the final bill. If there is a balance remaining after reconciling the final bill, a refund check will be mailed to the applicant. Public hearings will not be scheduled until payment in full is received.

| | |
|---|-------------------|
| Land Conservation Act (Williamson Act) Contract Deposit | \$1,775.00 |
| Document Conversion | \$59.00 |
| Public Noticing, Posted | \$55.00 |
| Public Noticing, Affected Property Owners | \$55.00 |
| Total: | \$1,944.00 |

APPLICANT IS RESPONSIBLE FOR RECORDING FEES.

Application Submittal Deadlines:

All applications and associated fees for an Agricultural Preserve shall be received by the Planning Department on or before **August 15** to insure consideration for the following year's assessment.

Land Conservation Act applications are processed in a batch, one time per year.

Contracts **MUST** be recorded prior to the last working day of the calendar year in order to receive tax benefits for the follow year's assessment.

Application Review and Approval Process:

Complete processing of an application and associated contracts takes approximately four (4) months. Applications are forwarded to the Agricultural Advisory Committee in late September or early October for their review and recommendation to the Planning Commission. The Planning Commission reviews the application and environmental determination (the establishment of an agricultural preserve is categorically exempt from the California Environmental Quality Act) and holds a public hearing in mid-October or early November. At this meeting, the Planning Commission will make a recommendation to the Board of Supervisors. The Board of Supervisors reviews the application and the environmental determination and holds a public hearing in mid-November. At this meeting, the Board will approve or deny the application.

Between the Board's action to approve the application, and staff's final preparation and recordation of the contracts, the applicant is required to submit a title report to verify ownership (title) of the property and any trust deeds. The title report cannot be dated prior to November 1 of the year during which the project is being processed. Staff recommends applicants plan in advance for this application requirement.

Following the Board's action to approve the contract, and the applicant's submittal of the title report, two (2) copies of the contract are forwarded to the applicant for the appropriate signatures. (In addition to the landowner, all trust deed beneficiaries must sign the contract.) *To receive the tax benefits for the following year, the signed contracts must be received by the Mariposa County Planning Department **by December 20**, and recorded by the last working day of that year.*

Should you have any questions regarding this application package, or if you would like to set up a pre-application meeting with a staff Planner, please contact the Planning Department at (209) 966-5151. Please note that Planning staff is not qualified to answer any questions regarding assessment or tax benefits derived in the inclusion of your property in the Williamson Act. Please refer all questions of this nature to the Mariposa County Assessor's Office.



ASSESSOR-RECORDER

Assessor (209) 966-2332
Recorder (209) 966-5719

AGRICULTURAL PRESERVE QUESTIONNAIRE
(PLEASE COMPLETELY ANSWER ALL QUESTIONS)

1) Describe present use of property:
Assessor's Parcel No. Acres Uses
[Blank lines for input]

2) Is this property leased or rented to others? Yes [] No []
a) Name and address of tenant:
[Blank lines for input]

- b) Has property been rented the last 3 years? Yes [] No []
c) If so, what was the rent for each of these years? 1) _____ 2) _____ 3) _____
d) How long has property been leased to present tenant? _____
e) How long is the lease period? _____
f) Who is responsible for maintenance of fences and water systems? _____
g) Does rent include structural improvements? Yes [] No []
h) Has the ranch sold in the last 3 years? Yes [] No []
i) If yes, what was the purchase price? _____
j) Are there any hunting clubs on the land? Yes [] No []
k) Are there any mineral leases? Yes [] No []
l) Do you sell firewood? Yes [] No []
m) Any other income from the land or buildings? Yes [] No []
n) Are there barns or corrals on the property? Yes [] No []

3) What is the carrying capacity of each parcel?
a) Number or acres per pair _____ per steer _____ per heifer _____ per horse _____
b) What is the in-weight on steers _____ heifers _____
c) What is the expected gain on steers or heifers for each field? _____

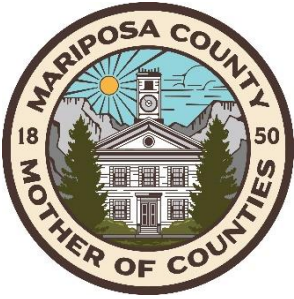
4) Product is sold by [] auction [] slaughter house [] country buyer [] other

5) If property is not leased what would you consider as a fair annual rent per acre? _____

The information contained herein shall be held secret by the Assessor (§ 451, Revenue and Taxation Code).

