



Finance Department
Assessor Division
155 Heritage Way
Juneau AK 99801
(907)586-5215

Farm Use Assessment (AS 29.45.060)

IMPORTANT INFORMATION- YOU MUST READ PRIOR TO SUBMITTING YOUR APPLICATION AS THE STATUTE ALLOWING FARM USE ASSESSMENT HAS CHANGED. SUBMISSION OF YOUR APPLICATION INDICATES THAT YOU HAVE READ AND UNDERSTAND THESE REQUIREMENTS.

The 2024 Legislative Session changed statute which allows Farm Use Assessment, the application, definition of “Farm Use” and “livestock”, income requirements.

Farm use is defined by statute as “the use of land for production of crops, fruits, or other agricultural products for human or animal consumption or for the sustenance or grazing of livestock”

Livestock is defined by statute as “cattle, hogs, sheep, goats, chickens, turkeys, pigeons, and other poultry raised to provide meat or other products for human consumption.”

To qualify, farmland and farm structures must be used exclusively for farming activity, or purposes directly related to farm activity. The farm land or structure must be owned or leased by a person who is actively engaged in farming, and owner or lessee must sell at least \$2,500 of agricultural products produced from the land during the tax year and file an IRS Schedule F (Form 1040)”. You must certify that Schedule F (Form 1040) submitted with the application is the same schedule F (Form 1040) that was submitted to the IRS for the current tax year.

Fully complete the attached application and submit the required documentation to our office on or before May 15, 2025, to qualify.

You must certify on the application the submitted Schedule F(Form 1040) was filed with the IRS for the current tax year.

Acceptable IRS filings.

Form 1040 & Schedule F	Form 1040-NR & Schedule F
Form 1040-SR & Schedule F	Form 1041 & Schedule F
Form 1040-SS & Schedule F	Form 1065 & Schedule F

Submit your original signed application, required income documentation, include any lease documentation if any portion of your property is leased (if leased both owner of record and lessee must sign the application) to this office at the address listed above. Applications must be received by our office on or before **May 15, 2025**. Be aware, your application will be denied if the application is incomplete, you have not filed for the current tax year with the IRS, or the application packet is missing any required documentation at the time of submission.

A staff appraiser from our office will contact you to schedule an inspection of your property once the application has been received. You are advised to read through the attached documentation and be aware of all eligibility guidelines so there are no misunderstandings about this state program, AS 29.45.060 is provided within the application packet.

If you have any questions regarding this matter, contact Mary Hammond at the address above or by phone at (907) 586-5215

Sincerely,
Mary Hammond, City Assessor