



PROS

Property Tax Reduction:

The minimum tax benefit is 10%, but the average benefit in 2024 was 65%. However, the amount of your tax benefit will depend on your property-specific factors.

Long-Term Preservation and Sustainable Growth:

Contracts protect farmland and open space for agricultural or conservation use while helping local governments plan urban growth efficiently by restricting premature development on valuable agricultural lands.

CONS

Restriction on Development:

Landowners cannot develop their Williamson Act land for non-agricultural purposes during the contract period.

Termination Process:

Exiting a contract involves either a nine-year nonrenewal process **or** cancellation. Cancellation requires payment of a fee equal to 12.5% of the property's full market value at the time of cancellation, which can be substantial.

The Williamson Act, also known as The California Land Conservation Act of 1965, allows landowners to enter into voluntary contracts with local governments, restricting land to agricultural or open space use for a minimum of nine years in exchange for property tax relief.

Impact:

The Williamson Act provides substantial tax benefits to farmers and ranchers using a state-mandated valuation methodology that is based on agricultural income rather than current market value, resulting in lower taxes. While the minimum tax savings is 10%, farmers saw an average tax reduction of 65% in 2024, making it a vital tool for agricultural sustainability and economic relief.

Additional Facts

1. Local government's role

- The Resource Management Agency (RMA) in Tulare County oversees Ag Preserve contracts.
- The Assessor's Office determines the taxable values.
- The Tax Collector issues the tax bills and collects the taxes.

2: Contract applications

Applications are received by RMA until August 31 each year. Contracts are subject to approval by the Board of Supervisors before they go into effect the following tax year. Contract applications may be filed with the RMA Permit Center at 5961 S. Mooney Blvd., Visalia, CA 93277. To download a contract application, visit the RMA website at <https://tularecounty.ca.gov/rma/> or scan this QR code with your smartphone:



3: Eligibility

RMA determines eligibility as part of its oversight. Land must be located in an agricultural preserve area and used primarily for farming, ranching, open space or a use deemed compatible with agriculture by RMA. If you have any questions regarding eligibility, call RMA at (559) 624-7100.

4: Types of land covered

The Williamson Act applies to various land types, including farming, ranching, and open-space purposes such as wildlife habitat and scenic lands. Timberland and conservation areas may also be eligible. Uses deemed compatible with agriculture by RMA include solar farms and wireless communication tower sites.



5. Subvention payments:

Before 2009, the state provided counties with subvention funds to offset lost property tax revenue from Williamson Act contracts. Due to state budget cuts, this funding ceased in 2009. Legislation encouraging counties to maintain the program was passed in 2010, enabling counties to recapture a small portion of the property tax revenue otherwise lost by reducing contract terms from 10 to 9 years. The recapture amount appears on your tax bill as a local Williamson Act line item. Please note that this fee is directly correlated to the amount of savings your specific parcel receives from the Williamson Act — higher savings result in a higher fee. The charge is calculated as follows:

Prop. 13 value – Williamson Act Value = Local WA charge x 10% x 1%
 (Example: \$100,000 Prop. 13 value - \$20,000 WA value = \$80,000 x 10% = \$8,000 x 1% = \$80 WA charge)
 If the legislation were to sunset, contract terms could revert to 10 years.

6. Termination options

Either:

- a. **Nonrenewal:** Initiates a 9-year phase out, with tax benefits decreasing annually until the contract expires.
 - b. **Immediate Cancellation:** Ends the contract without a phase-out period but requires a state fee of 12.5% of the property’s full market value as of the cancellation date.
 - c. **Eminent Domain:** The government’s legal authority to take private property for public use, provided the owner receives just compensation.
- 7.** The Assessor’s Office mails **agricultural property questionnaires** to the owners of contracted land no less than every four years to gather current market information to assist with the state-mandated valuation methodology, an income-derived approach based on data provided by market participants. Since taxable improvements like trees and vines are subject to property tax, promptly reporting their removal ensures that their taxable values are updated accurately.
- 8. Homesites** are allowed within agricultural preserves and are taxed according to the requirements of Proposition 13, just like other residential properties.

County of Tulare WA Parcel Data*		
Parcel Count	Acres	Estimated number of qualifying parcels not in the Williamson Act
14,164	1.1 million	3,600

**As of 2024/2025 roll year*

Are all your agricultural parcels under a Williamson Act contract?

Check your tax bills for a line item titled LOCAL WILLIAMSON ACT. If some parcels lack this line item, contact RMA at (559) 624-7100 to inquire about contract eligibility.