

**PROPERTY ASSESSMENT APPEALS  
FOR  
HOMES NEAR FACTORY FARMS**

**CALIFORNIA GUIDE**

**2010**

*Please note that this guide is for 2010 and may not be applicable to later years. To confirm that the laws and rules cited in the guide have not been modified since publication, and if you wish to receive legal advice, you should consult an attorney licensed in California. You may also wish to review the materials on your state's property tax website for updated information.*

***This Guide is not legal advice. The authors of this Guide are not providing legal services to the readers, and the protections of an attorney-client relationship do not exist here. Please consult a licensed California attorney if you wish to obtain legal advice.***

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## INTRODUCTION

This Guide is for California property owners who want to challenge their property tax assessments because the assessments don't account for the negative impacts nearby factory farms have on their properties.

A "factory farm" is a facility that raises large numbers of animals in confined spaces. Factory farms are also known as "CAFOs" (concentrated animal feeding operations),<sup>1</sup> "industrial animal factories/facilities," or, in California, "CAFs" (confined animal facilities).<sup>2</sup> To see where the factory farms in California are, you can go to [www.factoryfarmmap.org](http://www.factoryfarmmap.org).

The economic, environmental, public health, labor, social, and ethical problems associated with factory farms are becoming increasingly familiar, as evidenced in two recent reports by major non-governmental organizations: *Putting Meat on the Table: Industrial Farm Animal Production in America* (Pew Commission) and *CAFOs Uncovered: The Untold Costs of Confined Animal Feeding Operations* (Union of Concerned Scientists). These problems are often keenly felt by rural communities, and one impact is lower property values for those who live near the factory farms.

If you live near a factory farm, your property tax assessment should reflect that fact. Your assessment should account for any of the negative impacts the factory farm has on your property. (Appendices A, B, and E have general information on how a factory farm might affect your property.) If it doesn't, you may wish to challenge your assessment so that you can receive a fair one. This Guide will help you do that. It provides step-by-step information on the tax appeal process in California, including ideas about factual information to include in your challenge and information on additional resources. As you'll see, the Guide provides more detail about the first level of the process, which isn't a formal court proceeding.

It's important to understand that this Guide isn't legal advice. The authors of this Guide aren't providing legal services to you, and the protections of an attorney-client relationship don't exist here. Instead, this Guide is intended to help you as you navigate the appeal process. We encourage you to check the recommended websites, call your local officials, or consult with a licensed California attorney if you have any questions or to verify information such as filing deadlines.

The Guide is available at [www.factoryfarmtaxprotest.org](http://www.factoryfarmtaxprotest.org), and the website also has access to some other resources. If you don't have access to the internet at your home, you should be able to use the internet at your local public library.

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<sup>1</sup> "CAFO" is a term created by the Clean Water Act and it has a specific definition. For instance, a large dairy CAFO has 700 or more mature dairy cows confined for at least 45 days/year in a lot or facility that doesn't have vegetation during the normal growing season. 40 C.F.R. § 122.23(b). A facility can be a factory farm whether or not it's a "CAFO" under the Clean Water Act. See Pew Commission on Industrial Farm Animal Production, *Putting Meat on the Table: Industrial Farm Animal Production in America* 6 (April 2008) available at [http://www.pewtrusts.org/uploadedFiles/wwwpewtrustsorg/Reports/Industrial\\_Agriculture/PCIFAP\\_FINAL.pdf](http://www.pewtrusts.org/uploadedFiles/wwwpewtrustsorg/Reports/Industrial_Agriculture/PCIFAP_FINAL.pdf).

<sup>2</sup> California Environmental Protection Agency, National Pollutant Discharge Elimination System (NPDES), Concentrated Animal Feedings Operations, [www.swrcb.ca.gov/water\\_issues/programs/npdes/cafo.shtml](http://www.swrcb.ca.gov/water_issues/programs/npdes/cafo.shtml).



## CHECKLIST

*This is a basic checklist for the steps you need to take to challenge your assessment. See other sections in the Guide for detailed information.*

- \_\_\_ **Step 1:** Around July 1<sup>st</sup>, find out what your current assessment is.
- \_\_\_ **Step 2:** Schedule an informal meeting with your county assessor (optional).
- \_\_\_ **Step 3:** File an appeal application with your county appeals board.
  - \_\_\_ Get the proper form from your county appeals board clerk.
  - \_\_\_ Check your county's appeal deadline. It's usually either:
    - \_\_\_ Between July 2<sup>nd</sup> and September 15<sup>th</sup> (some counties), or
    - \_\_\_ Between July 2<sup>nd</sup> and November 30<sup>th</sup> (most counties).
- \_\_\_ Attend your county appeals board hearing to support your case.
  - \_\_\_ The board will give you notice of the time and place at least 45 days before the hearing.
  - \_\_\_ Be sure to present your evidence at the hearing.
- \_\_\_ Receive notice of the board's decision.
- \_\_\_ **Step 4:** Appeal the board's decision to either:
  - \_\_\_ The county Board of Supervisors (if your original appeal application wasn't also a claim for refund), or
  - \_\_\_ The county Superior Court (if your original appeal application was also a claim for refund).
  - \_\_\_ Check deadlines for each (see Section IV-Appealing Board Decisions, or contact your local officials).

## BACKGROUND INFORMATION<sup>3</sup>

*Most information in this section was taken from California's Board of Equalization website:*

[www.boe.ca.gov/proptaxes/proptax.htm](http://www.boe.ca.gov/proptaxes/proptax.htm).

*The site may help answer further questions you have about property assessment and taxation in California.*

Each year in California, real properties are assessed to help calculate taxes. "Real property" is basically real estate – land and structures or improvements on the land. Your tax bill is determined by applying a tax rate (around 1%) to your property's taxable value. Your taxes are generally due in two installments, beginning November 1<sup>st</sup>. (Some properties, like non-profit educational or religious properties, are exempt from property taxes.)

Most assessments are performed by county assessors. (But the state Board of Equalization assesses some properties such as regulated railways and utilities.) Each assessor must complete assessments in the county and enter them on the local roll by July 1<sup>st</sup> of each year. Your assessment is calculated as of the current *lien date*, which is January 1<sup>st</sup> of each year.

**County assessor:** a local official, either elected or appointed, who must be certified by the state Board of Equalization and have ongoing training each year. (There are also requirements contractors have to meet if the assessor hires out the work.)

**Local roll:** a list of the taxable properties in the county that includes the owner's contact information, a description of each piece of land, the assessed value of the land without improvements, the assessed value of improvements, and the total taxable value of the property.

**State Board of Equalization:** a state-level agency of elected members that oversees various tax matters in the state.

Your property's *taxable value* varies under different circumstances:

- If there've been no changes in ownership or improvements to your property between lien dates, the *taxable value* is the *lesser of*:

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<sup>3</sup> Sources for this section include: Cal. Const. art. XIII A, § 2; Cal. Gov't Code § 24009; Cal. Rev. & Tax Code §§ 50, 51, 65.1, 71, 75.9, 75.10, 110, 110.1, 201, 405, 602, 607, 616, 670, 671, 674, 1603, 2605; Cal. Bd. of Equalization, *Assessors' Handbook: Basic Appraisal (Assessors' Handbook)* 73-109 (Jan. 2002), available at [www.boe.ca.gov/proptaxes/pdf/ah501.pdf](http://www.boe.ca.gov/proptaxes/pdf/ah501.pdf); Cal. Bd. of Equalization, *Residential Property Assessment Appeals (Residential Appeals)* (March 2003), available at [www.boe.ca.gov/proptaxes/pdf/pub30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf); Cal. Bd. of Equalization, *Assessment Appeals Manual (Appeals Manual)* (May 2003), available at [www.boe.ca.gov/proptaxes/pdf/aam2003final.pdf](http://www.boe.ca.gov/proptaxes/pdf/aam2003final.pdf); Cal. Bd. of Equalization, *California Property Tax: An Overview (Overview)* (Sept. 2005), available at [www.boe.ca.gov/proptaxes/pdf/pub29.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub29.pdf); Cal. Bd. of Equalization, *Frequently Asked Questions-General Information (FAQs)*, [www.boe.ca.gov/proptaxes/faqs/generalinfo.htm](http://www.boe.ca.gov/proptaxes/faqs/generalinfo.htm); Cal. Bd. of Equalization, *About BOE*, [www.boe.ca.gov/info/about.htm](http://www.boe.ca.gov/info/about.htm).

- The ***fair market value*** as of the 1975 lien date (also called ***base year value***), adjusted no more than 2% up for inflation per year. ***Fair market value*** (also called ***full cash value***) is what a property would sell for on the open market between a knowledgeable buyer and seller under ordinary circumstances.

OR

- If your property's value decreases below its value on the roll (e.g., from damage, depreciation, obsolescence,<sup>4</sup> or other factors), its ***fair market value*** as of the lien date following the decrease. This usually involves the property owner filing a "request for reassessment" with the assessor, or an appeal. The property's ***fair market value*** becomes its new ***base year value*** once the fair market value drops below the assessed value on the roll.
- If there's been a change in ownership or improvement to your property between lien dates, the ***taxable value*** reflects the ***fair market value*** of the new construction or change in ownership as of the date of the completed construction (or, if not completed, as of the next lien date) or change in ownership. (But the taxable value for old portions or portions of the property that didn't change ownership remains the same.) This is your new ***base year value***.

Your property's ***assessed value*** is its ***base year value*** (from 1975 or after a change in ownership or new construction) or its ***fair market value*** after a decline in value. This is the property's value on the local roll, before adjustments for inflation are made.

Basically, unless your property changed ownership or was improved after 1975, its taxable value can't be higher than its 1975 fair market value, adjusted minimally for inflation.<sup>5</sup>

Under this scenario, assessors only need to re-appraise property after construction or a change in ownership, or when a property's current fair market value drops or remains below its 1975 fair market value, adjusted for inflation.

Assessors use four main approaches to appraise properties (they assess land and improvements separately):

***Purchase price:*** this approach is used after a change in ownership, as long as the sale was an arm's length transaction that reflects open market conditions (e.g., the property had a chance to be on the open market and there were no unusual circumstances such as a sale between relatives).

***Comparative sales approach:*** a property's value is estimated by comparing it with recent sale prices (or listings, offers, etc.) of other similar properties.

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<sup>4</sup> Obsolescence is a type of depreciation that refers to defects that decrease a property's value, either on the site or external to it. *Appeals Manual, supra* note 3, at 165-66.

<sup>5</sup> This is because, in 1978, California voters approved Proposition 13 - a state constitutional amendment that limited property taxes by limiting tax rates and allowing only a small increase in a property's taxable value each year.

***Income (or capitalization) approach:*** a property’s value is estimated based on its potential income stream.

***Cost approach:*** a property’s value is estimated by adding the land value to the cost new of improvements, minus depreciation.

## **Challenging Your Assessment – An Overview**

***This guide is for residential property appeals based on a decline in value. Please contact the clerk of your county appeals board for information on other types of appeals.***

There are several different types of assessment appeals in California.<sup>6</sup> If your property’s value has decreased because of a nearby factory farm, your most likely appeal is a “Decline in Value” appeal.<sup>7</sup> This applies if your property’s actual market value drops below its assessed value on the local roll.

