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BOARD OF SUPERVISORS

December 17, 2024

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County of Lassen
Department of Planning and Building Services

• Planning • Building • Environmental Health • Code Enforcement • Surveyor • Surface Mining

Maurice L. Anderson, Director
707 Nevada Street, Suite 5
Susanville, CA 96130-3912
Main Phone: 530 251-8269
Fax: 530 251-8373
email: landuse@co.lassen.ca.us
website: www.co.lassen.ca.us

December 17, 2024

Zoning and Building
Inspection Requests
Phone: 530 257-5263

TO: Board of Supervisors
Agenda Date: December 17, 2024

FROM: Maurice L. Anderson, Director

SUBJECT: Protest of the Williamson Act non-renewal recorded as Instrument Number 2024-03086 for Kramer Ranch LLC, which was recorded pursuant to direction given by the Board of Supervisors through Resolution 12-050.

RECOMMENDATION

1. Receive the protest filed by Rob Kramer for Kramer Ranch LLC; and
2. Receive the staff report; and
3. Invite comments; and
4. Make one of the following decisions regarding the protest:
 - a. Determine that the recorded nonrenewal notice is appropriate; or
 - b. Provide direction to Staff

SUMMARY

Kramer Ranch LLC has filed a protest (attached) of the non-renewal filed by Lassen County and recorded as Instrument Number 2024-03086 (attached). Said protest was recorded pursuant to direction given by the Board of Supervisors through Resolution 12-050 (Policies and Procedures for Implementing the California Land Conservation Act of 1965 [Williamson Act]). Specifically, said contract was nonrenewed because the Lassen County Assessor determined that a conservation easement had been entered into that affects all of the restricted lands owned by Kramer Ranch LLC.

Resolution 12-050 (attached) directs staff to non-renew contracts that enter into or have entered into a conservation easement.

DISCUSSION

Rob Kramer submitted the attached appeal for Kramer Ranch LLC, which contained the following information:

- The Kramer's are 5th generation cattle ranchers.
- The ranch is in Lassen County and has been in the Williamson Act for many years.
- They recently entered lands under Williamson Act contract into a Conservation Easement.
- They believe that the Williamson Act and Conservation Easement do not conflict with each other.

On September 4, 2024 the Lassen County Planning Department was notified by the Lassen County Assessor's office that on February 22, 2024 a Deed of Agricultural Conservation Easement was recorded, document number 2024-00487, between Kramer Ranch LLC and California Rangeland Trust for Lassen County parcels 001-020-009, 001-030-011, 001-030-012, 001-030-017, 001-030-021 (portion), 001-030-024 (portion), 001-030-025, 001-030-026, 001-030-027, 001-030-028, 001-030-029, 001-030-030, 001-040-009 (portion), 001-070-018 (portion), 001-070-019, 001-070-022, 001-070-024, 001-070-025 (portion), 001-070-029, 001-070-030, 001-070-034, 001-070-045,

BOARD OF SUPERVISORS
DECEMBER 17, 2023
PAGE 2 OF 2

001-070-046, 001-080-001 (portion). This Conservation Easement created enforceable restrictions on 24 of the Kramer's parcels in Lassen County. Of those 24 Parcels, 10 of them are under Williamson Act Contract.

The Board of Supervisors is authorized by Government Code Section 51245 (attached) to allow submittal of a protest of nonrenewal by a landowner. Absent said protest by the landowner, the Board is prohibited from withdrawing a Notice of Nonrenewal of a contract. The landowner has requested a complete withdraw of the nonrenewal of the lands encumbered by the conservation easement. The Kramer's propose the Williamson Act and Conservation Easement do not conflict, and they should be allowed to keep their assessor's parcel numbers 001-030-021, 001-030-024, 001-030-026, 001-030-027, 001-070-022, 001-070-024, 001-070-029, 001-070-034, 001-070-045, & 001-070-046 in both a Conservation Easement and Williamson Act contract.

Staff concludes that withdrawal of the Notice of Nonrenewal would be inconsistent with the Policies and Procedures adopted by the Board through Resolution 12-050. Further, a partial withdrawal, nonrenewing a portion of the contract, is not possible either, as all of the Kramer's contracted (Williamson Act) land is now also under Conservation Easement. Staff recommends that the Board uphold the original Notice of Nonrenewal.

MLA:mmh
Enclosures

Pla/admin/files/844/Protests of non-renewal/2024 Kramer

FILED

OCT 28 2024

JULIE MUSTAMANTE
 LASSEN COUNTY CLERK
 By  Deputy

Kramer Ranch LLC

P.O. Box 130

Beiber, Ca 96009

October 28, 2024

County of Lassen
 707 Nevada Street Suite 5
 Susanville, Ca 96130

Dear Lassen County

We are 5th generation cattle ranchers. The ranch is in Lassen county and has been in the Williamson act for many years. We recently put part of the ranch in a conservation easement to preserve the ranch for future generations. Lassen county has recently been acting to remove any properties in the act that have easements.

