

**Storm Water Division
Operating Policies
Stormwater User Fee (SWUF)**



Policy No.: SWUF- 5	Page <u> 1 </u> of <u> 1 </u>
Subject: Agricultural Exemption Policy	Effective Date: 07-01-09
Applies To: Parcels used by Owners and/or Operators of agricultural land, whereby the owners are meeting the requirements of a qualified farmer or nurseryman.	<input checked="" type="checkbox"/> New Issue <input type="checkbox"/> Partial Revision <input type="checkbox"/> Complete Revision
Purpose:	To define the criteria whereby the owner or operator of agricultural land in the municipality, who is satisfying the requirements of a qualified farmer or nurseryman, may seek an exemption from the Stormwater User Fee.
Policy:	<p>A person who meets one (1) or more of the following criteria:</p> <p>(1) The person is the owner or lessee of agricultural land from which one thousand dollars (\$1000) or more of agricultural products were produced and sold during the year, including payments from government sources;</p> <p>(2) The person is in the business of providing for-hire custom agricultural services for the plowing, planting, harvesting, growing, raising or processing of agricultural products or for the maintenance of agricultural land;</p> <p>(3) The person is the owner of land that qualifies for taxation under the Agricultural Forest and Open Space Land Act of 1976, compiled in chapter 5, part 10 of [Title 67 of the TCA]...</p> <p>(4) The person's federal income tax return contains one (1) or more of the following:</p> <p style="padding-left: 40px;">(A) Business activity on IRS schedule F, profit or loss from farming; and</p> <p style="padding-left: 40px;">(B) Farm rental activity on IRS form 4835, farm rental income and expenses or schedule E, supplemental income and loss; and</p> <p>(5) The person otherwise establishes to the satisfaction of the commissioner [of revenue] that the person is actively engaged in the business of raising, harvesting or otherwise producing agricultural commodities as defined in { 67-6-301(c)(2).}</p> <p>Shall be exempted from payment of the graduated Stormwater User Fee.</p>

Revision No.:
Revision Date: 10-27-2014

Issued By: *[Signature]*

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