The main steps in a “Decline in Value” appeal are:

1. Have an informal talk with your assessor to see if he/she will reduce your property assessment. (This is optional.)
2. File an appeal with your local ***county appeals board***, which will be either:
  - Your county Board of Supervisors meeting as a “***county board of equalization***,”  
*OR*
  - An “***assessment appeals board***” created by the Board of Supervisors.
3. If this appeal is unsuccessful, appeal the county appeals board decision to either:
  - The county Board of Supervisors (if you didn’t designate your original appeal application as a claim for refund)  
*OR*
  - The county Superior Court (if you did designate your original appeal application as a claim for refund).

The law doesn’t require you to hire an attorney at any level, but you may wish to, especially if you appeal to the Superior Court. Also, an attorney or other authorized agent can represent you before the county appeals board if you wish.

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<sup>6</sup> E.g., “decline in value appeals,” “base year value appeals,” “calamity reassessment appeals,” “roll changes appeals,” and “escape assessment appeals.” For more information, see *Residential Appeals*, *supra* note 3, at 3-5.

<sup>7</sup> See *id.* at 3.

*There are some general limitations on when you can appeal your base year value.<sup>8</sup>*

- *Basically, you have to appeal a base year value within 4 years of when it's established, unless the new value is based on a re-appraisal from a decline in your property's value. Please contact your local officials if you think this limitation applies to you or if you have any questions.*
- *You can't challenge a base year value that's already been set by your county appeals board (e.g., if you appealed the previous year and lost).*
- *Also, reductions don't apply retroactively (for past years).*

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<sup>8</sup> Cal Rev. & Tax Code § 80.

## THE APPEAL PROCESS

The State Board of Equalization website has helpful information about the appeal process:  
[www.boe.ca.gov/proptaxes/asmappeal.htm](http://www.boe.ca.gov/proptaxes/asmappeal.htm).

There's an instructional video at:  
[www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html](http://www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html).

If you have more questions, you can contact your county appeals board.

### **I. Step 1: Finding out What Your Current Assessment Is**<sup>9</sup>

- There are several ways to find out your assessment (or your *current roll value*):
  - After your local roll is filed (by July 1<sup>st</sup>), you can view it during regular business hours. You can contact your county clerk to find out where to review it.
  - Your assessed value will be on your tax bill, which is sent on or before November 1<sup>st</sup>.
  - Your assessor might send you notice of your assessment (e.g., if your property's fair market value increases from the previous year).
- If you don't receive your assessment notice or tax bill by July 1<sup>st</sup>, it's probably best to check your local roll so that you don't miss the appeal deadline,
- Record the assessor's parcel number for your property – you'll need it later on your appeal form.

### **II. Step 2 (Optional): Informal Review with Your County Assessor**<sup>10</sup>

*Note: This step is optional; you don't have to meet with your assessor before you appeal to the county appeals board.*

You might be able to reduce your assessment by talking with your county assessor.

- You can arrange a meeting with your assessor (find his/her contact information at: [www.boe.ca.gov/proptaxes/assessors.htm](http://www.boe.ca.gov/proptaxes/assessors.htm)).
- At the meeting, your assessor can explain your assessment and answer your questions. You can provide helpful information about your property (e.g., a description of how a nearby factory farm decreases your property's value). See Appendix A for ideas about property information you can present to your assessor.
- If you and your assessor agree on a new assessment, he/she might be able to change it or you can file a stipulation (see *Step 3, part C. Stipulations*). If not, or if you can't agree, you can appeal to your county appeals board.

<sup>9</sup> The sources for this section are: Cal. Rev. & Tax Code §§ 75.31, 619, 621, 1602, 2610.5, 2611.6.

<sup>10</sup> The sources for this section are: *Residential Appeals*, *supra* note 3; Cal. Rev. & Tax Code § 1603.

### **III. Step 3: Local Review at the County Appeals Board<sup>11</sup>**

Depending on your county, your county appeals board will be called either a “county board of equalization” or an “assessment appeals board.”

- A county board of equalization is actually the county’s Board of Supervisors.
- An assessment appeals board is separate from, but created by the Board of Supervisors.

This section refers to the board generically as “board” or “county appeals board.”

- The board will determine your property’s value; it can raise or lower your assessment.
- You (the property owner) or anyone obligated to pay taxes on the property can appeal.
  - You can have someone else represent you – e.g., your spouse, your parents, your children, or an authorized agent.<sup>12</sup>
    - If an authorized agent represents you (unless it’s a California-licensed attorney), you need to provide written authorization signed by you. There might be a section for this on your county’s appeal application form. If not, you should contact the clerk of the board to find out what to include in the authorization. *Make sure to include it with your application form – you can’t submit a retroactive authorization.*
  - Your representative should be thoroughly familiar with the facts of your appeal.
  - If you think you’ll appeal the board’s decision if it’s unfavorable, the California appeals manual suggests that you consider legal counsel.
- The board might consolidate your application with similar applications. If so, it’ll notify you.
- Different appeal provisions apply if you’re an employee of the board.
- You should still pay your property taxes on time. If your appeal is successful, you’ll receive a refund with interest. (You’ll need to file a separate claim for refund if you don’t designate your appeal application as a claim for refund, too. See details below.)
- Your appeal must be based on your property’s market value as of January 1<sup>st</sup> of the year you’re filing (the “lien date”). So, the evidence you submit and the market value you request should relate to January 1<sup>st</sup> of the current year.
- You need to file an appeal each year you disagree with your assessment, even if you have an appeal pending from an earlier year.

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<sup>11</sup> The sources for this section are: *Appeals Manual*, *supra* note 3, at 2, 39, 45, 48, 76, 91, 96; *Residential Appeals*, *supra* note 3; *Overview*, *supra* note 3; Cal. Rev. & Tax Code §§ 75.31, 167, 408, 441, 1601, 1603, 1604, 1605, 1605.4, 1605.6, 1606, 1607, 1608, 1609, 1609.4, 1610.8, 1611, 1611.5, 1612.5, 1612.7, 1620, 1621, 1636, 1637, 1639, 1641, 1641.1, 1641.2, 4831, 5097; Cal. Code Regs. tit. 18, §§ 305, 305.1, 305.2, 309, 311, 312, 313, 316, 321, 323, 324, 325, 326; *Prudential Ins. Co. v. County of San Francisco*, 191 Cal. App. 3d 1142, 1148 (Cal. Ct. App. 1987).

<sup>12</sup> A current employee of the board can’t represent you for compensation.

## **A. The Application**

- To begin your appeal, file an application with your county appeals board.
- Check with your board for the delivery address – sometimes you can file electronically.

### **1. Deadline**

The time period for filing your application is usually either:

- **Between July 2<sup>nd</sup> and September 15<sup>th</sup>** (inclusive), or
- **Between July 2<sup>nd</sup> and November 30<sup>th</sup>** (inclusive).

This is called the “regular filing deadline.”

A list of county deadlines is available at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).  
(For 2009, the deadline for most counties is November 30<sup>th</sup>.)  
You should check with your county board of appeals to verify the deadline.

- Your application can be postmarked and mailed on the deadline. (Or you can provide other adequate proof that it was mailed on or before the deadline.)
- If the deadline is a Saturday, Sunday, or legal holiday, you can postmark and mail your application on the next business day.

***Be sure to send your application on time. The board can't hear your case if you don't.***

### **Filing Deadline Exceptions**

In some cases, a different filing deadline might apply; for example:

- Depending on the county: if you already filed a request for reassessment with your assessor based on a decline in value (as opposed to an actual assessment appeal), you can file your application within 60 days of when your assessor mails his/her response to the request, as long as:
  - You submitted your request in writing on the proper form;
  - You made your request by March 15<sup>th</sup>;
  - The assessor's response was mailed on or after September 1<sup>st</sup>;
  - The assessor didn't reduce to the full amount you requested;
  - You file your appeal application by December 31<sup>st</sup>;
  - You include a copy of the assessor's response to your reassessment request with your application.
- If your assessment was made outside the regular assessment period (Jan 1<sup>st</sup> – July 1<sup>st</sup>), different deadlines apply (e.g., for supplemental assessments).
- Sometimes, if you don't receive notice of your assessment within 15 days of the regular filing deadline, you have an additional 60 days from when you receive your notice or tax bill (whichever is earlier). You'd have to submit an affidavit explaining that your notice was late.

*You should contact the clerk of your local appeals board if you have any questions and to verify the deadlines.*

## **2. The Form**

- The application form varies by county.
- Contact your county appeals board for the proper application form.
- If you need to change your application to add substantive information (i.e., information that supports your appeal) after you file it, you must do so by the filing deadline or get approval from your county appeals board. The clerk can grant permission to correct clerical errors past the deadline. *Check with your local appeals board to find out how to file an amendment.*
- If your application is incomplete, the board must notify you and give you reasonable time to correct it.

A sample form with instructions is on the state Board of Equalization website:

[www.boe.ca.gov/proptaxes/pdf/pub30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf) (pages 5-9).

*Do not use the sample form as your application.*

Highlights from the sample application form:

- Sample section 4: you enter your current roll value and your own opinion of value. Your “opinion of value” is your requested assessment – what you think your property was worth on the valuation date (January 1<sup>st</sup>) considering the nearby factory farm.
- Sample section 5: you identify the type of assessment you’re appealing. For appeals based on a decline in value, you’re appealing your regular assessment – which is your property’s value as of January 1<sup>st</sup> of the current year.
- Sample section 6: you identify the reason for your appeal – e.g., decline in value (where the assessor’s roll value exceeds the market value of your property as of January 1<sup>st</sup> of the current year).
- Sample section 7: you request written findings from the board or rebut its findings.
  - You’ll be responsible for any expenses or fees for the written findings. (The application form should have information on the fee.)
  - The findings will include a written summary of the facts, evidence, and methods that the board used in making its decision.
  - If you think you’ll appeal the board’s decision if it’s unfavorable, you should request written findings.
  - You can request findings up until the first day of your hearing. The request should be in writing.
  - The board must provide the findings within 45 days of its decision.
- Sample section 8: you check whether or not you want your application to automatically serve as a refund claim, too. *If you check yes:*
  - The county can process a refund for you without further action on your part, if the county appeals board reduces your assessment.

- If the county appeals board doesn't reduce your assessment, you'd appeal to the Superior Court first, not the Board of Supervisors. (See Step 4: Appealing Board Decisions below for more information.)

## **B. The Hearing**

Many counties have their own local rules about hearings. The rules may help you prepare and present evidence for your hearing, exchange information with your assessor before the hearing, and arrange for a continuance (postponement) if necessary.

