

The History of the CAUV Statute

- A. CAUV was brought about by a few factors:
 - a. Increasing loss of farmland due to urban sprawl/development
 - b. Park Investment Cases (1964-1972) requiring statewide, uniform taxation and assessment.
- B. Authority for CAUV created through ballot initiative "Issue One." Passes with overwhelming majority of vote and implementing legislation enacted in 1974.
 - a. "Save Open Space" campaign
 - b. Plan to tax agricultural land at its income-producing value rather than "speculative" value
- C. 1974 Codification in SB 423
 - a. 30 acre/\$2500 threshold, 4 years recoupment
- D. The next "Issue One"
 - a. 1980 constitutional ballot initiative to tax agricultural and residential property as one class, with industrial/commercial separate.
- E. 1980 HB 263
 - a. Allows for renewal applications for current CAUV landowners
 - b. Increases initial application fee from \$10 to \$25
 - c. Eliminates \$2 fee for subsequent application, leaving no fee for renewal applications.
- F. 1988
 - a. 117 HB 483: Provides BOR option to find "good cause" for a failure to file a renewal application when reviewing CAUV denials.
 - b. 117 HB 618: Adds failure of new owner to file without good cause as a reason for conversion.
- G. 1992 HB 95
 - a. Reduces acreage threshold to 10 acres.
 - b. Adds aquaculture, apiculture as commercial agricultural uses.
 - c. Adds timber whether or not produced for commercial purpose on land more than 10 acres.
 - d. Adds the ability to let land lay fallow if enrolled for at least three years.
 - e. Reduces recoupment to three years.

H. 1993 HB 281

- a. Noncommercial timber no longer qualifies on its own. Noncommercial timber must be contiguous to otherwise qualifying land to be included with CAUV.

I. 1996 HB 516

- a. When land is acquired by public entity or entity with power of eminent domain, conversion charge must be paid by entity and cannot be directly or indirectly shifted to previous owner.
- b. Created a cause of action if such charge was shifted to owner.
- c. Exempted from recoupment if public entity does not acquire land by eminent domain and leaves land principally undeveloped or uses for outdoor recreation type use with other conditions.

J. 2003 HB 95

- a. Adds "conservation practices" as an allowed use so long as 25% or less of total parcel.
 - i. This is in addition to the conservation program enrollment which can qualify land for CAUV.
- b. Defines "conservation practices" to include things like grass waterways, terraces, filter strips, borders, riparian buffers and wetlands.

K. 2010 SB 232

- a. Adds that construction of an energy facility (wind or solar) does not disqualify the remaining portion of land from CAUV.
- b. No recoupment if conversion was for energy facility and remaining portion continues to be devoted to agricultural use.

L. 2012 HB 276

- a. Adds clarification that other energy projects also do not disqualify landowners from CAUV treatment.
 - i. Applies to biodiesel, biomass energy, electric/heat energy, and biologically derived methane production.
 - ii. Must be:
 - 1. At least 10 acres
 - 2. Contiguous to or part of a parcel that is otherwise devoted exclusively to ag use
 - 3. At least 50% of feedstock derived from parcels under common ownership/leasehold.