



RHODE ISLAND DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

# A CITIZEN'S GUIDE TO THE RHODE ISLAND FARM, FOREST, AND OPEN SPACE ACT



# Introduction

Rhode Island's farms, forest, and other open space provide many benefits to its citizens. Local farms ensure a readily available source of food close to metropolitan areas, while forestland and open space are key natural resources that provide recreational areas and contribute to the welfare and happiness of the state's inhabitants. Because of the economic pressures to convert these lands to development or another more profitable land use, Rhode Island's farms, forests, and open spaces are rapidly disappearing. The Farm, Forest, and Open Space Act helps citizens conserve these lands for themselves and for future generations.

[Rhode Island General Law \(R.I.G.L.\) 44-27](#) allows property enrolled in the Farm, Forest and Open Space Program to be assessed at its current use, not its value for development. The purpose of the law is not to reduce property taxes, but to conserve Rhode Island's productive agricultural and forest land by reducing the chance it will have to be sold for development.

## **Land Classifications for Property Enrolled in the FFOS Program.**

### **Farmland**

Ornamental Crops

Vegetable and Orchards

Dairy and Livestock

(including forage crops)

### **Forestland & Wetland**

### **Open Space**

Slight soil limitations

Moderate soil limitations Severe

soil limitations

The recommended current use assessment categories (see Table on left) is established by a Farm, Forest and Open Space Land Value Subcommittee formed by the Governor in 1999. The value assigned each class is based on the land's potential to produce a crop or soil limitations and is periodically updated to reflect changes in economic conditions.

The law establishes three categories of land eligible for enrollment in the Program and authorizes DEM to establish regulations governing farm and forestland enrolled in the Program. The open space classification is administered by the tax assessor where the property is located.

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**This publication summarizes the rules and regulations and is intended to serve as a guide for property owners interested in enrolling their property in the Program.**

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## Farmland Classification

For the purposes of this Program, farmland means a parcel of land, exclusive of the house site, that meets any of the following conditions and has a current Conservation Plan (less than ten years old) or has applied for one.



*Farmland includes:*

\* Land which constitutes a “farm unit,” meaning land owned by a farmer, including woodland and wetlands, at least five (5) acres of which are actively devoted agricultural and horticultural use, and which have produced a gross income from the sale of its farm products of at least \$2500.00 in one of the last two years. The farm unit may be less than (5) acres if the farmer is meeting the \$2500.00 or more gross income requirement.

\* Land that is actively devoted to agricultural use by a “subsistence farmer” who derives his or her primary means of sustenance from the consumption of agricultural products grown on their land. Non-farm related income must be low enough to make them eligible for assistance under Title 20 Programs.

\* Land that meets the requirements and qualifications for a Government set aside or land that has a combination of income, crop, and acreage which (in the Director’s opinion) qualifies it for inclusion.

*Land used for commercial removal of soil, gravel, stone, or other minerals or land used for farm stands, parking lots, and display areas is not eligible for inclusion in the Program.*

Land classified as farmland must be actively devoted to agricultural or horticultural use, using normally acceptable practices, in the production of plants and animals useful to man including but not limited to: forages and sod; fruits of all kinds including nuts, berries, grapes and vegetables; floral, ornamental and greenhouse products; poultry and poultry products; sheep and sheep products; livestock including beef cattle, swine, horses and mules, the stabling of horses; the commercial breeding or grazing of any or all such animals for the production of meat, milk, fiber in saleable livestock; and the production of fish, shellfish, plant material and fish products through aquacultural practices.

# Farmland Classification

## Elements of a USDA Farm Conservation Plan

### **Landowner's Objectives**

The landowner's specific conservation and environmental objectives.

### **Property Overview**

Description of existing operations on the property.

**Management Unit Information** A description of the natural resources on the property, including soil types, rangeland types and conditions, proximity to water bodies, wildlife habitat, and other relevant characteristics.

The natural resource problems and opportunities as well as related economic and social considerations.

### **Management Recommendations**

The conservation management system(s) and the practices to be implemented to achieve the owner's objectives.

### **Activity Timetable**

The schedule for implementing the conservation practices, including timing and sequence.