*You should contact your county appeals board to get a copy of the rules.*

- The clerk of the board will send you notice of the date, time, and place for the hearing at least 45 days before the hearing.
- The hearing is less formal than a court proceeding.
- Hearings are usually open to the public, but the board can make its decision in private.
- The Board of Supervisors might appoint a hearing officer to conduct the hearing, but only if certain conditions are met (including a request by you for a hearing officer).
  - The hearing officer will then make a recommendation to the board.
  - In some counties, you can ask the board to accept or reject the recommendation or hold a hearing on it.
- You can demand that your hearing be held before the full board (if your board is the board of equalization) or a 3-member panel (if your board is an assessment appeals board appointed by the board of equalization).
- You or your agent must attend the hearing and answer questions under oath, otherwise your application could be denied, unless:
  - You didn't get notice of the hearing;
  - You have good reason not to attend and you notify the board before the hearing date;
  - You and your assessor file a stipulation (see below), and the board accepts the stipulation at the hearing and waives your appearance; or,
  - You request a waiver from attending the hearing in your application, and the board grants it.

If your application is denied for failing to appear, you might be able to file a request for reconsideration. (Check with your local board.)

- The hearing is recorded.
  - You can get a copy of the record (at your own expense) if you submit a request to the board within **60 days** of the board's decision.
  - The record might be a written transcript, a tape recording, or a videotape.
  - You'll want a copy of the record if you appeal the board's decision to court.
- Sometimes, the board will schedule a prehearing conference to discuss scheduling, issues to be addressed in the hearing, etc.
- There are provisions for postponements under certain circumstances.
  - E.g., you can get one automatic postponement if you request it within 21 days of your hearing. Contact your local board for more details.

- Your assessor has the burden of proof, if your appeal is for an owner-occupied single-family dwelling and you supplied the required information to your assessor during the assessment process. (Otherwise, you have the burden of proof.)
  - This means that there's a presumption in your favor, and the assessor has to present evidence to rebut the presumption.
  - You still need to present evidence.

## **1. Preparing for the Hearing**

*Two areas to consider as you prepare for the hearing and the rest of your appeal:*

*1) Specific information about your property that shows how its market value has been decreased by a nearby factory farm. Appendix A has ideas for this type of information and a brief explanation of why decision makers in your appeal should consider it.*

*2) General information that shows nearby factory farms should be considered in property tax assessments. For instance, the examples in Appendix B show that factory farms can and have reduced nearby property values. In some cases, local governments or courts ordered reductions in assessments. You can access some of the studies, articles, and cases at [www.factoryfarmtaxprotest.org](http://www.factoryfarmtaxprotest.org).*

### Evidence

- You need to gather the evidence you'll use at your hearing.
- The board can only consider evidence that you present at the hearing, so be sure to present your evidence there, even if you also attached it to your application.
  - If you appeal the board's decision to the courts, you usually won't be able to present more evidence, so be thorough now.
- The technical rules of evidence and witnesses don't apply, but your evidence should still be relevant to your property's value.
- Your evidence will be in two basic forms:
  - Oral testimony (e.g., from you, a real estate appraiser, or others);
  - Written materials (documents, photos, etc.).
- If you submit a report by someone else (e.g., an appraisal or a realtor's opinion of value), that person must attend the hearing to answer questions.
- You can inspect records about your property's assessment, and sales information for comparable properties in some counties, at the assessor's office.
- The state's appeals manual explains that information about comparable sales is usually strong evidence of market value.
  - If you use comparable sales, you'll want to prove three main points:
    1. That all the sales are arm's length, open market transactions (e.g., that the property was on the open market before it was sold, the buyer and seller weren't forced to buy or sell, the buyer and seller weren't relatives, etc.).
    2. That the properties are physically similar (e.g., similar location, zoning, number of rooms, construction date, size, condition, quality of

construction, other improvements, etc.). *The manual has a “Property Tax Comparison Work Sheet” you can use to help present this information - [www.boe.ca.gov/proptaxes/pdf/pub30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf), page 11.*

3. That the sales are as close to the valuation date as possible (January 1<sup>st</sup> of the year you’re appealing). *The board can’t consider sales of other properties that happened more than 90 days after the valuation date.*
  - You can look for comparable sales data in several different places, e.g.: your local assessor’s office (some have lists of comparable sales); local real estate agents or brokers; real estate appraisers; mortgage brokers. Even if there aren’t sales, you can use other information such as listings, offers, options, and opinions from appraisers, real estate agents, or property owners as evidence of what the sale prices of the other properties might be.
  - Make sure you properly identify each property you use (e.g., with the assessor’s parcel number or full address).
  - You can also drive by the properties to verify they’re similar, and take photographs to use in your hearing.
- If you try to introduce evidence at your hearing that was previously requested by your assessor during the assessment process, but that you didn’t provide, the assessor can get a continuance (a hearing postponement) for a reasonable period of time.
- The board can subpoena (require you to submit) more information for the hearing (e.g., books, records, documents).

### Exchange of Information

Sometimes, you can have an “exchange of information” with the assessor before the hearing. Seeing the assessor’s information before the hearing might help you contest it. *Some boards have their own rules regarding information exchanges – contact your local board to find out.*

- You can request the exchange. Your assessor can request it, too, if your assessed value is more than \$100,000.
- To initiate the exchange, you need to:
  - Submit a request to the assessor and the board at least **30 days** before the hearing. You should include your opinion of value and the information that supports it. If you’re using comparable sales, income, or cost data, there are specific requirements for what you have to include in the information exchange. Check with your local board.
  - The assessor must respond with his/her opinion of value and supporting information at least **15 days** before the hearing. (Or, if the assessor initiates the exchange, you need to respond within 15 days.)
- The information you share should give the assessor “reasonable notice” of what you plan to present at your hearing, but you don’t have to provide all of the details.<sup>13</sup>
  - The evidence you present at the hearing must pertain to what you’ve exchanged, unless the assessor agrees to let you submit new evidence.

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<sup>13</sup> Cal. Code Regs. tit. 18, § 305.1(a); *Bank of Am. v. County of Fresno*, 127 Cal. App. 3d 295, 307 (Cal. Ct. App. 1981).

- Either party can submit new evidence in response to the information received during the exchange – but in this case the other party can get a reasonable continuance (delay of the hearing) upon request.
- If the board finds “willful noncompliance” from a party in responding to a request, that party won’t be able to present evidence at the hearing (but can comment on the other side’s evidence).

## **2. At the Hearing**

- The board will announce your name and application number and verify that you’re present.
- The board will announce the nature of your application, the assessed value of your property on the local roll, and your opinion of value.
- The board might ask you or the assessor to describe:
  - the property;
  - the issues the board has to decide; and
  - any areas where you and the assessor agree.
- Both sides have “reasonable opportunity” to present evidence, cross-examine (question) the other side’s witnesses, ask questions about the other side’s evidence, make their arguments, and rebut the other side’s case.
  - The party with the burden of proof presents evidence first. (For appeals of single-family, owner-occupied dwellings, the assessor has the burden of proof.)
  - Testimony is taken under oath.

## **3. After the Hearing**

- The board might make its decision at the hearing, or afterwards. If afterwards, the clerk of the board will mail notice of the decision to you.
- The board will assign a value to your property based on the evidence from the hearing. It might not be the value that either you or the assessor requested.
- The board’s decision must be supported by the “weight” or a “preponderance” of the evidence. This basically means that you have to show it’s more likely than not that you deserve an assessment reduction.
- The board can’t rehear or reconsider its decision, unless:
  - There’s a clerical error, or
  - The decision was entered against you because you didn’t appear for the hearing, and the board decides you had good cause based on information you provided within a certain time period. (Check with your local board for more details.)
- If the board doesn’t make a decision within 2 years of when you filed your application, your opinion of value will usually become your assessment for that year, unless you and the board agree to an extension. There are some exceptions, e.g., if you didn’t file your application on time or didn’t comply with a request for exchange of information.
- If you’re successful, your new assessed value will be used for the current year, but not necessarily the following years. Your assessor has to keep re-appraising your property in subsequent years until its market value is higher than its base year value adjusted for

inflation. (Your taxable value will always be the lower of the two.) You can check the local roll each year to see if you need to appeal your assessment again.

If you disagree with the board's decision, you can appeal it. Where you appeal depends on whether or not you made your original appeal application a claim for refund. (See below, Step 4: Appealing Board Decisions.)

### **C. Stipulations**

You and your assessor can come to an agreement about your assessment before the hearing. If you do, you'll need to:

- Put the agreement (called a "stipulation") in writing. It should contain:
  - The agreed upon full value, and
  - The facts supporting the new value.
- Make sure it's signed by you, your assessor, and the county's attorney.

The board can then accept or reject the stipulation.

- If it accepts it, it can waive your appearance at the hearing.
- If it rejects it, it will schedule a hearing on your application.

In some decline in value appeals, if you and your assessor agree to a reduction, he/she can enter it on the roll without filing a stipulation. In that case you can seek to withdraw your application from the appeals process.

*Check with the clerk of your county appeals board to find out about procedures and filing deadlines for stipulations.*

## IV. Step 4: Appealing Board Decisions<sup>14</sup>

If you disagree with the board's decision, you can appeal it to the Board of Supervisors or the Superior Court. In either case, your appeal will be a claim for a refund on the grounds that your assessment was too high.

- If you made your appeal application with the board a claim for a refund, file your appeal with the Superior Court.
- If you didn't make your appeal application a claim for a refund, file your appeal with the Board of Supervisors. You can then appeal the Supervisors' decision to Superior Court.

### Board of Supervisors

- The deadline for filing a claim with the Board of Supervisors is either:
  - Within **1 year** of whichever is earlier:
    - Notice from the county appeals board of its decision, if the notice doesn't tell you to file a claim for refund; or
    - After 2 years from your appeal application, if the county appeals board fails to make a decision.
- OR*
- Within **6 months** of notice of the county appeals board decision, if the notice tells you to file a claim for refund within 6 months.
- The claim must be in writing and explain:
  - Whether your claim applies to all or just a part of your assessment, and
  - The reasons for your claim.

*Please check with your local Board of Supervisors for more information on filing a claim for refund or appealing the county appeals board decision.*

### The Superior Court

The Superior Court is California's trial-level court. Each county has one.

The law doesn't require you to have an attorney to appeal to the Superior Court. However, to ensure that you meet all the Court's requirements and present your best case, you should seriously consider seeking legal counsel if you appeal to this level.

This section only gives a few highlights of the Superior Court process. You'd also need to follow other provisions.

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<sup>14</sup> The sources for this section are: *Residential Appeals*, *supra* note 3; *Appeals Manual*, *supra* note 3, at 109; Cal. Judicial Branch, About California Courts, [www.courtinfo.ca.gov/courts/about.htm](http://www.courtinfo.ca.gov/courts/about.htm); Cal. Rev. & Tax Code §§ 5097, 5097.02, 5141, 5142, 5147; Cal. Civ. Proc. Code § 1094.5, *held unconstitutional on other grounds by State Personnel Bd. v. Dep't of Personnel Admin.*, 37 Cal. 4<sup>th</sup> 512 (2005); *Hunt-Wesson Foods, Inc. v. County of Alameda*, 41 Cal. App. 3d 163, 176 (Cal. Ct. App. 1974); *Prudential Ins.*, 191 Cal. App. 3d at 1148.