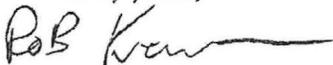
Our family is creating a presentation to the board of supervisors and planning commission to protest or appeal this change in taxation. We believe that the Williamson Act and the Conservation easement are in agreement. They both support Ag ground and preserve the ranching lifestyle.

We believe and will argue that the W.A.'s language does not support removing properties with conservation easements. W.A. language emphasizes to preserve Ag land and open space regardless of easement status. Also other counties are implementing easements without a change in the W. A.

We also believe both the easement and W.A will ensure that our heritage and culture continue on for future generations without more financial hardship.

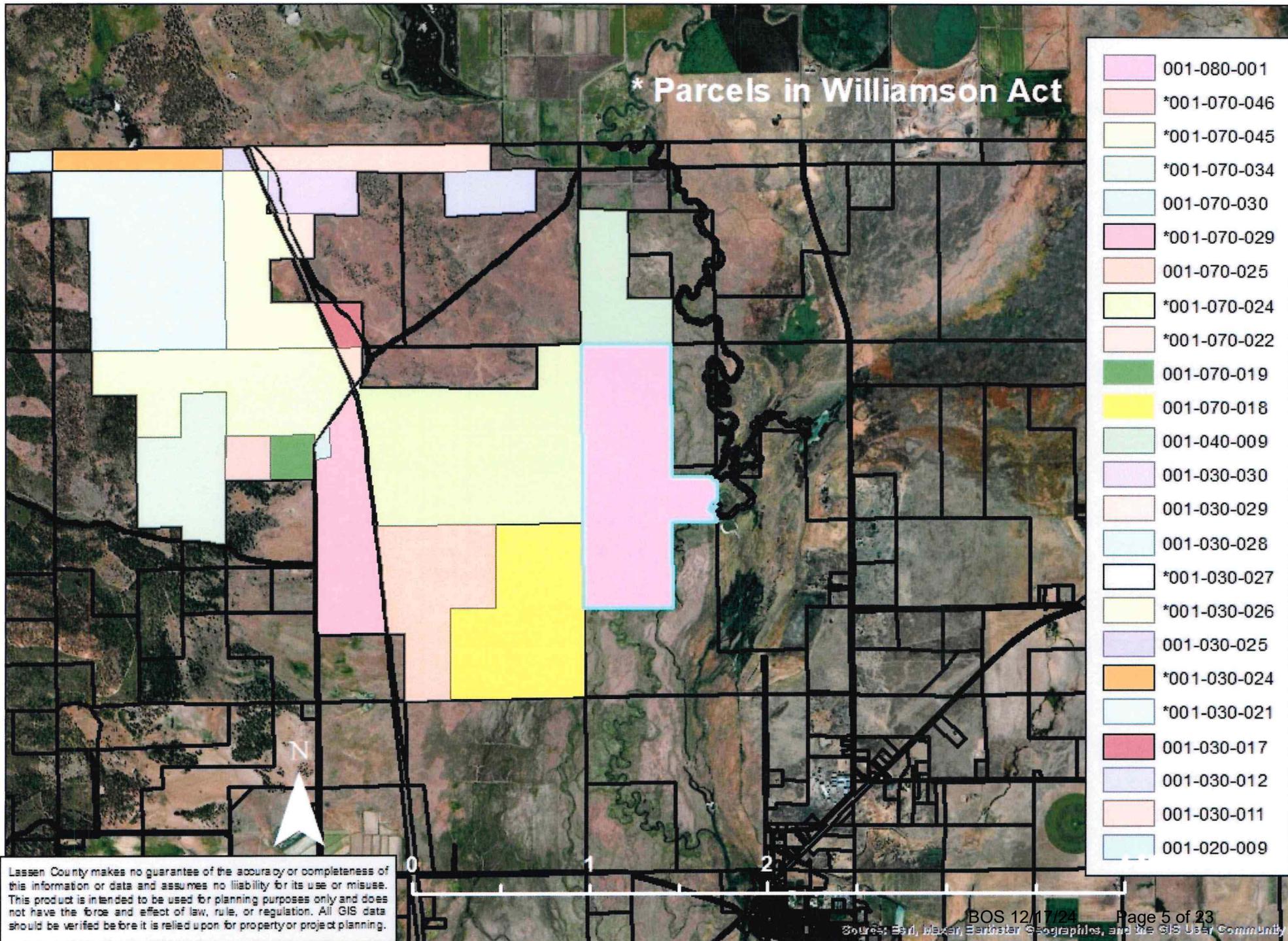
We also believe that the easement and W.A fall in line with Lassen counties general plan, to produce landscape where blue skies meet wide open spaces, farms, rangelands that can co exist with rural perspective. This all has an effect on the quality of life and economic opportunities for future generations.

Sincerely yours,



Rob Kramer

Kramer Ranch LLC Conservation Easement Parcels



Lassen County, CA
Julie Bustamante, County Clerk-Recorder
220 S. Lassen St. Suite 5
Susanville, Ca 96130

Receipt: 0089272

pt

2024-03086

Recorded at the request of:
LASSEN COU PLANNING & BUILDING SVCS
10/07/2024 01:49 PM
Fee: \$0 Pgs: 1 of 1 NNRW
OFFICIAL RECORDS
Julie M. Bustamante - Clerk-Recorder
Lassen County, CA



Product	Name	Extended
NNRW	Notice of Nonrenewal	\$0.00
	Document #	2024-03086
	# Pages	1
Total		\$0.00
Change (Cash)		\$0.00

(Space above this line for Recorders Use Only)

Thank You!

