



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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No. 2026/027

August 21, 2026

To County Assessors:

2027 Lien Date Urban Agriculture Incentive Zones Act Per-acre Value of California Irrigated Cropland

Article XIII, section 8 of the California Constitution authorizes the Legislature to designate property that produces food or fiber as open-space land. The designation promotes the conservation, preservation, and continued existence of these lands by allowing property tax benefits when its use is enforceably restricted. Accordingly, Government Code section 51042 allows cities and counties to create Urban Agriculture Incentive Zones and offer landowners preferential property tax assessment if the landowner restricts urban land for small-scale agricultural use.

Revenue and Taxation Code¹ section 422.7 requires a County Assessor to value land that is enforceably restricted by a contract at a rate based on the average per-acre value of irrigated cropland in California. Section 422.7 provides, in part, as follows:

. . . (c) The State Board of Equalization shall post the per-acre land value as published by the National Agricultural Statistics Service of the United States Department of Agriculture on its Internet Web site within 30 days of publication, and shall provide the rate to county assessors no later than January 1 of each assessment year.

As reported in the United States Department of Agriculture's (USDA) National Agricultural Statistics Service (NASS) [Land Values 2026 Summary—August 2026 \(PDF\)](#) report, page 13, the average per-acre value for irrigated cropland in California to be used for the 2027 lien date is \$21,500.

The information for the 2027 lien date as well as the average per-acre values for prior lien dates is [posted on the State Board of Equalization's \(BOE\) website](#).

See [Letter To Assessors No. 2013/056 \(PDF\)](#)² for detailed explanations and examples on calculating land values under the provisions of section 422.7.

¹ All further statutory references are to the Revenue and Taxation Code unless otherwise indicated.

² www.boe.ca.gov/proptaxes/pdf/lta13056.pdf

If you have questions regarding the assessment of property subject to an Urban Agriculture Incentive Zone contract, you may contact the County-Assessed Properties Division at 916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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