- The deadline for filing the appeal is within **6 months** of when the county Board of Supervisors rejects your claim for refund. This means:
  - If you made your original appeal application a claim for a refund, within 6 months of the county appeals board decision or the date your final installment of taxes is due, whichever is later;  
*OR*
  - If you didn't make your original appeal application a claim for a refund and had to appeal to the Board of Supervisors first, within 6 months of the Board of Supervisors decision.
    - If the county Board of Supervisors doesn't mail notice of a decision on your claim for refund within 6 months of when you filed it, you can consider it rejected and file an action in Superior Court.
- There's no jury. A judge will decide your case.
- You usually won't be able to present new evidence here. Instead, the judge will review the evidence already in the record to see if the county's decision was supported by substantial evidence.<sup>15</sup>

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<sup>15</sup> If you were to challenge the assessor's *method* as invalid (as opposed to how he/she applied it to reach your assessment), the judge would review your case to decide whether the method was "arbitrary, in excess of discretion, or in violation of the standards prescribed by law." *Prudential Ins.*, 191 Cal. App. 3d at 1148.

## GLOSSARY<sup>16</sup>

### **Assessed Value**

A property's fair market value/fair cash value on the roll (from 1975 or after a decline in value or change in ownership/new construction), before inflation adjustments.

### **Assessment Year**

The year between two succeeding lien dates (e.g., the 2009 assessment year is the year between January 1, 2009 and January 1, 2010).

### **County Assessor**

The locally elected or appointed official in each county responsible for conducting the county's assessments. Assessors must be certified by the state.

### **Base Year Value**

A property's market value as of the 1975 lien date; or the market value after a change in ownership or construction; or the market value after a decline in value below the previous base year value adjusted for inflation.

### **Board of Supervisors**

A county-level government body comprised of five elected members.

### **Comparative Sales Approach**

Valuation technique that estimates a property's value by comparing it with recent sale prices (or listings, offers, etc.) of other similar properties.

### **Cost Approach**

Property valuation technique that estimates a property's value by adding the land value to the cost new of improvements, minus depreciation.

### **Cross Examination**

Questioning the other side's witness/es.

### **Current Roll**

The roll with the properties on which current taxes are a lien.

### **Current Roll Value**

Your property's value on the current roll.

### **Economic Obsolescence (or "External Obsolescence")**

An element of depreciation caused by influences outside the property (e.g., industrial encroachment on a residential neighborhood).

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<sup>16</sup> The sources in part for this section are Cal. Rev. & Tax Code §§ 75.7, 75.9, 104, 105, 109, 110.5, 117, 118, 125, 135; *Residential Appeals*, *supra* note 3; *Appeals Manual*, *supra* note 3, at 165; *Assessors' Handbook*, *supra* note 3, at 82.

**Evidence**

Information that you present to support your claim for an assessment reduction – e.g., documents, photographs, and testimony from witnesses.

**Exemption**

Relief from the requirement to pay property taxes for certain types of property (e.g., charitable associations).

**Full Cash Value**

See “market value.”

**Income (or Capitalization) Approach**

Valuation technique that estimates a property’s value based on its potential income stream.

**Lien Date**

The date when taxes for any given year become a lien on the property (January 1<sup>st</sup>). In assessment appeals, the date as of which the market value of your property is determined.

**Local Roll**

The part of the assessment roll with properties assessed by the county assessor (as opposed to properties assessed by the state).

**Market Value (or “full cash value”)**

What a property would sell for on the open market between a knowledgeable buyer and seller under ordinary circumstances.

**Party**

A person who is an active participant and has a stake in a case or proceeding – e.g., the taxpayer or the assessor.

**Real Property**

Primarily, land and improvements/structures on the land.

**Regular Filing Deadline**

The time period for filing assessment appeals based on a decline in value: July 2<sup>nd</sup> to September 15<sup>th</sup> or November 30<sup>th</sup>, depending on the county.

**Roll**

The entire assessment roll for a county, including state-assessed properties and locally assessed properties.

**State Board of Equalization**

An elected, state-level agency that oversees various tax matters in the state and assesses some properties such as regulated railroads and utilities.

**Supplemental Assessment**

An assessment of a property's fair market value after a change in ownership or new construction is completed.

**Supplemental Roll**

The assessment roll with properties that have had a change in ownership or new construction completed.

**Taxable Value**

For any given year, a property's base year value adjusted for inflation or its full market value, whichever is less. (Note: if a property has changed ownership or had new construction, the base year value will be based on the year of construction/change in ownership, not 1975.)

**Testimony**

A statement given by a witness under oath.

**Valuation Date**

In decline in value appeals, the lien date of the current year (January 1<sup>st</sup>).

**Witness**

A person who gives oral or written testimony on behalf of a party in a case, who has firsthand knowledge or an expert opinion about the subject of the case.

## APPENDIX A – IDEAS FOR INFORMATION TO SUBMIT ABOUT YOUR PROPERTY

*You can use the ideas in this appendix to help you prepare for your informal meeting with your assessor (if any) and your county appeals board hearing.*

The ideas listed here are only examples. If a nearby factory farm impacts your property in a way that isn't listed, you could use information about that as well. You should present as much information as you need to show that you deserve an assessment reduction. Your information might include photographs, documents, test results, personal statements from you or others, etc.

*Note: the decision maker in your appeal may give different levels of consideration to the different types of information you submit.*

### **Physical Manifestations**

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

- Poor air quality caused by animal waste or feed storage.
- Water pollution caused by the factory farm (e.g., contamination of groundwater, well water, streams, rivers, ponds, lakes, etc.)
- 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 (e.g., ugly manure lagoons, unsightly manure sprayfields, unattractive industrial buildings, etc.).
- Substances leaching from the factory farm (e.g., fecal matter, antibiotics, hormones, heavy metals, etc.).
- 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).

### **Recent Appraisal or Testimony of Appraiser**<sup>17</sup>

If you have the resources to get an appraisal, it's probably a good idea. The state manual on residential appeals lists appraisals and appraiser testimony as potential evidence.

The appraisal should be recent - based on your property's value on the January 1<sup>st</sup> lien date if possible - and should explain how your property's market value is negatively impacted by the factory farm. It should conform to the same principles of valuation by which California's state and county assessors are bound, outlined in the *Assessor's Handbook* available at [www.boe.ca.gov/proptaxes/ahcont.htm](http://www.boe.ca.gov/proptaxes/ahcont.htm). The "Basic Appraisal" section of the handbook

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<sup>17</sup> *Residential Appeals*, *supra* note 3, at 9; *Appeals Manual*, *supra* note 3, at 74-75; Cal. Code Regs. tit. 18, § 324(c).

describes the primary valuation approaches (cost, income, comparable sales) and the factors that might go into each.

Generally, appraisers should “analyze all the data available on a subject property and utilize the most applicable approach(es) in the appraisal.”<sup>18</sup> For single-family residences, the cost and comparative sales approaches are usually most appropriate.

If you submit an appraisal, your appraiser must attend your hearing to answer questions about it.

Appendix D has information on how to find a California appraiser.

You might want to make sure your appraiser is accredited. The state Board of Equalization recognizes these accrediting organizations for appraisers: the Appraisal Institute, the International Association of Assessing Officers, the International Right of Way Association, the National Association of Real Estate Appraisers, the National Association of Review Appraisers, the Society of Auditor-Appraisers, the American Society of Appraisers, the American Society of Farm Managers and Rural Appraisers, and the National Association of Independent Fee Appraisers.<sup>19</sup>

### **Comparable Sales**<sup>20</sup>

Information showing that the sale prices of similar properties are less than your assessment. Comparable sales evidence is generally favored as good evidence of value.

- Similar properties share characteristics like character, size, situation, usability, and zoning or other legal restrictions.
- The sales should be near the lien date. They can't be more than 90 days after the lien date.
- The properties must be in the same location as yours - “sufficiently near the property being valued.”
  - You could include information on similar properties that are near factory farms (e.g., information showing that a similar property sold for less because it's near a factory farm).
  - 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.
- You can also use listings, offers, options, and opinions from appraisers, real estate agents, or property owners as evidence of what the sale prices of the other properties might be.
- Make sure you properly identify each property you use by the assessor's parcel number or a full address.

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<sup>18</sup> *Appeals Manual*, *supra* note 3, at 74.

<sup>19</sup> *Appeals Manual*, *supra* note 3, at 6.

<sup>20</sup> Cal. Rev. & Tax Code §§ 402.5, 408.1(d), 408.3; *Residential Appeals*, *supra* note 3, at 9-12; *Appeals Manual*, *supra* note 3, at 76.

In some counties, you can inspect information on property transfers and characteristics of other properties in your area at your assessor's office. Check with your county assessor. You can also look for comparable sales data from local real estate agents or brokers, local appraisers, or mortgage brokers. You can drive by the properties to verify they're similar and take photographs to use in your hearing.

### **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.

### **Proximity**

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

Check with your county assessor's office to find a parcel map.<sup>21</sup>

### **Marketability**

- Information showing that your property hasn't sold or has taken longer to sell because of a nearby factory farm (e.g., you or a local realtor might explain that potential buyers raised concerns about the factory farm and were therefore 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's 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**<sup>22</sup>

Information about the cost of reducing any harmful impacts of a nearby factory farm on your property. For example:

- The cost of cleaning up 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.

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<sup>21</sup> FAQs, *supra* note 3.

<sup>22</sup> An acceptable value for contaminated property is its fair market value as if uncontaminated, minus the cost to cure the contamination. *Mola Dev. Corp. v. Orange County Assessment Appeals Bd.*, 80 Cal. App. 4th 309, 327-28 (Cal. Ct. App. 2000).

## **Statements of Professionals**

Professional statements that factory farms devalue nearby properties. For example:

- A newspaper article reporting that a California 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.

The professional could testify as a witness for you. If you submit a professional opinion about your property on paper as evidence, the professional should be at the hearing to answer questions about it.

## **Stigma**<sup>23</sup>

Information showing that your property has stigma (e.g., negative feelings) 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 indicate that nearby properties such as yours suffer from stigma.

## **Purchase Price**

*This type of evidence is most likely to come up in base year value appeals (as opposed to decline in value appeals), where you're appealing your property's new base year value based on a change in ownership.*

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 and a description of the factory farm's influence on the sale).

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<sup>23</sup> California courts have recognized stigma as relevant in the context of property tax assessments. See, e.g., *Mola*, 80 Cal. App. 4th at 318-19 ("A buyer might pay less . . . because of the stigma effect . . . . After all, there will always be the fear that not all the pollution was cleaned up.") (citations omitted); *San Diego Gas & Elec. Co. v Daley*, 205 Cal. App. 3d 1334, 1349 (Cal. Ct. App. 1988) (approving diminution in value evidence on basis that "fear of the danger existed and would affect market value"), *disapproved on other grounds by Los Angeles County Metro. Transp. Auth. v. Continental Dev. Corp.*, 16 Cal. 4th 694, 720 (1997). Note that in some other contexts California courts haven't favored considering stigma (e.g., in certain tort claims for recovery of damages), but stigma hasn't been ruled out as being relevant to a property's diminution in value. E.g., *Santa Fe P'ship v. ARCO Products Co.*, 46 Cal. App. 4th 967, 983-84 (Cal. Ct. App. 1996).