10/7/24 1:49 PM

NOTICE OF NONRENEWAL

This is to notify the County of Lassen or the following landowner(s) that the land conservation contract described below will not be renewed as of January 1, 2025.

Land Conservation Contract No. 884 (File AA-94127)

Assessor's Parcel No(s) .001-030-021 (portion), 001-030-024 (portion), 001-030-026, 001-030-027, 001-070-022, 001-070-024, 001-070-029, 001-070-034, 001-070-045, and 001-070-046

Recorded at: Book 612, Page 763 et seq. on February 28, 1995 (1995-01155)

Original Owner(s): Charles L. Kramer and Karen A. Kramer

Current Owner(s): Kramer Ranch LLC
(All current owners must be listed)

NAME AND MAILING ADDRESS OF EACH CURRENT OWNER:

Kramer Ranch LLC

P.O. Box 130

Beiber CA 96009

We, Nick Ceaglio, Lassen County Assessor, and Maurice L. Anderson, Director of the Lassen County Department of Planning and Building Services, do hereby certify that the foregoing Notice of Nonrenewal is being executed pursuant to direction given by the Board of Supervisors to our Departments through Resolution 12-050, adopted by the Board at a regular meeting thereof held on the 9th day of October, 2012.

NICK CEAGLIO, Lassen County Assessor

MAURICE L. ANDERSON, Director of the Lassen County Department of Planning and Building Services

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D-3

For delivery information, visit our website at www.usps.com®.

9589 0710 5270 1486 4601 70

OFFICIAL USE

Certified Mail Fee	\$
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$

Postmark
Here
SAN ANTONIO, CA 78701
DEC 17 2024

Postage

Kramer Ranch LLC
P O Box 130
Beiber CA 96009

State of California
GOVERNMENT CODE
TITLE 5. LOCAL AGENCIES
DIVISION 1. CITIES AND COUNTIES
PART 1. POWERS AND DUTIES COMMON TO CITIES AND COUNTIES
CHAPTER 7. AGRICULTURAL LAND
Article 3. Contracts
§ 51245

51245. If either the landowner or the city or county desires in any year not to renew the contract, that party shall serve written notice of nonrenewal of the contract upon the other party in advance of the annual renewal date of the contract. Unless such written notice is served by the landowner at least 90 days prior to the renewal date or by the city or county at least 60 days prior to the renewal date, the contract shall be considered renewed as provided in Section 51244 or Section 51244.5.

Upon receipt by the owner of a notice from the county or city of nonrenewal, the owner may make a written protest of the notice of nonrenewal. The county or city may, at any time prior to the renewal date, withdraw the notice of nonrenewal. Upon request by the owner, the board or council may authorize the owner to serve a notice of nonrenewal on a portion of the land under a contract.

Within 30 days of the receipt of a notice of nonrenewal from a landowner, the service of a notice of nonrenewal upon a landowner, or the withdrawal of a notice of nonrenewal, the city or county shall deliver a copy of the notice or a notice of withdrawal of nonrenewal to the Director of Conservation.

No later than 20 days after a city or county receives a notice of nonrenewal from a landowner, serves a notice of nonrenewal upon a landowner, or withdraws a notice of nonrenewal, the clerk of the board or council, as the case may be, shall record with the county recorder a copy of the notice of nonrenewal or notice of withdrawal of nonrenewal.

(Amended by Stats. 1992, Ch. 273, Sec. 1. Effective January 1, 1993.)

RESOLUTION NO. 12-050**RESOLUTION OF THE LASSEN COUNTY BOARD OF SUPERVISORS AMENDING THE POLICIES AND PROCEDURES FOR IMPLEMENTING THE CALIFORNIA LAND CONSERVATION ACT OF 1965 (WILLIAMSON ACT) IN LASSEN COUNTY**

WHEREAS, the California Legislature adopted the Land Conservation Act (Williamson Act) in 1965 to encourage preservation of limited supplies of agricultural land in the state. The Act provides a potential tax incentive to owners to maintain their land in agricultural production through contracts between the owner and the County; and

WHEREAS, the Williamson Act enforceably restricts the use of land under contract to commercial agriculture and compatible uses; and

WHEREAS, Government Code Section 51257 is ambiguous regarding the requirements for new Williamson Act contracts with lot line adjustments, and should be clarified as to how it will be applied in Lassen County; and

WHEREAS, with regard to minimum acreage for a contract, Government Code Section 51222 provides that the state shall presume that parcels are large enough to sustain their agricultural use, and thereby qualify for a Williamson Act contract if they are at least ten (10) acres in size for prime agricultural land and at least forty (40) acres in size for non-prime land; and

