

Ideas for Information to Submit about Your Property

The ideas listed here are only examples. If the factory farm near your home is impacting your property in a way that isn't listed, you could use information about that as well.

Because you'll most likely bear the burden of showing your given assessment is wrong, you should present as much information as you need to prove your case. Your information might include photographs, documents, test results, personal statements from you or others, etc.

Also, keep in mind that the decision-maker in your tax appeal may give different levels of consideration to the different types of information you submit. Not all tax boards will accept all of the evidence listed here.

Physical Manifestations

Information about physical manifestations of the factory farm, such as:

- Poor air quality caused by animal waste and/or feed storage.
- Poor water quality in wells or streams, or soil contamination caused by the factory farm.
- Bad odors caused by animal waste.
- Intrusive noise caused by the factory farm (e.g., heavy truck traffic).
- Insect swarms from the factory farm.
- Harmful dust from the factory farm.
- Eyesores caused by the factory farm.
- Substances leaching from the factory farm (e.g., fecal matter, antibiotics, and hormones).
- Illnesses linked to the factory farm (e.g., a doctor's diagnosis of any illness you had that was caused or made worse by exposure to the factory farm).
- If the factory farm has a Clean Water Act (CWA) permit, any violations of the permit (e.g., where excessive manure was applied to a field and ran off into a nearby stream).

Purchase Price

Documents showing the recent purchase price of your property (if it was less than your current assessment).

- You could include any proof that the seller offered a low sale price due to a nearby factory farm (e.g., if you negotiated a reduction in the purchase price of your property because of a factory farm, you could include the purchase price as well as a description of the factory farm's influence on the sale).

Recent Appraisal

If you have the resources to get an appraisal, it's probably a good idea. The appraisal should be recent, and should explain how your property's market value is negatively impacted by the nearby factory farm. States may have specific requirements for the contents of an appraisal.

Some places to look for an appraiser are:

- <http://appraiserusa.com>
- www.appraisers.org/FindanAppraiser/FindAnAppraiser.aspx
- <http://www.appraisalinstitute.org/findappraiser/default.aspx>
- Local Yellow Pages
- Recommendations

Asking Price

Information about your asking price, if you recently offered your property for sale at a reduced price (lower than your assessment).

- This might include a copy of the written offer of sale, and an explanation of the factory farm's influence on the offer.

Comparable Sales

Information showing that the sale prices of similar properties are less than your assessment.

- Similar properties share characteristics such as square footage, style, age, quality of construction, condition, site size, amenities, design, location.
- You could include information on similar properties that are near factory farms. If there is information showing that a similar property sold for less because it was near a factory farm, you could include that as well.

Or, if the assessor calculated your assessment by comparing your property to other properties that are *not* near a factory farm, and didn't make an adjustment, you could offer information showing that your property is *not* similar to the other properties, because the other properties are not near a factory farm.

Proximity

Information about your property's proximity to a factory farm (e.g., a map showing the location of your property and the location of the factory farm).

Marketability

- Information showing that your property hasn't sold or has taken longer to sell because of a nearby factory farm. For example, you or a local realtor might explain that potential buyers have raised concerns about the factory farm and have therefore been reluctant to buy your property.
- Information about any of the negative impacts of the factory farm on your community, which could reduce the marketability of homes by making the community as a whole less desirable.
- Information showing that people would only consider buying your property at a discounted price because it is near a factory farm (e.g., a survey of locals or prospective buyers, or a realtor's statement).

Financing

Information showing that you've had difficulty obtaining financing, or have obtained less financing, because your property is near a factory farm.

Cost to Cure

Information about any costs you'd incur to reduce the harmful impacts of a nearby factory farm on your property. For example:

- The costs of cleaning up any soil contamination on your property caused by the factory farm;
- The cost of installing a filtration system to treat well water contaminated by factory farm pollution, etc.

Statements of Professionals

Examples of professional statements that factory farms devalue nearby properties. For example:

- A newspaper article reporting that an assessor reduced property tax assessments because of a factory farm;
- A statement from a real estate agent that a nearby factory farm devalues your property;
- A statement from your local assessor that factory farms devalue nearby properties.

Assessments of Other Properties

- Information about the assessments of similar properties that *are* near factory farms. You could include this if your property is assessed at a higher value than similar properties near factory farms. You could include any information showing that the other properties were assessed lower because of the factory farm.
- Information about the assessments of similar properties that are *not* near factory farms. You could include this if your property was assessed at the same or higher value as similar properties that are *not* near factory farms. It tends to show that the factory farm was not taken into proper consideration in your assessment.

Stigma

Information showing that your property has stigma attached to it because of a nearby factory farm. This can be a broad category and might include:

- Information about the public's negative perceptions of properties near factory farms in general, or of your property in particular (e.g., a statement from a local citizen that she would expect a discounted price on your property because it's near a factory farm, even if there were no actual physical impacts from the factory farm).
- Information about any perceived risks or unknowns associated with your property.
- Negative publicity about the factory farm could also be an indication that nearby properties such as yours suffer from stigma.

*This document does not contain legal advice.
Please consult a licensed attorney if you wish to obtain legal advice.*