## **Assessments of Other Properties**

*Note: This approach is generally not useful in California, where assessed values of similar properties can vary so widely because of Proposition 13.*

- 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 wasn't taken into proper consideration in your assessment.

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## **Why should the county appeals board consider this kind of information in my tax appeal?**

California law and guidance documents show that a property's location and external factors are relevant considerations in determining its market value. For instance, the property tax rules direct assessors to take into account differences in properties, such as differences in location, when using the comparable sales approach.<sup>24</sup> Both the cost and income methods account for loss in value caused by obsolescence, which includes economic obsolescence (or "external obsolescence") caused by outside influences.<sup>25</sup> Appraisers are also urged to "analyze all the data available on a subject property," and then use the best approach or approaches to value it.<sup>26</sup> Thus, there are compelling reasons to consider nearby factory farms in property tax assessments.

The *Appraisal Journal* also includes useful information about how and why nearby factory farms should be considered in assessments. A 2001 article by John A. Kilpatrick (available at [www.greenfieldadvisors.com/publications/conanimal.pdf](http://www.greenfieldadvisors.com/publications/conanimal.pdf)) explains that a factory farm can devalue nearby properties.<sup>27</sup> (California courts have cited the *Appraisal Journal* with favor,<sup>28</sup> so the article could be helpful.)

The article outlines several factors that should be considered, including stigma; the type of subject property; the distance to the factory farm; physical manifestations; engineering/scientific testing; impacts on property use; marketability evidence; and, impacts on the highest and best use.<sup>29</sup> The influence of these factors can reduce a property's market value by 50-90%<sup>30</sup>

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<sup>24</sup> Cal. Code Regs. tit. 18, § 4(d).

<sup>25</sup> *Id.* §§ 6(e), 8(a); *Assessors' Handbook*, *supra* note 3, at 81.

<sup>26</sup> *Appeals Manual*, *supra* note 3, at 74.

<sup>27</sup> John A. Kilpatrick, *Concentrated Animal Feeding Operations and Proximate Property Values*, 39:3 *Appraisal J.* 301, 302 (2001), available at <http://www.greenfieldadvisors.com/publications/conanimal.pdf>

<sup>28</sup> See *Meakin v. Steveland, Inc.*, 68 Cal. App. 3d 490, 504 (Cal. Ct. App. 1977); *State ex rel. State Public Works Bd. v. Covich*, 260 Cal. App. 2d 663, 669 (Cal. Ct. App. 1968).

<sup>29</sup> Kilpatrick, *supra* note 27, at 306.

<sup>30</sup> *Id.*

- **Stigma** - any of the “unknowns and risks associated with ownership of the property.”<sup>31</sup> As other writers have noted, because stigma is based on perceived risks (“[b]ecause buyers are people, perceptions, and not necessarily facts and legal principles, form the basis of their opinions”<sup>32</sup>), it may be difficult to quantify, but it should not be overlooked.<sup>33</sup>
- **Distance** - generally, the closer the factory farm, the greater its impact on property values.<sup>34</sup>
- **Physical manifestations** - various impacts of factory farms, e.g., impaired water quality can reduce a neighboring property’s value;<sup>35</sup> hydrogen sulfide emissions from manure lagoons may sicken neighbors;<sup>36</sup> dust, odors, and flies carrying animal blood, feces, or antibiotic-resistant bacteria may also impair a neighboring property’s value.<sup>37</sup>
- **Marketability evidence** - evidence about the length of time it takes to sell, or the unsalability of, a property.<sup>38</sup> For instance, as Kilpatrick reports, some rural homeowners in Michigan were unable to sell their home next to a pork processing facility. Pending litigation, the pork processing company offered to compensate them for 60% diminution in the market value of their home.<sup>39</sup>
- **Impacts on highest and best use** – where the factory farm influences the use and enjoyment of your property, like from odor or flies.<sup>40</sup> This factor might include things like being unable to grill out, open windows, play in the yard, or hang clothes out to dry.

You can access the article at [www.greenfieldadvisors.com/publications/conanimal.pdf](http://www.greenfieldadvisors.com/publications/conanimal.pdf) or from [www.factoryfarmtaxprotest.org](http://www.factoryfarmtaxprotest.org).

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<sup>31</sup> *Id.* at 302.

<sup>32</sup> See Vincent D’Elia & Catherine M. Ward, *The Valuation of Contaminated Property*, 111 *Banking L.J.* 350, 359 (July-Aug. 1994).

<sup>33</sup> See Bill Mundy, *Stigma and Value*, 60:1 *Appraisal J.* 7 (Jan. 1992).

<sup>34</sup> Kilpatrick, *supra* note 24, at 304-05 (citing University of Minnesota study).

<sup>35</sup> *Id.* at 304 (citing Kirshner & Moore study).

<sup>36</sup> *Id.* at 305 (describing illnesses near CAFOs in Minnesota).

<sup>37</sup> *Id.* at 305-06. See also Iowa State University & The University of Iowa Study Group, *Iowa Concentrated Animal Feeding Operations Air Quality Study: Final Report* 158 (2002), available at [www.ehsrsrc.uiowa.edu/CAFOstudy/](http://www.ehsrsrc.uiowa.edu/CAFOstudy/) (Chapter 7) (odor, dust, noise, and “general decline in the natural beauty of the area” from CAFOs can depress sales prices (citations omitted)).

<sup>38</sup> See D’Elia & Ward, *supra* note 32, at 360 (“longer marketing period” and “inability to sell” illustrate perceptions of devaluation).

<sup>39</sup> Kilpatrick, *supra* note 27, at 306.

<sup>40</sup> *Id.* at 302.

## APPENDIX B – EXAMPLES OF DEVALUED PROPERTIES

You can access some of these studies, articles, and cases at [www.factoryfarmtaxprotest.org](http://www.factoryfarmtaxprotest.org).

### Selected Studies & Reports

In describing the economic costs of CAFOs to rural communities, the recent Union of Concerned Scientists report stated that “because property values are reduced near CAFOs, the residential tax base may suffer as well.”

~ Doug Gurian-Sherman, Union of Concerned Scientists, *CAFOs Uncovered: The Untold Costs of Confined Animal Feeding Operations*, at 61 (April 2008).

The recent Pew Commission report on industrial farm animal production described the various negative impacts that factory farm facilities have on the environment, public health, animal welfare, and rural communities. The report did not directly address declining property values, but did note the negative influence factory farms have on rural social capital and the rights of neighbors to enjoy their own properties.

~ Pew Commission on Industrial Farm Animal Production, *Putting Meat on the Table: Industrial Farm Animal Production in America*, at 40-49 (April 2008).

A technical report for the Pew Commission report discussed various CAFO studies and found that: “Industrialization of animal agriculture leads to the reduced enjoyment of property and the deterioration of the surrounding landscape, which are reflected in declining home values and lowering of property tax assessments. Recurrent strong odors, the degradation of water bodies, and increased populations of flies are among the problems caused by CAFOS that make it intolerable for neighbors and their guests to participate in normal outdoor recreational activities or normal social activities in and around their homes.”

~ Pew Commission on Industrial Farm Animal Production, *Community and Social Impacts of Concentrated Animal Feeding Operations*, at 31.

In Iowa, one 1996 study found that proximity to a hog CAFO decreased neighboring property values in the following order: 40% within ½ mile; 30% within 1 mile; 20% within 1.5 miles, and; 10% within 2 miles.

~ William J. Weida, *The CAFO: Implications for Rural Economies in the U.S.* 1 (Colo. College & GRACE Factory Farm Project 2004) (citing Padgett & Johnson).

Another Iowa study found that there may be a 1-10% reduction in property values of residences upwind of new CAFO facilities, and that the drop in value “helps explain opposition by rural residents to large-scale feeding operations.”

~ Joseph A. Herriges et al., *Living with Hogs in Iowa: The Impact of Livestock Facilities on Rural Residential Property Values* 19-20 (Iowa State Univ. Ctr. for Agric. Dev. Working Paper 03-WP 342 (Aug. 2003)).

A 2008 University of Northern Iowa study analyzed house sales in Black Hawk County, Iowa to determine the effect of hog CAFOs on property values. It found “large adverse impacts suffered by houses that are very close (within 3 miles) to and directly downwind from a CAFO.”

~ H. Isakson & M. D. Ecker, *An Analysis of the Impact of Swine CAFOs on the Value of Nearby Houses* 19 (Univ. of N. Iowa Technical Report, July 23, 2008).

A 1999 study in Missouri found that the average loss of land value within three miles of a CAFO was \$112/acre.

~ Mubarak Hamed et al., *The Impacts of Animal Feeding Operations on Rural Land Values 2* (Cmty. Policy Analysis Ctr., Univ. of Mo., May 1999) (finding that “there is a relationship between proximity to a CAFO and the value of property”).

A Sierra Club study reported that county assessors in at least eight states lowered property taxes for neighbors of factory farms.

~ William J. Weida, *Nutrient Management Issues* (GRACE Factory Farm Project, Apr. 4, 2001) (citing Sierra Club, *Property Tax Reductions* (Mar. 13, 2000)).

A study in Berks County, Pennsylvania evaluated the impact of potential local disamenities on neighboring properties. It found that the impacts of CAFOs on neighboring property values did not vary significantly by species or by differences in the sizes of the operations.

~ Richard Ready & Charles Abdalla, *The Impact of Open Space and Potential Local Disamenities on Residential Rural Property Values in Berks County, Pennsylvania*, at i (Penn. State Univ., Staff Paper No. 363, June 2003).

A Putnam County, Missouri study found a \$58/acre loss of value for properties within 1.5 miles of a CAFO facility.

~ William J. Weida, *The Evidence for Property Devaluation Due to the Proximity to CAFOs 6* (Col. College & GRACE Factory Farm Project, Jan. 21, 2002).

Three different North Carolina studies, described in a presentation at the University of Kentucky, found that proximity and animal density have significant, negative impacts on the market values of residential properties.

~ Michael Thomas et al., *A Comparison of Three Recent Hedonic Models of Hog Farm Discommodity in Coastal North Carolina: Evidence of Diseconomies of Scale and Brown Zones* (May 2003) (citing studies of Bruton, Ansine et al., and Kim).

A 1996 newsletter from the Environmental Protection Agency’s National Center for Environmental Economics reported on an early North Carolina State University study that used hedonic analysis to make various findings on factory farms and their negative impacts on residential land values.

~ USEPA, National Center for Environmental Economics, *Effects of Hog Operations on Residential Property Values*, 3:12 Newsletter (Dec. 1996).

A recent white paper by the Institute of Science, Technology and Public Policy reported on the negative impacts hog CAFOs have in Iowa, including “marked[] and consistent[]” decreases in land values and quality of life in areas near CAFOs. The report noted a study finding that “[p]roximity to a CAFO can reduce the value of a home by 40%.”

