

control of the same in another, as lessee, custodian, consignee, bailee or otherwise, either the title holder or the person in possession or control shall be deemed to be the owner of such property for purposes of ordinary taxation.

REGULATION NO. 9

In determining whether lands which appear to be actively devoted to farm or agricultural use are in fact *bona fide* farms and qualify for assessment under Chapter 52 of the Acts of 1960, the following criteria shall be considered:

1. Zoning applicable to the land.
2. Applications for, and grants of, zoning reclassification in the area.
3. General character of the neighborhood.
4. Use of adjacent properties.
5. Proximity of subject property to metropolitan area and services.
6. Submission of subdivision plan for subject or adjacent property.
7. Present and past use of the land.
8. Business activity of owner on and off the subject property.
9. Principal domicile of owner and family.
10. Date of acquisition.
11. Purchase price.
12. Whether farming operation is conducted by the owner or by another for owner.
13. If conducted by another for owner, the provisions of the arrangement, written or oral, including, but not limited to, the term, area let, consideration and provisions for termination.
14. Farming experience of owner or person conducting farming operations for owner.
15. Participation in governmental or private agricultural programs or activities.
16. Productivity of the land.
17. Acreage of crop land.
18. Acreage of other lands (wooded, idle).
19. Number of livestock or poultry (by type).
20. Acreage of each crop planted.
21. Amount of fertilizer and lime used.
22. Amount of last harvest of each crop.
23. Gross sales last year from crops, livestock and livestock products.
24. Amount of feed purchased last year.
25. Months of hired labor.
26. Uses, other than farming operation, of the land.
27. Ratio of farm or agricultural use as against other uses of land.
28. Inventory of buildings, and condition of same.
29. Inventory of machinery and equipment, and condition of same.

ADOPTED: October 1, 1960