## How to Enroll

1. Complete Farmland Classification application form on page 11. The application must include:

\* A map of the property (to scale) depicting the external boundaries, internal boundaries, and acreage of different land categories. A copy of the plat and lot map from your town will work.

The property must have either have (or have applied for) a written Farm Conservation Plan. A "Conservation plan" means a written plan outlining Best Management Practices (BMPs) consistent with U.S. Department of Agriculture plan standards and approved by the District and Director . Contact your conservation district office for assistance.

\* To verify gross annual income, the applicant must submit either a certified copy of federal tax return for one of the preceding two years or show that their property is capable of producing and/or is being readied for producing, a crop that will yield a gross annual income of \$2500.00 or more.

2. Bring the form to your local tax assessor for review and signature.

3. Make an appointment with your conservation district official for their review and signature (form must be signed by tax assessor FIRST).

4. Send your completed application and associated paperwork with a check for \$10.00, to [DEM/Division of Agriculture](#).

## Maintaining Classification

For continued eligibility, the property owner must submit a certificate to the Tax Assessor each year confirming the land is still in agricultural use. The property may be inspected by the Director every five years or at the request of the Tax Assessor.

# Forestland Classification

To be eligible for forestland classification the parcel must be ten acres or more, excluding a house lot or 1 acre, whichever is smaller, bearing a dense growth of trees, including young regenerating forest, which has been established either through natural regeneration or planting.

The forest must be actively managed in accordance with the provisions of a written forest stewardship plan for the purpose of enhancing forest resources. The plan must be prepared by a qualified forester in consultation with the landowner. The plan must address minimum criteria and be reviewed and approved by DEM.

## How to Enroll

File a completed application form, which has been signed by the tax assessor, with a check for \$10.00, to RIDEM. The application must include:

- \* Two copies of a forest stewardship plan.
- \* A copy of the tax assessors plat map.

DEM reviews the application and (if approved) issues a certificate to the landowner.

For more information (including a list of foresters qualified to prepare forest stewardship plans) contact the Division of Forest Environment 401-222-2445.

## Maintaining Classification

For continued eligibility, the property owner must submit a certificate to the Tax Assessor each year confirming the property is still maintained as forestland.

The property is subject to inspection every five years or at the request of the Tax Assessor. The landowner must also submit a revised forest stewardship plan at the end of each ten-year period at which time a new certificate is issued.

## Forest Stewardship Plans

Minimum Requirement for Enrollment in Forestland Classification

- Title and Signature page
- Landowners Objectives
- Property Overview
- Management Unit Information
- Management Recommendations
- Maps
- Summary of Recommendations and Activity Timetable

## More Forest Management Information

RI DEM Division of Forest Environment:

[www.dem.ri.gov/programs/forestry/](http://www.dem.ri.gov/programs/forestry/)

American Tree Farm System:

[www.treefarmssystem.org](http://www.treefarmssystem.org)

National Woodland Owners Association:

[www.nationalwoodlands.com](http://www.nationalwoodlands.com)

RI Woodlot Information:

[www.rhodeislandwood.uri.edu](http://www.rhodeislandwood.uri.edu)

# Open Space Classification

Designation of land as Open Space is administrated by the community where the property is located.

Open Space is defined as undeveloped land (including farm or forestland) in tracts of ten (10) acres\* or larger (excluding the house site) where undeveloped land serves to enhance agricultural values, or land in its natural state that conserves forests, enhances wildlife habitat, or protects ecosystem health.

This includes:

\* Tracts of any size that are designated as open space land on the comprehensive community plan.

\* Tracts of any size that have conservation restrictions or easements in full force.



## Requirements

Pursuant to [R.I.G.L. 44-27-5](#), an application for classification as open space land is made to the tax assessor on a form they provide, which requires a description of the land and a general description of its use.

## Continued Eligibility

To maintain classification, each year the landowner must submit to the tax assessor a certificate confirming the land is still open space.

Assessment of land enrolled as open space is based upon the soil classification as determined by the State's soil survey prepared by USDA. Soil mapping services and other information about the property can be provided, for a fee, from the [conservation district](#) in the area where the property is located.

