

Williamson Act (Ag Preserve)

The California Land Conservation Act of 1965, commonly referred to as the Williamson Act or Ag Preserve, is a tax relief measure for owners of farmland. The act permits a landowner, whose land is used for farming, to sign a contract with the County guaranteeing that the land will continue to remain in farming for a period of at least 10 years. In return for this guarantee, the Assessor annually values land and growing improvements in the Williamson Act using a restricted income approach rather than the Proposition 13 factored base year value. The farmer gets the benefit of being taxed on the lower of the total factored base year value, current market value, or restricted (Williamson Act) value. Generally, this means the taxes for the farmer are reduced, sometimes greatly. You must apply to the Tulare County Planning Department by October 15 to receive Williamson Act benefits for the following tax year. The Assessor's Office may require you to report data pertaining to your agriculture parcels via an Ag Preserve Questionnaire.

In 1998 California Senate Bill 1182 created the Farmland Security Zone. The following year the Tulare County Board of Supervisors established procedures for creating Farmland Security Zones here in Tulare County. Certain agricultural properties located within these zones and having been designated as prime may elect to establish contracts under this law. Under the Farmland Security Zone provisions, contracts are extended from 10 years to 20 years, with increased cancellation penalties. Additional property tax benefits, which amount to an additional 35% decrease in property taxes, are given for the enrollment of property into a Farmland Security Zone contract.