WHEREAS, until 2009, the State made "subvention" payments to local governments (pursuant to Open Space Subvention Act, enacted on January 1, 1972) in order to provide for the replacement of local property tax revenue foregone as a result of participation in the California Land Conservation (Williamson Act). Since 2009 nearly all funding for Williamson Act has been removed from the state budget; and

WHEREAS, the Board has held multiple public meetings and hearings to discuss appropriate action for Lassen County to take as a result of the States failure to fund the program; and

WHEREAS, the Board has on multiple occasions requested input regarding appropriate Board action to the state's failure to fund the program from the Lassen County Farm Bureau, Cattlemen's Association, and others; and

WHEREAS, The Policies and Procedures adopted by this resolution replace those Policies and Procedures adopted by the Board of Supervisors through Board Resolution Number 06-068 on September 12, 2006.

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The foregoing recitals are true and correct.
2. The Board of Supervisors does hereby amend the policies and procedures for administration and implementation of the Williamson Act Program in Lassen County attached hereto as Exhibit A, and incorporates the following findings as the basis for these policies and procedures:

Resolution No. 12-050
Page 2 of 7

- a) Agricultural production is and will remain a principle land use in Lassen County.
- b) Agricultural production on lands within Lassen County constitutes an important physical, social, aesthetic and economic asset to the county.
- c) In addition to a range of economically important commodities, agricultural land provides open space and scenic values, wildlife habitat and land stewardship, and contributes significantly to the county's rural character.
- d) Properties which are not in compliance with the Act and/or contract provisions jeopardize the viability of the program within the county.

THE FOREGOING RESOLUTION was adopted at a regular meeting of the Lassen County Board of Supervisors on the 9th day of October, 2012, by the following vote:

AYES: Supervisors Dahle, Chapman, Wosick

NOES: None

ABSTAIN: None

ABSENT: Supervisors Pyle, Hanson


 Brian Dahle, Chairman
 Lassen County Board of Supervisors

ATTEST:


 Susan Osgood, Deputy Clerk of the Board

I, SUSAN OSGOOD, Deputy Clerk of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing resolution was adopted by the Lassen County Board of Supervisors on the 9th day of October, 2012.


 COUNTY CLERK AND EX-OFFICIO CLERK OF THE
 BOARD OF SUPERVISORS



EXHIBIT A

LASSEN COUNTY POLICIES AND PROCEDURES FOR ADMINISTRATION OF THE LAND CONSERVATION ACT OF 1965 (WILLIAMSON ACT)

1. **Establishing or Modifying an Agricultural Preserve; or Entering into or Modifying a Williamson Act Contract**
 - a. To enter into a Williamson Act contract, the land must first be in a qualifying agricultural zoning district (E-A, Exclusive Agriculture; U-C, Upland Conservation; or U-C-2, Upland Conservation/Resource Management) and must be in an Agricultural Preserve.
 - b. Application(s) to rezone land to a qualifying agricultural zone and to establish or modify an agricultural preserve, and/or enter into or modify a Williamson Act contract shall be filed with the Lassen County Planning and Building Services Department on forms provided by that Department and shall include at least the following (additional information may be required):
 - Name(s) of Landowner(s) of record
 - Location of property, including maps depicting the location and boundaries of all affected lands
 - Complete legal description of all lands to be placed in agricultural preserve and contract
 - The total size of the affected property
 - Details regarding the agricultural commodity(ies) produced on the property, and any proposed compatible land uses
 - All additional information required for processing, as determined by the Planning and Building Services Department.
 - c. Applications shall be accompanied by the appropriate fee(s) established by the Board of Supervisors.
 - d. Applications for new or modified agricultural preserves and contracts shall be reviewed by the Lassen County Land Conservation Committee to determine eligibility. The Committee will forward its recommendation to the Planning Commission and Board of Supervisors.
 - e. The Planning Commission will hold a public hearing to consider the application(s) as required by zoning regulations, and shall forward its recommendation to the Board of Supervisors. The Board will hold its own public hearing and will consider the Planning Commission and Land Conservation Committee findings and recommendations, and shall determine whether or not all criteria have been met for an agricultural preserve and render its decision on the application(s).
 - f. After formation of the agricultural preserve, the applicant is eligible to be offered a Williamson Act contract which, when signed by the County and the Landowner, is binding upon the land for terms of at least ten (10) years, or twenty (20) years in the case of a

Farmland Security Zone. During the term of the contract uses of the land are enforceably restricted by the provisions of the zoning ordinance, the contract and the Williamson Act.

g. Except as provided in subsection 1(i), in the minimum acreage required to be eligible to enter into an agricultural preserve in Lassen County shall be 100 acres of Class I soils or Class I equivalent soils, using the Natural Resources Conservation Service Land Classification System, as prescribed in Lassen County Resolution No.1924, and summarized below.