~ Institute of Science, Technology and Public Policy, *Concentrated Animal Feeding Operations (CAFOs): Assessment of Impacts on Health, Local Economies, and the Environment with Suggested Alternatives 3, 6* (post February 2007) (citing study of Park, Lee, and Seidl).

## Selected Articles

This 2001 article in the *Appraisal Journal* explains how CAFOs can negatively impact proximate property values, and lists several factors that should be considered in valuing those properties.

~ John A. Kilpatrick, *Concentrated Animal Feeding Operations and Proximate Property Values*, 39:3 *Appraisal J.* 301 (2001).

**A 2007 article in the *Agriculture and Human Values* journal evaluated studies on industrialized farming and community impacts from the 1930s forward. It reported predominantly detrimental effects, including a decline in real estate values for residences close to hog CAFOs.** ~ Lobao & Stofferahn, *The Community Effects of Industrialized Farming: Social Science Research and Challenges to Corporate Farming Laws, Agric. & Human Values* (2007).

A 2006 article in the *Journal of Ecological Anthropology* recognized the ill effects of factory farms on neighboring properties: “In addition to their negative effects on the local economy and tax base, large corporate operations are the source of environmental issues that threaten the property values of rural and urban residents. This strains the economic base and places higher burdens of taxation on remaining residents.”

~ Barbara J. Dilly, *Tax Policy and Swine Production in Iowa*, United States, 10 *J. Ecological Anthropology* 45, 48 (2006).

An Iowa paper reported on the results of the University of Northern Iowa study mentioned above. One interviewee said that his neighbor had been offered \$1 million for his land before plans for a hog lot were announced, but that after the announcement, “the would-be buyer walked away.” “He lost almost \$1 million right there . . . . And it’s not necessarily smell. It’s psychological . . . . They don’t want anything to do with them (hog lots) if they see them.” Another interviewee, who had recently bought land in the area, said she “would not have bought the house and all the surrounding property . . . at above market value . . . if a CAFO was going to be built a mile away. . . . And to tell you the truth, I’ll sell my property at a huge loss to move away if they build these things.”

~ *UNI Study: Hog Lot Cuts up to 15% off Nearby Home Values*, Waterloo Courier, Mar. 12, 2007.

Coverage of the 2007 Food and Family Farm Presidential Summit in Iowa noted that “many neighbors say the [CAFOs] stink up the air and foul the water, devastate their property values, and drive small farmers out of business.”

~ Jennifer Jacobs, *Candidates Tout Their Farm Credentials*, Des Moines Register, Nov. 11, 2007.

In January 2007, Indiana residents turned out to testify before the state legislature on a CAFO moratorium bill. One woman testified that a businessman was “driven to suicidal thoughts because he was unable to sell his home after six years because of the odor from a nearby CAFO.” Another testified that “[d]ecreased property value because of CAFOs mean [sic] decreased revenue from property taxes, which means less money for our schools.”

~ Jondi Schmitt, *Hoosiers Voice CAFO Concerns: Proposed Bill Would Put Three-Year Moratorium on Start of Construction*, South Bend Tribune, Jan. 30, 2007.

The Indiana House passed a bill in February 2007 that would prohibit new CAFOs within 1 mile of cities, towns, schools, and health facilities. One representative who supported the bill said he “want[ed] the pork industry to grow” in Indiana, but that growth could happen “while having respect to our neighbors.” “CAFOs do decrease property values,” he said.

~ Niki Kelly, *General Assembly: House Restricts Feed Farms*, The Journal Gazette, Feb. 22, 2007.

A Michigan Land Use article reported that a tax tribunal reduced the assessments for properties adjacent to CAFOs. It ordered local officials to reduce the taxable values of at least five rural homes by 35% based on problems with stench from a hog livestock factory and on “slim sale chances” for the homes.

~ Patty Cantrell, *Michigan Tax Tribunal Recognizes Hog Factory Stench* (Mich. Land Use Inst., Dec. 7, 1999).

Clark County, Illinois established assessment abatements for fifty residential homes around a hog CAFO in the following order: 30% reduction within ½ mile; 25% reduction within ¾ mile; 20% reduction within 1 mile; 15% reduction within 1 ¼ miles; 10% reduction with 1 ½ miles.

~ William J. Weida, *The Evidence for Property Devaluation Due to the Proximity to CAFOs* 6 (Col. College & GRACE Factory Farm Project, Jan. 21, 2002).

In Waseca County, Minnesota, a county assessor designed a “smell location chart” to determine reductions in values of properties near feedlots. Factors in the percentage of reduction allowed included the proximity to the feedlot, the number of animals, and the presence of a manure lagoon.

~ Douglas Clement, *Knee Deep in Feedlot Feuds*, FedGazette, July 2001.

A Peoria, Illinois newspaper reported that county officials lowered property values for at least 20 people with homes within two miles of a large sow farm and its odor. The tax board decreased assessments by 30% for neighbors within 1 ½ miles of the operation, and 10% for those within 2 miles of the facility.

~ *Board Smells Lower Land Values near Hog Farm*, The Journal Star, May 6, 1998, at A1.

A 2006 Letter to the Editor in opposition to proposed legislation that would weaken Michigan’s environmental laws described the “severe pollution” that CAFOs cause. The author explained that the growing number of CAFOs in Michigan was “threatening our public health, our rural communities and the viability of Michigan’s 52,000 farms.” She also noted that “[t]he stench from CAFOs has led to reductions in property values of up to 70 percent by the Michigan Tax Tribunal for nearby residents no longer able to enjoy or sell their homes.”

~ Anne Woiwode Letter to the Editor, *Animal Sewage from Livestock Farms Threatens Communities*, Kalamazoo Gazette, May 15, 2006.

In February 1998, residents of Caribou, Maine petitioned the city council for a temporary ban on factory pig farms. Among concerns were “strong odor from waste, surface and ground water contamination and plummeting property values.”

~ Gloria Flannery, *Caribou Councilors Seek Ban on Piggery; Fears of Pollution, Odor Lead to Ordinance Proposal*, Bangor Daily News, Feb. 25, 1998.

In an article summarizing newspaper coverage of concerns about large-scale swine facilities (LSSF) in Illinois, a “distinct undercurrent” of claims against the facilities was that they were

“difficult for communities.” Specifically, “[s]ources were concerned that LSSF were socially disruptive: they went against traditional community values, destroyed the community’s history, violated ethics of neighborliness, and created community conflict. In addition, they were concerned that the community would have to develop infrastructure capacity to handle the effects of LSSF, paying for social services, schools, and health care for migrant workers and cleaning up spills and abandoned lagoons. Those opposed to LSSF also maintained that the large-scale operations had no overall economic benefit for communities because they displaced more jobs than they created, decreased property values and made alternative industries, such as tourism, less viable.”

~ A.E. Reisner, *Newspaper Coverage of Controversies about Large-Scale Swine Facilities in Rural Communities in Illinois*, 83:11 J. Animal Sci. (Nov. 1, 2005).

### **Selected Cases**

In Pasco, Washington, an appraisal done for litigation purposes found an over 50% reduction in value of a family farm impacted by neighboring CAFO dust, flies, fecal matter, and odor. The CAFO settled the lawsuit by relocating the plaintiffs and buying their farm.

~ John A. Kilpatrick, *Concentrated Animal Feeding Operations and Proximate Property Values*, 39:3 Appraisal J. 301, 305 (2001).

In January 2002, in Calhoun County, Iowa, a jury awarded \$76,400 in damages to four property owners who claimed a 4,000-hog operation within a mile of their properties diminished their property values. In another Iowa county, a Court had recently awarded \$100,000 to other property owners for decreased property values from a nearby hog feeding operation.

~ Jerry Perkins, *Jury Sides against Hog-lot Firm: A Total of \$76,400 Will Go to Residents Near the Facility*, Jan. 26, 2002.

In a 2002 Iowa nuisance case, the Court ordered a pork company to pay \$100,000 to homeowners when their home dropped \$50,000 in value after a nearby CAFO was built. The plaintiffs had alleged that the CAFO attracted bugs and harmed their physical and emotional health.

~ Associated Press, *Judge Awards Iowa Couple \$100,000 in Hog Lot Lawsuit*, Amarillo Globe-News, Jan. 12, 2002.

In a 1997 Indiana Tax Court case, property owners asserted that a state board did not adequately consider the negative effects a proximate hog operation had on their neighborhood when assessing their property. To support their claim that odors from the operation impaired the enjoyment of their property, the plaintiffs presented two jars of air taken from their yard to the hearing officer. The Tax Court held that the plaintiffs met their burden of proving their assessment was incorrect based on the proximate hog operation’s effect on the desirability of their neighborhood. Relevant evidence that the plaintiffs presented included the two jars of air “redolent with swine” (though unopened, the hearing officer conceded they would smell bad), and verbal testimony about how the odor impaired the enjoyment of their property (they were unable to play tennis, open windows, or hang clothes out).

~ *Corey v. State Bd. of Tax Comm’rs*, 674 N.E.2d 1062, 1063, 1065-66 (Ind. Tax. 1997) (reversing state board’s assessment on these grounds).

In a case before Indiana’s Court of Appeals that was basically a zoning challenge to a proposed CAFO, some people who lived near the proposed CAFO presented evidence that their property

values would decline if the CAFO were built. They presented testimony by their Township Assessor, who said:

The first thing that has to happen if this hog operation goes in, is the neighborhood value will have to be lowered from a good to a fair or a poor . . . . [T]here's some houses like Flynn's [sic], Bowmans and Jerry Marsh's, David Helt's there's some of them that the Sexton's house, there's two of them there that are pretty new houses, Steve Bowman's sister just built a new house up there. I wouldn't be surprised if they wouldn't drop 30 percent, I don't think it would be out of the question. So the property values will decrease in this area.

The Court held that the testimony was enough to show that the people near the proposed CAFO would “suffer a pecuniary loss” if the CAFO permit were granted.

~ *Sexton v. Jackson County Bd. of Zoning Appeals*, 884 N.E.2d 889, 893-94 (Ind. App. 2008).

In 2002, a Nebraska Court held that a tax commission should have considered the effect of a nearby factory farm on a taxpayer's property value. The taxpayer presented evidence from an appraiser who “considered that a potential buyer would take into account the odor produced by the hog farrowing facility,” and adjusted the property's value downward for that and other reasons. The Court made several strong statements illustrating its conviction that factory farms impact neighboring property values:

In the context of negotiations between a willing buyer and seller to arrive at fair market value, the neighboring hog facility and the house's location would unquestionably affect the market value of Livingston's house. Any other conclusion would mean that two identical houses, one located next to the railroad switching yard and the other next to the country club golf course, have identical values – an obviously arbitrary and illogical conclusion that no reasonable person would reach. . . .

That many potential buyers would not look favorably upon the hog facility, and judge the home's value with reference thereto, is demonstrated by some well-known Nebraska cases in which homeowners have successfully sued hog facility owners for damages caused by interference with the use of their nearby homes. . . .

No reasonable fact finder could conclude that in the real estate marketplace, a potential buyer would not notice, and react economically, to having a large hog facility very nearby while living in a remote location.