# Frequently Asked Questions

## What is the purpose of the law?

It is in the interest of the public to conserve the remaining farm, forest and open space in Rhode Island. Taxing this land at its value for development makes it difficult for landowners to retain it in its natural state. Rhode Island created the Farm, Forest and Open Space program to assess these properties at their current use so that owners can afford to keep their land in its natural state.

## Who determines the assessment?

A Farm, Forest and Open Space Valuation subcommittee was established by state law ([R.I.G.L. 2-4-3.1](#)) in 1999 under the State Conservation Committee to determine the value of undeveloped land to be enrolled in the Program. The Committee developed the methodology and values for assessment of land for property taxation on the basis of its current use for farm, forest and open space lands. The methodology used by the valuation subcommittee follows open meetings laws and info can be found on the [SOS](#) website. These values are updated periodically, and new values published by the Farm, Forest, and Open Space subcommittee.

## How do I determine which classification to enroll my property under?

- There are three separate classifications established by R.I.G.L. 44-27: farm and forest, which are certified by DEM, and open space, which is certified by the tax assessor in the community where the property is located. The property can only be classified under ONE program, either farm, forest or open space. Properties must meet specific criteria to be eligible for enrollment in the program:
- Forestland must be a parcel of at least ten acres, excluding the house site, that is actively managed under a written forest stewardship plan.
- Farmland must be a parcel of at least five acres, excluding the house site, managed according to a conservation plan. Farmland must also meet income qualifications to qualify. Properties with active agriculture and associated wetlands or forestland are still eligible for Farmland designation.
- Open space must be a parcel of ten acres or more or be designated as open space in the Comprehensive Community Plan. No written plan or management is required for land to be enrolled as open space, but a soils map will be required by the tax assessor for designation.

### **How large a house site must be excluded from the Program?**

The definitions [R.I.G.L. 44-27-2](#) specifies the house site means the zoned lot size or one acre, whichever is smaller, and land surrounding dwellings or devoted to developed facilities. If there is no house on the property, no site is excluded.

### **Can the tax assessor refuse to classify land even if it has been designated by DEM?**

Yes, but only if the Tax Assessor has shown a preponderance of evidence that the designation was in error. As provided for in R.I.G.L. [44-27-3](#), [44-27-4](#), and [44-27-5](#) the landowner has the right to file an appeal with the City or Town's Board of Assessment within 90 days of receiving written notice. The Board of Assessment review shall render a decision within 45 days of the date the appealed was filed. If the City or Town does not have a board of assessment, the City or Town Council hears the appeal. These decisions are appealable to superior court.

### **What if a property enrolled under the farm or forest classification fails to follow their Conservation or Forest Stewardship Plan?**

If a landowner is unable to complete the activities outlined in their plan, they may submit a written request to amend the plan to the Director of DEM. If, through willful neglect, a landowner fails to complete the activities in the management plan, DEM will cancel designation of the land and the property will be assessed at fair market value. Loss of classification as farm, forest, or open space makes the land subject to the land use change tax as provided for in [R.I.G.L. 44-5-39](#).

### **What happens if a property is sold?**

Upon change of title, the tax assessor will notify the new owner the property is enrolled in the Program and give them the option to continue the classification or withdraw. Property withdrawn is then subject to the land use change tax as specified in [R.I.G.L. 44-5-39](#). Change of title, except by inheritance or inter-family transfer, starts a new computation period for the land use change tax.



## **What is the land use change tax?**

In accordance with [R.I.G.L. 44-5-39](#), when property classified as Farm, Forest, or Open Space land is withdrawn from the program it is subject to additional taxes. This tax is 10% of the fair market value during the first six years of classification and decrease one percent per year until the 16th year when no land use change tax is due.

Land classified as farmland, where the land has been farmed for five years previous to classification, are liable for a land use change tax of 10 percent of the fair market value if the use is changed or classification withdrawn during the first year of classification and decreasing one percent per year until the tenth year. No land use change tax is imposed after the tenth year of classification.

In accordance with [R.I.G.L. 44-27-10.1](#) Farmland classified in the farm, forest, or open-space program shall not be subject to a land use change tax if the landowner converts no more than twenty percent (20%) of the total acreage of land that is actively devoted to agricultural or horticultural use to install a renewable-energy system. Any acreage used for a renewable-energy system that is designated for dual shall not be included in the calculation of the twenty percent (20%) restriction.