NRCS Soil Class	Acres Required for 1 Acre of Class I Equivalent
I	1
II	1
III	2
IV	4
V	6
VI	6
VII	10
VIII	20

- h. Except as provided in subsection 1(i), the minimum acreage to be eligible to remain in or enter or into a Williamson Act contract in Lassen County shall be one of the following:
 - a. One hundred (100) acres of NRCS Class I through V soils with a functioning irrigation system (functioning irrigation system means an adequate and available water source and delivery system). Said irrigation system must be capable of delivering an adequate and available water source to a minimum of 100 acres to qualify under this provision; or
 - b. Four hundred (400) acres of dry (no irrigation) or partially irrigated land.
 - i. The Board of Supervisors may establish agricultural preserves on less acreage than prescribed in 1(g) in accordance with Government Code Section 51230, and may enter into Williamson Act contracts on less acreage than prescribed in 1(h), except that in no case shall an agricultural preserve be established or a contract be offered on acreage less than is presumed by the state to be large enough to sustain its agricultural use (GC §51222).
2. Boundary Adjustments, Division or Transfer of Property under Williamson Act Contract.
- a. No ownership that meets the minimum county acreage standard for a contract before lot line adjustment shall, as a result of adjustment, become substandard.
 - b. Lot Line Adjustments shall be considered by the Technical Advisory Committee (TAC) pursuant to the County Code. Any Lot Line Adjustment approved by the TAC on

lands under contract shall be conditioned upon the Board of Supervisors making the required findings in accordance with Government Code Section 51257. Prior to consideration by the Board of Supervisors, any Lot Line Adjustment that affects one or more Williamson Act Contracts shall first be reviewed by the Lassen County Land Conservation Committee, which shall forward its findings and recommendations to the Board of Supervisors.

c. An application to divide land under Williamson Act contract may be considered by the County in accordance with the County Subdivision Ordinance and the Subdivision Map Act, provided that each of the proposed parcels after division must meet the parcel size requirements of the Zoning Code and the County's minimum acreage standard for a Williamson Act contract.

d. Where a land division or lot line adjustment would result in separate ownerships under a single contract, a new contract for each newly created or adjusted parcel (or ownership) may be required as a condition of Tentative Map, Parcel Map or Lot Line Adjustment approval. For Lot Line Adjustments the following general guidelines will apply, subject to case by case review:

- i) Where a lot line adjustment involves parcels located entirely within a single contract under one ownership, new contracts will not be required;
- ii) Where a lot line adjustment involves parcels under two or more separate contracts and/or two or more ownerships, new contracts may be required;
- iii) Where a lot line adjustment results in lands not under contract being added to lands under contract, new contracts will be required as necessary to include the new land.

e. Except as provided in Government Code §51230.1, §51230.2, and as may otherwise be allowed with a binding Joint Management Agreement, no parcel or group of parcels that make up a "substandard portion" of land under contract may be divided and/or sold separately from the remaining lands under contract. As used here "substandard portion" means a parcel or group of contiguous parcels that do not collectively meet the minimum county acreage standard for a contract as established in Policy 1(h), above.

f. The provisions of County Code Section 18.108.250 "Segregation of Homesites in Agricultural Zones," may apply to lands under Williamson Act contract only if the segregated homesite meets the minimum acreage of ten (10) acres of prime land and forty (40) acres of non-prime land, or is subject to a binding Joint Management Agreement with adjoining land under contract, where the segregated homesite parcel and the adjoining lands collectively meet the County's minimum acreage requirement for a contract.

g. A notice on nonrenewal shall be filed on any contract that enters or has entered into a conservation easement. By August 31 of each year the County Assessor shall provide information to the Planning and Building Services Department necessary to allow recordation of said notice of nonrenewal. The Planning and Building Services Department shall record a notice of nonrenewal for all the parcels so identified by October 31 of that year. If for any reason said notice is not recorded in the year it was discovered that there is a conservation

easement on all or a portion of the restricted lands, said notice shall be recorded the following year.

h. A notice on nonrenewal shall be filed on any contract lands that are sold or otherwise transferred and result in a "substandard portion." By August 31 of each year the County Assessor shall provide information to the Planning and Building Services Department necessary to allow recordation of said notice of nonrenewal. The Planning and Building Services Department shall record a notice of nonrenewal for all the parcels so identified by October 31 of that year. If for any reason said notice is not recorded in the year it was discovered that there is a conservation easement on all or a portion of the restricted lands, said notice shall be recorded the following year.

3. Residential, Commercial and Industrial Structures on Property under Williamson Act Contract

a. On land under contract that meets or exceeds the county minimum acreage for a contract, one single family residence that is consistent with the Williamson Act may be permitted. Other residential structures, including additional dwellings, attached units such as a duplex, or a dormitory or bunkhouse for employee housing, may be approved upon securing a Certificate of Conditional Use, Use Permit, or other permit as required by the zoning code.

b. On land under contract that is less than the county minimum acreage for a contract, all residential development will be subject to discretionary review and approval. The County may also consider non-renewal of the contract on such lands.

c. On lands under contract, structures that would otherwise not be permitted without existing commercial agriculture (e.g., barn, equipment storage, residence), may, on a case by case basis, be considered for approval concurrently with the establishment of the commercial agricultural operation, provided that the combined floor area of all proposed structures is under 2,500 square feet; the property meets the county minimum acreage for a contract; and a Certificate of Conditional Use specifying the type and extent of commercial agriculture proposed and a timeline for establishment, is first secured.

d. No new structures shall be permitted on lands under Williamson Act contract unless they are directly related to, or are incidental to, on site commercial agriculture or other compatible use(s).

