

LAMAR COUNTY

**JACK SMITH
TAX ASSESSOR**

LAND USE QUALIFICATION GUIDELINES

AS PER SECTION 27-35-50 MISSISSIPPI CODE

LAND USE APPLICATIONS WILL BE ACCEPTED FROM JANUARY 1, THRU APRIL 1 OF EACH YEAR. ALL PROPERTIES SITUATED IN LAMAR COUNTY REGARDLESS OF LOCATION CONTAINING 20 ACRES OR MORE CONTIGUOUSLY, SHALL AUTOMATICALLY BE GRANTED LAND USE PROVIDED THAT NO IMPROVEMENTS HAVE BEEN MADE TO THE SUBJECT PROPERTY THAT ARE NORMALLY ASSOCIATED WITH COMMERCIAL / RESIDENTIAL REAL ESTATE DEVELOPMENT, I.E., PLATTING OUT OF SMALLER TRACTS, SEWER, WATER, STREET CONSTRUCTION, AND SPECULATIVE CONSTRUCTION, ETC

ADDITIONALLY, SMALLER TRACTS THAN 20 ACRES WILL BE INDIVIDUALLY ASSESSED WITH THE FOLLOWING CRITERIA. THESE REGULATIONS ARE ESTABLISHED TO PROVE "COMMERCIAL PRODUCTION AS APPLIED TO CROPS AND OTHER PRODUCTS OF THE SOIL AND TO RULE OUT AND DISALLOW ALL CASUAL, INTERMITTENT, OR NON-MANAGED PRODUCTION OF AGRICULTURAL PRODUCTS

ALL PROPERTY CONTAINING LESS THAN 20 ACRES MAY REQUIRE ANNUAL APPLICATION AND REVIEW FOR LAND USE BENEFITS:

1. FORESTRY

IT MUST BE EVIDENT TO THE TAX ASSESSOR THAT THE SUBJECT PROPERTY FOREMOST USE IS COMMERCIAL PRODUCTION OF TIMBER OR TIMBER PRODUCTS. THE TAX ASSESSOR MAY REQUIRE MANAGEMENT REPORTS BY A REGISTERED FORESTER, MANAGEMENT PRACTICES IN USE AS IT PERTAINS TO FORESTRY MANAGEMENT AND AN ACTIVE HARVEST / REPLANTING PROGRAM. A TOTAL OF TEN (10) ACRES MINIMUM SIZE IS REQUIRED IN THE ADJACENT AREA.

2. AGRICULTURAL CROP

IT MUST BE EVIDENT TO THE TAX ASSESSOR THAT AN EFFORT TO MAKE A COMMERCIAL CROP IS THE FOREMOST USE OF THE SUBJECT PROPERTY. THIS SPECIFICALLY IS INTENDED TO RULE OUT THE CASUAL USE OF THE SUBJECT PROPERTY, SUCH AS THE CASUAL USE OF BAILING HAY OR PLANTING OF A CROP WHEN THE CASUAL USE IS NOT INTENDED TO MAKE A PROFIT AND SUBJECT PROPERTY SHOWS NO SIGN OF STANDARD AGRICULTURAL MANAGEMENT PRACTICES.

SALES RECORDS, CROP RECEIPTS, OR IRS TAX RETURNS MAY BE REQUIRED BY THE TAX ASSESSOR AS PROOF OF NON-CASUAL AGRICULTURAL USE.

3. PASTURE / LIVESTOCK

TO QUALIFY FOR NON-CASUAL USE UNDER PASTURE / LIVESTOCK THE PROPERTY MUST MEET SEVERAL CRITERIA.

- * FENCED AND PROTECTED
- * HAVE IN THE PAST YEAR BEEN IN PRODUCTION OF MANAGEMENT OF LIVESTOCK OF SOME NATURE
- * ACTUALLY RECEIVED PAYMENTS FOR LIVESTOCK OR HAVE A JUST CAUSE FOR NOT SELLING LIVESTOCK IN THE PREVIOUS YEAR. THE TAX ASSESSOR MAY REQUIRE ACTUAL RECEIPTS AS PROOF.
- * STANDARD ACCEPTED MANAGEMENT PRACTICES BE IN PLACE.

THIS LAND USE IS SPECIFICALLY INTENDED TO RULE OUT CASUAL USE OF KEEPING PETS SUCH AS DOGS, HORSES, ETC...

FOR USE UNDER THE FOLLOWING CATEGORY AND HAVE ATTACHED NECESSARY PROOF TO SUBSTANTIATE ALL CLAIMS.

- | | |
|-------------------|----------------------------|
| 1. FORESTRY _____ | 2. AGRICULTURAL CROP _____ |
| 3. PASTURE _____ | 3. APPROXIMATE ACRES _____ |

PARCEL NUMBER(S) _____

AFFIDAVIT

I THE UNDERSIGNED, DO SOLEMNLY SWEAR THAT THE ABOVE INFORMATION IS TRUE.

NAME _____

ADDRESS _____

PHONE _____

LAND OWNERS SIGNATURE _____

THE APPLICANT HERON HAS, IN PERSON, SWORN TO AND SIGNED THIS APPLICATION BEFORE ME,

THIS THE _____ DAY OF _____ OF 20_____.

MUST BE SIGNED BY ASSESSOR. DEPUTY ASSESSOR OR NOTARY

APPROVED _____ DISAPPROVED _____ DATE _____ BY _____