~ *Livingston v. Jefferson County Bd. of Equalization*, 640 N.W.2d 426, 431, 437 (Neb. Ct. App. 2002).

In another Nebraska tax case, the state Supreme Court held that an assessor's valuation was “arbitrary and unreasonable” because it did not apply external/locational depreciation to a home that was near a cattle feedlot. The property owner provided testimony about problems with dust, trucks, and flies from the nearby feedlot. In addition, the well for the home was connected to the cattle-watering facility.

~ *Darnall Ranch, Inc. v. Banner County Bd. of Equalization*, 753 N.W.2d 819, 830-32 (Neb. 2008).

In a 1999 South Dakota case, the Court upheld the decision of a land commission to deny a permit for the siting of a hog confinement facility based on, among other things, devaluation of surrounding real estate.

~ *Coyote Flats, LLC v. Sanborn County Comm'n*, 596 N.W.2d 347, 352, 356 (S.D. 1999).

An appellate court in Illinois has recognized that factory farms can decrease neighboring property values. In *Nickels v. Burnett*, the Court upheld a preliminary injunction against building an 8,000-head hog CAFO based in part on “extensive evidence in the form of affidavits and scholarly articles authored by the expert affiants demonstrating that, if the hog facility were to begin operation, plaintiffs would experience substantially harmful health effects and a significant loss of value to their land.” The Court found the “harms described were substantially certain to occur should the hog facility begin operations in its present proposed location.”

The neighboring plaintiffs alleged that the facility would devalue their properties (among other things). The plaintiffs introduced the affidavit of a professional appraiser, who stated that neighboring property values would be reduced by 18-35%. They also presented affidavits from two doctors who concluded, respectively, that “years of downwind exposure to Hydrogen Sulfide even in low doses can cause permanent brain damage and . . . any exposure must be avoided”; and that “locating the proposed hog facility 3/4 of a mile or less away from homes is likely to cause medical and psychological symptoms to the people living in those homes.” Another expert opined that “subjecting the Schmidt and Klein families (the families living closest to the site of the proposed hog operation), to the hog operation odors will significantly increase the likelihood that the two families will experience health problems and that it will cause significant detrimental effects on the quality of their lives.” In his opinion, “subjecting the other 13 families, whose homes are located within 3/4 of a mile from the proposed hog operation, to the emissions generated by the proposed hog operation will increase their risk of health problems.”

~ *Nickels v. Burnett*, 798 N.E.2d 817, 820, 826 (Ill. App. Ct. 2003); Brief of Appellees at 7-10.

In Michigan, a horse farm appealed its property tax assessment because it was located near a large scale pork processing facility. The horse farm got a 50% reduction based on airborne externalities and flies.

~ John A. Kilpatrick, *Concentrated Animal Feeding Operations and Proximate Property Values*, 39:3 Appraisal J. 301, 305 (2001).

In 1998 in Cedar County, Nebraska, property owners received an assessment reduction based on a neighboring CAFO. On the protest form to the tax board, the property owners stated: “Our neighbor has built a hog confinement and lagoon across the road from our house. This same neighbor has runoff from his cattle yards in to the road ditch 100ft from our well. The nitrates in our water ha[ve] increased making it not safe to drink. We feel a valuation increase of \$35,340 is unfair.” The board looked at the property and decided to assess a 25% locational depreciation.

~ Great Plains Environmental Law Center, Case Studies, Cedar County, Property Valuation Protest Form (1998).

A 1998 newsblurb from Kansas reported that a jury awarded \$60,000 to retired farmers who live near a feedlot for diminished property values and loss of peace of mind.

~ *Across the USA: News from Every State*, USA Today, June 22, 1998.

## APPENDIX C – LINKS TO HELPFUL ASSESSMENT INFORMATION

### **General Information on Tax Assessment and Challenges**

- California State Board of Equalization
  - Main Property Tax Webpage  
[www.boe.ca.gov/proptaxes/proptax.htm](http://www.boe.ca.gov/proptaxes/proptax.htm)
  - Frequently Asked Questions  
[www.boe.ca.gov/proptaxes/faqs/generalinfo.htm](http://www.boe.ca.gov/proptaxes/faqs/generalinfo.htm)
  - California Property Tax – An Overview  
[www.boe.ca.gov/proptaxes/pdf/pub29.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub29.pdf)
  - Residential Property Assessment Appeals  
[www.boe.ca.gov/proptaxes/pdf/pub30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf)
  - Assessment Appeals Manual  
[www.boe.ca.gov/proptaxes/pdf/aam2003final.pdf](http://www.boe.ca.gov/proptaxes/pdf/aam2003final.pdf)
  - Assessors' Handbook  
[www.boe.ca.gov/proptaxes/ahcont.htm](http://www.boe.ca.gov/proptaxes/ahcont.htm)
  - Instructional Video for Appeals  
[www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html](http://www.boe.ca.gov/info/AssessmentVideo/AppealAssessmentIndex.html)
  - Property Tax Rules  
[www.boe.ca.gov/proptaxes/ptrules.htm](http://www.boe.ca.gov/proptaxes/ptrules.htm)
  - Filing Periods & Deadlines  
[www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf)
  
- Forms
  - Sample County Appeals Board Application with Instructions  
[www.boe.ca.gov/proptaxes/pdf/pub30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf) (pages 5-9)  
*Sample only; do not use this form.*
  - Property Tax Comparison Worksheet  
[www.boe.ca.gov/proptaxes/pdf/pub30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pub30.pdf) (page 11)

### **Contact Information**

- County Assessors Listing  
[www.boe.ca.gov/proptaxes/assessors.htm](http://www.boe.ca.gov/proptaxes/assessors.htm)
  
- County Appeals Boards  
Check your local phonebook or county government website.

## APPENDIX D – OTHER RESOURCES

### Information on Factory Farms

#### *Resources and Reports*

- *Putting Meat on the Table: Industrial Farm Animal Production in America*  
[www.ncifap.org](http://www.ncifap.org) (click next to “Full Report”)  
An outstanding overview of the problems caused by factory farms. (Pew Commission on Industrial Farm Animal Production, 2008)
- *CAFOs Uncovered: The Untold Cost of Confined Animal Feeding Operations*  
[www.ucsusa.org/food\\_and\\_environment/sustainable\\_food/cafos-uncovered.html](http://www.ucsusa.org/food_and_environment/sustainable_food/cafos-uncovered.html)  
Another useful overview of factory farm issues. (Union of Concerned Scientists, 2008)
- Agriculture & Public Health Gateway  
<http://aphg.jhsph.edu>  
A searchable, online database of reports, articles, and other resources related to agriculture and public health. Produced by the Center for a Livable Future at Johns Hopkins University.
- *Environmental Impacts of Animal Feeding Operations*  
[www.epa.gov/waterscience/guide/feedlots/envimpct.pdf](http://www.epa.gov/waterscience/guide/feedlots/envimpct.pdf)  
An overview of environmental impacts of factory farms. (U.S. EPA, 1998)
- *Concentrated Animal Feeding Operations: EPA Needs More Information and a Clearly Defined Strategy to Protect Air and Water Quality from Pollutants of Concern*  
[www.gao.gov/new.items/d08944.pdf?source=ra](http://www.gao.gov/new.items/d08944.pdf?source=ra)  
(U.S. GAO, 2008)

#### *Organizations*

- Socially Responsible Agricultural Project  
[www.sraproject.org](http://www.sraproject.org)  
SRA Project provides free assistance to communities struggling to protect themselves from factory farms.
- Waterkeeper  
[www.waterkeeper.org/ht/d/Contents/cids/275,1383/pid/201](http://www.waterkeeper.org/ht/d/Contents/cids/275,1383/pid/201)
- Food & Water Watch  
[www.foodandwaterwatch.org/food/factoryfarms](http://www.foodandwaterwatch.org/food/factoryfarms)
- Natural Resources Defense Council (NRDC)  
[www.nrdc.org/water/pollution/cesspools/cessinx.asp](http://www.nrdc.org/water/pollution/cesspools/cessinx.asp)

- National Family Farm Coalition  
[www.nffc.net](http://www.nffc.net)
- Center for a Livable Future  
[www.jhsph.edu/clf](http://www.jhsph.edu/clf)

### **How to Find an Appraiser**

- AppraiserUSA.com, California Real Estate Appraiser Directory  
<http://appraiserusa.com/california/index.htm>  
After searching, you can click “See Appraiser’s Full Listing” to find more information about the appraiser, including whether he/she is licensed or certified.
- American Society of Appraisers  
[www.appraisers.org/FindAnAppraiser/FindanAppraiser.aspx](http://www.appraisers.org/FindAnAppraiser/FindanAppraiser.aspx)  
Try searching in both Real Property/Ad Valorem and Real Property/Residential.
- Appraisal Institute  
[www.appraisalinstitute.org/search.asp](http://www.appraisalinstitute.org/search.asp)  
This site has many search options. You can do a geographical search under “Quick Search,” or can use the “Advanced Search” and choose “Real Estate Tax Valuation and Consulting” under the “Business Services” option.
- Local Yellow Pages
- Recommendations

### **How to Find an Attorney**

- State Bar of California, Lawyer Referral Services  
[www.calbar.ca.gov/Public/LawyerReferralServicesLRS.aspx](http://www.calbar.ca.gov/Public/LawyerReferralServicesLRS.aspx)
- StateLawyers.com, Attorney Directory – California Counties  
[www.statelawyers.com/AttorneyDirectory/Index.cfm/StateID:5](http://www.statelawyers.com/AttorneyDirectory/Index.cfm/StateID:5)
- Lawyers.com, Find a Lawyer  
[www.lawyers.com/find-a-lawyer.html](http://www.lawyers.com/find-a-lawyer.html)
- American Bar Association, Consumers’ Guide to Legal Help  
[www.abanet.org/legalservices/findlegalhelp/main.cfm?id=CA](http://www.abanet.org/legalservices/findlegalhelp/main.cfm?id=CA)
- Local Yellow Pages
- Recommendations

## Appendix E - Factory Farm Impacts Fact Sheet

### Socioeconomic Impacts

#### **Factory farms decrease the quality of life in rural communities.**

- Communities with factory farms have wider social and economic gaps than communities with small, locally-owned and operated farms. (Pew p. 42)
  - Factory farms affect the “size of the middle class, family income levels and poverty rates, quality of public schools, and strength of civil society organizations (such as churches and civic organizations).” (Pew p. 42)
  - Factory farms are related to greater income inequality between the affluent and the poor, and greater poverty in communities generally. (Stofferahn p. 18)
  - Residents in factory farm communities, where agribusiness influence is heavy, tend to have less control over local decisions. (Pew p. 42; Stofferahn p. 18)
  
- Factory farm odors impair the social life of communities. (Pew p. 42)
  - Nearby factory farms disrupt routines that “normally provide a sense of belonging and identity – backyard barbecues, church attendance, and visits with friends and family.” (Pew p. 42)
  - The factory farms create feelings of “violation, isolation, and infringement” in place of freedom and independence. (Pew p. 42)
  - Factory farm communities suffer a decline in community organizations, civic participation, and social life. (Stofferahn p. 18)
  - Factory farm communities tend to have fewer (or poorer-quality) public services and fewer churches. (Stofferahn p. 18)
  - In a North Carolina study of residents within two miles of a 6,000-hog factory farm with an open lagoon, more than half of the respondents were not able to open their windows or go outside in nice weather because of the stench. (Wing & Wolf p. 236)
  
- Factory farms impair rural “social capital.” (Pew p. 43)
  - Factory farms create rifts and conflict in communities, including threats from factory farms to neighbors. (Pew p. 43; Stofferahn p. 18)
  - Factory farm communities have higher levels of stress, socio-psychological problems, and teen pregnancies. (Pew p. 43; Stofferahn p. 18)
  - Neighbors of corporate-owned factory farms have more negative feelings about “trust, neighborliness, community division, networks of acquaintanceship, democratic values, and community involvement” than those living near independent farms. (Pew p. 43)
  - “Recurrent strong odors, the degradation of water bodies, and increased populations of flies are among the problems caused by CAFOS that make it intolerable for neighbors and their guests to participate in normal outdoor recreational activities or normal social activities in and around their homes.” (Pew Technical p. 31)

- A Duke University study in North Carolina found “significantly more tension, more depression, more anger, less vigor, more fatigue, and more confusion,” as well as more “total mood disturbance” among residents who lived near large swine factory farm odors as compared to control subjects. (Schiffman et al.)