4. Definition of Agriculture for Williamson Act Purposes

Agriculture or Commercial Agriculture. As used in relation to the Williamson Act, the terms "agriculture" and "commercial agriculture" shall mean the use of land for the production of agricultural commodities (i.e., crops or livestock produced for food, fiber, flowers, fuel and oils) principally for sale to others.

5. Definition of "Contract" for Lassen County Williamson Act Purposes.

Contract. As used in relation to the Williamson Act, the term "contract" shall mean the contract actually entered into by the Board of Supervisors and a property owner. If the original contract is not owned by a single property owner or group of property owners, "Contract" shall also mean an "inured contract," which is defined as a portion of one or more prior contracts now owned by a unique property owner or group of property owners.

Last Revised 9-4-12 by gfn

County of Lassen**Office of Assessor**

Nick Ceaglio, Assessor
 Lassen County Courthouse
 107 South Roop Street
 Susanville, CA 96130
 PHONE: (530) 251-8241
 FAX (530) 251-8245



Memorandum

Date: November 7, 2024

From: Ed Fitzhenry, Chief Appraiser

To: Mindie Hilton, Associate Planner

Subject: Kramer Ranch LLC- CLCA Contract # 884 (File AA-94127) Nonrenewal Property

Tax Estimate

The CLCA nonrenewal for parcels:

001-030-021-000

001-030-024-000

001-030-026-000

001-030-027-000

001-070-022-000

001-070-024-000

001-070-029-000

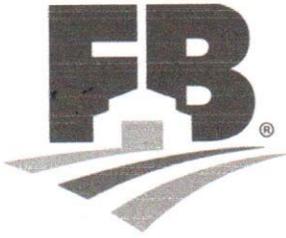
001-070-034-000

001-070-045-000

001-070-046-000

will result in an approximate 108% increase in the property taxes in year one (1) of ten (10) of the nonrenewal period.

Disclaimer: The information provided is for property tax estimation only, based on nonrenewal of the CLCA contract. This information constitutes an estimate with many assumptions, variables and unknowns, and should not be relied upon for any purpose.



December 6, 2024

County of Lassen Board of Supervisors
 221 S. Roop Street, Suite 4
 Susanville, CA 96130

Re: Kramer Ranch LLC/Notice of Nonrenewal

Dear Members of the County of Lassen Board of Supervisors:

On behalf of the Lassen County Farm Bureau, we present you with information that is relevant to the matter of property assessment and property taxes for land held by Kramer Ranch LLC in the Williamson Act and conservation easements. Lassen County Farm Bureau (LCFB) is a non-governmental, non-profit, voluntary membership California corporation whose purpose is to protect and promote agriculture. With 135 members and part of a network that includes California Farm Bureau Federation and the American Farm Bureau Federation, LCFB is deeply committed to the perseverance and financial stability of agriculture in Lassen County. Both the Williamson Act and conservation easement programs are positioned to assure those goals.

We understand that Lassen County has taken the position that encumbering the land with a conservation easement will act to make this land ineligible for that property tax treatment that has been provided under the Williamson Act. The question at issue is whether Williamson Act contracted land can be placed into a conservation easement without losing the tax benefits that have been applied to it. As explained below, in this instance, the two preservation mechanisms are consistent with each other and tax treatment under the Williamson Act should be continued.

WILLIAMSON ACT AND CONSERVATION EASEMENT OVERVIEW

Begun in 1965, the Williamson Act Program has remained stable and effective as a mechanism for protecting agricultural and open space land from premature and unnecessary urban development. Participation in the program has been steady, hovering at about 16 million acres enrolled under contract statewide since the early 1980s. This number represents about one third of all privately held land in California, and about one half of all the state's agricultural land.

The Williamson Act is a means to restrict the uses of agricultural and open space lands to farming and ranching uses during the length of the contract period. The Williamson Act Program was also envisioned as a way for local governments to integrate the protection of open space and agricultural resources into their overall strategies for planning urban growth patterns. To this end, three principal objectives were originally outlined: protection of agricultural resources; preservation of open space land; and promotion of efficient urban growth patterns.

Lassen Board of Supervisors
 Kramer Ranch LLC/Notice of Nonrenewal
 December 6, 2024

Landowners receive substantially reduced property tax assessments in return for enrollment under a Williamson Act contract, which are 10 year renewing agreements. Property tax assessments of Williamson Act contracted land are based upon generated income as opposed to potential market value of the property.¹

Conservation Easements are voluntary legal agreements between a landowner and a land trust that forever limits a property's uses in order to preserve its "conservation values" (scenic open space, wildlife habitat, water quality, agriculture, etc.). Conservation Easements are permanent agreements, recorded by the County as an easement on the deed of title to the land, and all subsequent landowners are bound by their terms and conditions.