## **Additional Sources of Information**

### **Rhode Island DEM, Division of Forest Environment**

235 Promenade Street, Providence RI 02908

401-222-2445

[www.dem.ri.gov/programs/forestry/](http://www.dem.ri.gov/programs/forestry/)

### **Rhode Island DEM, Division of Agriculture**

235 Promenade Street, Providence, RI 02908

401-222-2781

[www.dem.ri.gov/programs/agriculture/](http://www.dem.ri.gov/programs/agriculture/)

### **Rhode Island Forest Conservators Organization (RIFCO)**

PO Box 53 North Scituate, RI 02857

[www.rifco.org](http://www.rifco.org)

### **Rhode Island Farm Bureau**

16 Noosenick Hill Road, Suite B, West Greenwich, RI 02817

401-385-3339

[www.rifb.org](http://www.rifb.org)

### **Northern Rhode Island Conservation District**

2283 Hartford Avenue, Johnston, RI 02919

401-934-0840

[www.nricd.org](http://www.nricd.org)

### **Southern Rhode Island Conservation District**

9 East Avenue Unit F, Westerly, RI 02891

401-661-5761

[www.sricd.org](http://www.sricd.org)

### **USDA, Natural Resources Conservation Service**

60 Quaker Lane, Suite 46

Warwick, RI 02886

(401) 828-1300

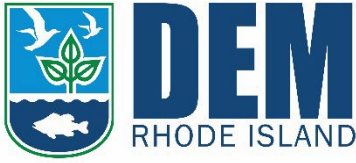
[www.nrcs.usda.gov](http://www.nrcs.usda.gov)

### **Eastern Rhode Island Conservation District**

PO Box 158, Tiverton, RI 02878

401-934-0842

[www.easternriconservation.org](http://www.easternriconservation.org)



## Application for Farmland Designation

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Property Location: \_\_\_\_\_

Town(s): \_\_\_\_\_

Plat(s): \_\_\_\_\_ Lot(s): \_\_\_\_\_

Farmland Designation	
Crop	Acreage
Ornamental	
Vegetables and Orchard	
Dairy and Livestock	
Forest and Wasteland	
Other	
Total	

**Submissions**

- Farm Income
- Map
- Evidence of Subsistence Farm
- Evidence that non-continuous land is historically associated with the farm
- Check for \$10.00 is payable to RI DEM

**Signatures**

*I hereby certify that the acreage listed above is in agreement with the City or Town Tax Assessment*

Records Assessing Official: \_\_\_\_\_ Date: \_\_\_\_\_

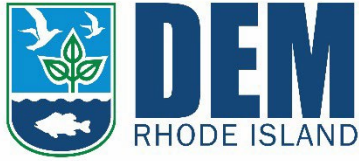
Conservation District Official: \_\_\_\_\_ Date: \_\_\_\_\_

*hereby certify that all information in this application is to the best of my knowledge true and correct.*

Landowner: \_\_\_\_\_ Date: \_\_\_\_\_

**For RI DEM Official Use Only**

Approving Official (Initials):	Date Approved:
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**RHODE ISLAND**  
**DEPARTMENT OF ENVIRONMENTAL MANAGEMENT**  
 235 Promenade Street  
 Providence, RI 02908  
 Office: 401.222.4700

## Application for Forestland Designation

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Property Location: \_\_\_\_\_

Town(s): \_\_\_\_\_

Plat(s): \_\_\_\_\_ Lot(s): \_\_\_\_\_

Forest Acreage: \_\_\_\_\_

### Submissions

- Forest Management Plan
- Map
- Check for \$10.00 is payable to RI DEM

### Signatures

*I hereby certify that the acreage listed above is in agreement with the City or Town Tax Assessment.*

Records Assessing Official: \_\_\_\_\_ Date: \_\_\_\_\_

*I hereby certify that all information in this application is to the best of my knowledge true and correct.*

Landowner: \_\_\_\_\_ Date: \_\_\_\_\_

### For RI DEM Official Use Only

Approving Official (Initials):	Date Approved:
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