I hereby swear under penalty of perjury that the above information is true and correct.

Name _____ Date _____



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FOR OFFICE USE ONLY

Date Submitted _____ Received By _____

Fees Paid \$ _____ Receipt No. _____ Received By _____

Application No. _____ Application Complete _____

Final Action _____ Date _____

Applicant:

Agent: (if applicable)

Name _____

Mailing Address _____

Daytime Telephone (_____) _____

(_____) _____

E-Mail Address _____

Property Owner Name(s)*

*If different than applicant, attach letter of authorization or other document that authorizes the applicant to submit an application on the owner's behalf. Applicant must also be a lessee, purchaser in escrow, or optionee of the subject property. If there is more than one property owner, please list the name and mailing address of all other individuals holding an interest.

Property Information:

| | | | |
|---------------------------------|----------|--------------------------|---------|
| Assessor's Parcel Number (APN): | Acreage: | Land Use Classification: | Zoning: |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

Present use of property:

Date the property was acquired by applicant:

Deed Reference Volume _____ Page _____

I. Applicant requests that Agricultural Preserve of less than 100 acres be established by Mariposa County Board of Supervisors due to the following unique characteristics of the agricultural enterprise:

II. The names and addresses of the holders of First Trust deeds upon said property included in the application: (Note Trust Deed Beneficiary must sign Consent to Execute Land Conservation Contract by land owner attached to the contract.)

| Assessors Parcel Number | Trust Deed Beneficiary | Mailing Address |
|-------------------------|------------------------|-----------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

REQUIRED SIGNATURE(S)

Affidavit

I/we, the undersigned (Property Owner and Applicant), agree to defend, indemnify, and hold harmless the County and its agents, officers and employees from any claim, action or proceeding against the County arising from the Property Owner and Applicant project.

I/we declare under the penalty of perjury that the statements and information submitted in this application are in all respects true and correct to the best of my/our knowledge.

I/we acknowledge that I/we have read and understand the information contained in the application package relating to the submittal and processing of this application.

I/we understand that the processing of the application will be delayed if any required information is incorrect, omitted, or illegible.

I/we declare that if an entity listed below is a Partnership, Limited Liability Corporation, Corporation or Trust the signer(s) below certifies that he/she is authorized by that entity to apply and sign the application attached herewithin.

| | | |
|---|--|--|
| <u>Property Owner</u> <i>(printed name):</i> | <u>2nd Property Owner</u> <i>(printed name):</i> | <u>Applicant</u> <i>(printed name):</i> |
| <u>Property Owner</u> <i>(signature):</i> | <u>2nd Property Owner</u> <i>(signature):</i> | <u>Applicant</u> <i>(signature):</i> |
| Date: | Date: | Date: |

If there are more than two property owners, additional copies of this page shall be provided.

IMPORTANT: This page must be signed by all property owners and any authorized applicant.

IMPORTANT: Please note that if the property owner/s is/are authorizing someone other than themselves to act as the applicant or agent, the next page must also be signed.

IMPORTANT: Failure to have all necessary signatures will DELAY the commencement of processing the application. The application will be returned to the applicant to provide all necessary signatures.

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This page to be signed **IF** the property owner(s) is (are) authorizing someone to act as an agent or applicant for this application.

Affidavit

Applicant/Agent Authorization:

I/we, _____, Property Owner(s) hereby authorize _____ to act as a representative/Applicant and/or _____ to act as a representative/Agent in all matters pertaining to the processing and approval of this application, including modifying the project, and agree to be bound by all representations and agreements made by the designated Applicant and/or Agent.

I/we declare that if the Property Owner and/or Applicant is a Partnership, Limited Liability Corporation, Corporation or Trust, the individual(s) listed below certifies that he/she/they is/are authorized by that entity to execute the application form attached herewithin.

| | | |
|---|--|---------------------------------------|
| <u>Property Owner (printed name):</u> | <u>Applicant (printed name):</u> | <u>Agent (printed name):</u> |
| <u>Property Owner (signature):</u> | <u>Applicant (signature):</u> | <u>Agent (capacity/title):</u> |
| <u>Property Owner (capacity/title):</u> | <u>Applicant (capacity/title):</u> | |
| Date: | Date: | |
| <u>2nd Property Owner (printed name):</u> | <u>Co-Applicant (printed name):</u> | |
| <u>2nd Property Owner (signature):</u> | <u>Co-Applicant (signature):</u> | |
| Date: | Date: | |