An agricultural conservation easement is a voluntary, legally recorded deed restriction that is placed on a specific property used for agricultural production. The goal of an agricultural conservation easement is to maintain agricultural land in active production by removing the development pressures from the land. Such an easement prohibits practices that would damage or interfere with the agricultural use of the land. Because the easement is a restriction on the deed of the property, the easement remains in effect even when the land changes ownership.²

Agricultural conservation easements are created specifically to support agriculture and prevent development on the subject parcels. While other benefits may accrue because the land is not developed (scenic and habitat values, for example), the primary use of the land is agricultural. Easements must be of a size and nature suitable for viable commercial agriculture.

TAXING LAND UNDER THE PROTECTION OF CONSERVATION EASEMENTS AND THE WILLIAMSON ACT

The question that should be examined is whether the parameters for the land values to support entry into the Williamson Act are consistent with the terms of the conservation easement. It is our understanding that although protections for the land rely on two different mechanisms, the goals of each are consistent. As such, there is no reason to discontinue the enrollment of the land in the Williamson Act in this case because the property uses pursuant to each mechanism are compatible and the conservation easement in this instance promotes the same property uses.

There may be cases in which the conservation easement allowed for practices that were inconsistent with the goals of the Williamson Act, such as one that would remove agricultural acreage from production. Not so here. The funders of the easement are the Natural Resources Conservation Service under their Agricultural Conservation Easement Program/Agricultural Land Easement and the California Wildlife Conservation Board (WCB). The WCB funds are from a fund supporting migratory birds of the Pacific Flyway. Kramer Ranch has extensive seasonal

¹ https://www.conservation.ca.gov/dlrp/wa/Pages/wa_overview.aspx

² https://www.conservation.ca.gov/dlrp/grant-programs/Pages/ACE_Overview.aspx

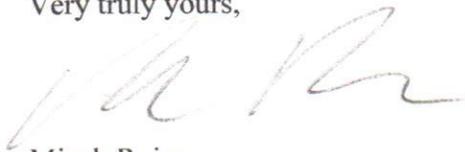
Lassen Board of Supervisors
 Kramer Ranch LLC/Notice of Nonrenewal
 December 6, 2024

wetlands used by migrating waterfowl and shorebirds who depend on the irrigated lands that are managed for livestock production but offer tremendous resources for birds. The WCB grant focuses on wildlife conservation while recognizing the value of these agricultural lands for birds of the Pacific Flyway.

There is already a provision in the Williamson Act that recognizes the consistency of its contracts with a conservation easement. Public Resources Code section 10211 provides that the use valuation under the Williamson Act be utilized when a conservation easement is granted pursuant to the California Farmland Conservancy Program. Such an approach is consistent with that represented by the Placer Land Trust which recognizes that placing a California Land Conservation Act (aka Williamson Act) contract on the property does lower property taxes significantly, and can be done concurrently with (or entirely separate from) placing a conservation easement on the property, provided agricultural uses are allowed³. Such an approach is consistent with the provisions of the Williamson Act, which in no way precludes the dual reliance on Williamson Act protections and conservation easement protections for agricultural land that provides important benefits to the County.

We urge the Board to recognize the consistency between Williamson Act goals and the goals of conservation easements and allow the continued application of the Williamson Act to the Kramer Ranch properties.

Very truly yours,



Micah Rojas
 President, Lassen County Farm Bureau
 713 Cottage Street
 Susanville, CA 96130

cc: Chris Gallagher, County Supervisor, District 1, cgallagher@co.lassen.ca.us
 Gary Bridges, County Supervisor, District 2, gbridges@co.lassen.ca.us
 Tom Neely, County Supervisor, District 3, tneely@co.lassen.ca.us
 Aaron Albaugh, County Supervisor, District 4, aalbaugh@co.lassen.ca.us
 Jason Ingram, County Supervisor, District 5, jingram@co.lassen.ca.us
 Kramer Ranch LLC, robkramer74@gmail.com
 Clerk of the Board, lcclerk@co.lassen.ca.us

³ <https://placerlandtrust.org/conservation-easements/>

CALIFORNIA RANGELAND *Trust*



December 4, 2024

Aaron Albaugh, Chair
Lassen County Board of Supervisors
221 S. Roop Street, Suite 4
Susanville, CA 96130

Dear Chairman Albaugh,

The California Rangeland Trust purchased a conservation easement over the Kramer family's Lassen County ranch earlier this year and we are poised to purchase a second easement in Lassen County on another private working ranch. California Rangeland Trust and California Cattlemen's Association were very surprised when Karen Kramer informed us of their receipt of a Williamson Act nonrenewal letter from the County prompted by their sale of the conservation easement to Rangeland Trust. The letter stated that withdrawal is required under a 2012 policy adopted by the County known as Board Resolution Number 12-050 or Resolution of the Lassen County Board of Supervisors Amending the Policies and Procedures for Implementing the California Land Conservation Act of 1965 in Lassen County. As an organization, Rangeland Trust holds over 90 rangeland conservation easements totaling 400,000+ acres throughout the state and this is the first time we have encountered such a policy. California Cattlemen's Association members originated Rangeland Trust in 1998, and the Association continues to have strong policy in support of voluntary conservation easements.

