

Columbia County Assessor

Farm or Forest Special Assessment Disqualification

Disqualification from Farm or Forest Land Special Assessment (SA) requires a penalty tax equal to the difference in the amount of tax that was assessed and the amount of tax that would have been assessed if the property had been assessed at market value for a maximum of the last 5 or 10 years depending on zoning and the number of years the property received the special assessment.

The actual calculation is complex and we do not have the staff or resources to provide an actual disqualification tax as an estimate for a property owner that has not made a definite decision to remove his property from the special assessment.

The worksheet below will assist you in determining an estimated amount of back taxes that would be assessed if you were to take your land out of special assessment as farm or forest land. In most cases, the total tax estimate will be higher than the actual amount if the land was disqualified.

To complete the worksheet, you will need the summary report for your property from Property Search web query located on our Property Records Online page. You will also need the consolidated tax rate for the tax code area shown on your summary report from the most recent Summary of Assessment & Tax Roll publication located on our Certified Tax Roll Data web page.

Worksheet for Disqualification Tax Estimate:

1	Total RMV of the SA Land (from the online summary report)	
2	Total Consolidated Tax Rate (from the Summary of Assessment & Tax Roll)	
3	Disqualification Tax for One Year (Multiply the Total RMV X Total Tax Rate and divide by 1,000)	
4	Number of Years (Max 5 years, except Exclusive Farm Use, PA-80, is Max 10 years)	
5	Total Tax Estimate (Multiply Disqualification Tax X the Number of Years)	