

PROPERTY TAX ANNOTATIONS

415.0000 FARMLAND SECURITY ZONE

See California Land Conservation Act

Open-Space Lands

[415.0001](#) **Alternative Assessment.** Revenue and Taxation Code section 423.4 is constitutional in authorizing property to be assessed at 65 percent of a specified value under the circumstances described therein. OAG 3/10/99 (No. 98-1106, Vol. 82, p.52).