Our organizations strongly encourage the Board to reconsider this policy because it discourages ranchers from voluntarily conserving their agricultural land in perpetuity and penalizes them for doing so. Such a disincentive is contrary to the goals of the Lassen County General Plan Vision Statement on page 1-1 in the 1999 general plan. These goals are protecting the rural character, maintaining the economic viability of existing industries including agriculture, sustaining the beauty and open space, and maintaining and enhancing natural wildlife communities.

Further, Goal A-1 of the Lassen County General Plan Agricultural Element, as amended in 2000, states the "conservation of productive agricultural lands and lands having substantial physical potential for productive agricultural use, and the protection of such lands from unwarranted intrusion of incompatible land uses and conversion to uses which may obstruct or constrain agricultural use and value." Not renewing Williamson Act contracts for conservation easement protected lands is inconsistent with this goal.

Resolution 12-050 amends the policies and procedures for Lassen County to implement the California Land Conservation Act of 1965 (Williamson Act) in light of the State's cessation of subvention funding to counties. We wholeheartedly agree with the findings in the Resolution and draw your attention to finding 2a): Agricultural production is and will remain a principal land use in Lassen County. Exhibit A to the Resolution is without dispute and appears to be consistent with the goals and intent of the Williamson Act, with the exception of Section 2g, which excludes lands protected from subdivision by a conservation easement from eligibility. We strongly believe this exclusion is inconsistent with the goals and intent of the Williamson Act and those of the County of Lassen itself.

The conservation easement placed over the Kramer Ranch prohibits subdivision of the property and the construction of structures inconsistent with the agricultural use of the land. Such prohibition is also found in the Williamson Act and the construction of such would disqualify the property. This prohibition is therefore consistent with the contract. However, the conservation easement is not an affirmative agricultural easement, meaning that agricultural use is not required to be in compliance with the conservation easement.

Additionally, Government Code Section 51220 (Agricultural Land), states:

The Legislature finds: (a) That the preservation of a maximum amount of the limited supply of agricultural land is necessary to the conservation of the state's economic resources, and is necessary not only to the maintenance of the agricultural economy of the state, but also for the assurance of adequate, healthful and nutritious food for future residents of this state and nation.

Furthermore, Government Code Section 51243, relative to the Williamson Act, states:

Every contract shall do both of the following: (a) Provide for the exclusion of uses other than agricultural, and other than those compatible with agricultural uses, for the duration of the contract.

Land under a Williamson Act contract must remain in production agriculture to be in compliance. Failure of a landowner to do so can, and should, result in the County canceling the landowner's contract. The conservation easement and the Williamson Act contract are complementary, not conflicting.

The sale of a conservation easement offers opportunities for ranchers to expand their operations and facilitate the transfer to the next generation. Conservation easements are an important tool for estate and succession planning to prevent the parcelization and sale of large ranches. They are a voluntary tool that provides landowners the opportunity to keep their private working lands in agricultural production. Landowners should not be unfairly financially penalized for taking steps to further the County's and State's goals of agricultural land protection.

The County is commended for its stance on preserving its agricultural economy and recognizing the indispensable value the ranchers and farmers of Lassen County provide to all its citizens.

We strongly encourage the Board to 1) rescind the Notice of Nonrenewal Letter dated September 16, 2024, as requested by the Kramers, and 2) reconsider Board Resolution Number 12-050 by deleting Section 2g so that the goals and policies of the County are consistent with the intent of the Williamson Act.

Sincerely,



Michael Delbar
Chief Executive Officer
California Rangeland Trust



Kirk Wilbur
Vice President of Government Affairs
California Cattlemen's Association

cc: Karen Kramer
Rob Kramer

LASSEN COUNTY GENERAL PLAN INTRODUCTION

SECTION ONE: GENERAL INTRODUCTION

1.1 PURPOSE

The following is the Vision Statement of the Lassen County General Plan and an expression of primary goals for this plan:

GENERAL PLAN VISION STATEMENT

Lassen County's General Plan is a tool to shape the use of land which will affect the quality of life and economic opportunities for generations.

The goals of the Plan are to:

- Protect for its residents the rural character and culture of Lassen County life.
- Maintain economic viability for existing industries such as agriculture, timber and mining.
- Promote new compatible industries to provide a broader economic base.
- Create livable communities through carefully planned development which efficiently utilize our natural resources and provide amenities for residents.
- Maintain and enhance natural wildlife communities and recreational opportunities.
- Sustain the beauty and open space around us in this effort.

The result of this planning document will produce a landscape where clean, blue skies overlook Lassen County's farms, rangelands, lakes, streams, and forests. Residential and commercial areas are clustered and include buffers for agriculture, timber, and key wildlife areas. Wildlife coexists within this rural perspective as important habitats and corridors are maintained. Productive, civic-minded industries find a niche that allows them to capitalize on the clean living benefits their employees enjoy in Lassen County. Recreational opportunities are planned with the existing land uses so conflicts can be minimized. The rural character and landscape that defines Lassen County in 1999 will be prevalent in 2028