### **Factory farms decrease the value of surrounding properties.**

- Various factory farm studies have found that: “Industrialization of animal agriculture leads to the reduced enjoyment of property and the deterioration of the surrounding landscape, which are reflected in declining home values and lowering of property tax assessments.” (Pew p. 31)
- Factory farms devalue nearby properties to the extent the factory farms are seen as negative externalities by the marketplace. Factors like stigma, the type of affected property, the distance to the factory farm, physical impacts, engineering/scientific testing, impacts on property use, and marketability can reduce a property’s market value by 50-90%. (Kilpatrick pp. 301-02)
- See Appendix B for a long list of examples of properties devalued by factory farms.

### **Factory farms displace small farms.**

- From 1982 to 1997, the number of small farms (less than 50 animal units) decreased between 23% and 28%. The number of factory farms with more than 1,000 animal units increased by 47%. (UCS p. 16)
- The number of CAFOs increased 234% from 1982 to 2002 (3,600 → almost 12,000). But the number of all farms raising animals decreased by 61% during the same time period. (GAO pp. 4, 63)

### **Factory farms hurt local economies.**

- Factory farms have a lower “multiplier effect” than smaller farms. Rather than buying supplies and services from local businesses, they tend to buy from outside suppliers. (UCS p. 61)
- Factory farm communities tend to have less retail trade and fewer retail options. (Stofferahn p. 18)
- Factory farms are related to higher unemployment rates in the community. (Stofferahn p. 18)
- Because factory farms rely more on technology than labor, there are fewer decent jobs for local people. Instead, factory farm jobs tend to be low-paying and go to migrant workers who cannot find better jobs. (Pew p. 43)

- Factory farms reduce the local tax base but increase community expenses. For example, they take advantage of tax breaks but create higher road maintenance costs from their truck traffic. (UCS p. 61)
- Factory farms can reduce the residential tax base because they decrease the values of homes in the area. (UCS p. 61)

### **Factory farms create nation-wide economic burdens.**

- Factory farms threaten free-market mechanisms because they control huge portions of the livestock industry. This happens where the four largest firms in an industry control more than 40 percent of the market. For broiler chickens, the four largest firms control 56% of the market; for beef, 83.5%; for hogs, 64%. (UCS pp. 19-20)
- Factory farms prosper through taxpayer subsidies. (UCS p. 29)
  - Farm bill subsidies for commodity grain crops have kept the price of animal feed low for factory farms. (UCS pp. 29-33)
  - CAFOs are major recipients of federal Environmental Quality Incentives Program (EQIP) funds, giving them a competitive advantage over smaller farms. (UCS pp. 37-40)
- Environmental contamination caused by CAFOs costs taxpayers billions of dollars to remediate. A “rough estimate” of the U.S. taxpayer cost to clean up soils under hog and dairy CAFOs is \$4.1 billion. (UCS p. 4)

### **Factory farms disproportionately affect poor or African American communities.**

- In North Carolina and Mississippi, CAFOs are often sited in poor or African American communities. In North Carolina, there were 7.2 times more hog CAFOs in the highest poverty areas as compared to the lowest, and 5 times more in non-white population areas as compared to white. (Hodne p. 28)
- Negative impacts are intensified by reliance on well water and barriers to medical care. (Hodne p. 28)

### **Factory farms treat animals inhumanely, compromising our ethical values.**

- Factory farm animals are raised indoors in small spaces (e.g., veal crates, pig gestation crates, chicken battery cages) that allow only minimal movement and do not allow them to behave naturally. (Pew p. 33)
- Factory farm animals are fed unnatural or manipulated diets leading to pain and discomfort. For example, beef cattle in feedlots are usually fed grain instead of the grass for which their digestive systems were designed, often leading to internal abscesses. Laying hens may have their feed restricted to encourage molting and egg laying. (Pew p. 33)

- Factory farm animals are physically altered without pain relief (e.g., tail docking in hogs, beak clipping in chickens, and horn removal in dairy cows). (Pew p. 33)

### **Environmental & Public Health Impacts**

#### **Factory farms contaminate ground and surface waters, creating environmental and public health problems.**

- Factory farms generate about 500 million tons of manure per year. (EPA p. 7180)
- Manure and wastewater from factory farms contain pollutants like nutrients (e.g., nitrogen and phosphorus), organic matter, solids, odorous compounds, salts, trace elements (e.g., arsenic, lead, and aluminum), antibiotics, pesticides, hormones, and more than 150 pathogens harmful to human health. (EPA pp. 7235-36)
- Factory farm pollutants reach groundwater and surface waterways through runoff and erosion; spills and lagoon overflows; direct discharges to surface waters; leaching into soil and groundwater; volatilization and redeposition to the land; and airborne travel through spray irrigation systems and attachment to wind-borne dust. (EPA pp. 7236-37)
  - In Iowa, there were 329 documented manure spills from factory farms from 1992-2002. A 1999 Iowa study also found that 85% of lagoons and ponds sampled on factory farms had seepage rates at or above Iowa's limit. (Hodne pp. 10-12)
  - A Centers for Disease Control study of nine Iowa factory farms found that pollutants likely moved from lagoons through surrounding soil, and over and away from lands where manure was applied. Samples found chemical pollutants and pathogens, metals, bacteria, nitrates, and parasites around the factory farms, with earthen lagoons having the highest levels of chemical pollutants and pathogens. (Campagnolo pp. 3-5)
  - When contaminated water is disturbed, bacteria and other microbes are re-suspended back into the water column for weeks. A North Carolina study on lagoon spills and surface waters found high levels of fecal coliform even 61 days after a spill. (Mallin)
  - A Centers for Disease Control study found that applying manure within 100 feet of a well doubles the likelihood of elevated nitrate levels. The study compared samples from wells that had had manure applied within 100 feet of the wellheads within the past 5 years to samples where no manure was applied. (Domestic Wells Survey)
- Water quality problems are exacerbated when factory farms are clustered together geographically. (GAO pp. 20-21)
  - In the San Joaquin Valley in California, where limited water flows, pollution from clustered factory farms results in "long-term accumulation" of pollutants in water bodies. (GAO p. 22)

- Clusters of poultry operations on the Arkansas-Oklahoma border have impaired numerous surface waters in the region and also caused ground water concerns, according to EPA officials. (GAO p. 22)
- Excess nutrients, such as phosphorus and ammonia, lead to eutrophication in surface waters – causing fish kills, toxic algae blooms, red tides, hypoxia, shellfish poisoning, reduced biodiversity, and increased drinking water treatment costs. (EPA pp. 7235, 7238)
  - Nutrients from livestock and poultry operations in the Mississippi River Basin contribute to the largest hypoxic zone in US coastal waters (in the Gulf of Mexico). (EPA p. 7237)
  - CAFO manure also contributes to similar dead zones in the Chesapeake Bay and other important estuary regions along the East Coast. (UCS p. 4)
- Organic matter decreases oxygen levels in water bodies as it decomposes, contributing to fish kills and the loss of other aquatic species. (EPA p. 7235)
- Solids like manure, bedding, spilled feed, hair, and feathers increase turbidity in surface waters, which decreases light penetration and hinders beneficial plant growth. They also transport other pollutants and settle on the bottom of water bodies, destroying important aquatic habitat. (EPA p. 7235)
- Manure contains the six pathogens responsible for more than 90% of food and waterborne diseases in humans, including Salmonella, Listeria, E. coli, and Giardia. They can be transmitted directly from manure to surface water and infect humans through things like swimming and shellfish consumption. (EPA pp. 7235-36, 7238)
  - In Walkerton, Ontario, 1,300 cases of gastrointestinal problems occurred and 6 people died from an outbreak of E.coli in May, 2000. The Ontario Ministry of Health and Long-Term Care determined that the likely cause was manure runoff near a drinking water well. (Canada Report)
  - In Milwaukee in 1993, the pathogen Cryptosporidium parvum passed through a water-treatment plant and sickened 403,000 people and killing 54. The pathogen was linked in part to cattle runoff (and also slaughterhouse and human sewage). (Hodne p. 24)
  - At a New York county fair, over 700 people got sick and 2 people died from an E. coli outbreak linked to manure runoff and a septic system. (Hodne p. 24)
- Since 2002, at least 4 peer-reviewed or government studies have directly linked hormones from factory farms with negative effects and malformations in the reproductive systems of aquatic life, laboratory rats, or human cells. (GAO p. 24)
- Nitrogen in manure transforms easily into nitrate form and can cause methemoglobinemia in babies, spontaneous abortions, and increased stomach and esophageal cancers when present in drinking water. It is not removed by conventional water treatment systems and is especially risky for those using domestic wells. (EPA p. 7238)
  - In Indiana in 1996, spontaneous abortions in humans were linked to high nitrate levels in wells near factory farms. (CDC pp. 569-71)

- In 1998, factory farm wastes caused nitrate contamination in 34% of almost 1,600 tested wells near factory farms in North Carolina. 10% of the wells had nitrate levels at or exceeding the drinking water standard. (NC)
- Increased nitrate in well-water is also linked to central nervous system defects in infants whose mothers drank the water. (Hodne p. 23)

**Factory farms degrade air quality, creating environmental and public health problems.**

- Livestock and manure at factory farms emit ammonia, hydrogen sulfide, particulates, odors, pathogens, methane, and nitrous oxides into the air, contributing to respiratory disease and global warming. (UCS pp. 55-56)
  - Decomposing animal urine and feces release at least 160 different gases, including hydrogen sulfide, ammonia, carbon dioxide, methane, and carbon monoxide. (Pew p. 16)
  - Since 2002, at least 7 peer-reviewed or government studies have directly linked air pollutants from factory farms (e.g., dust, hydrogen sulfide, odor, ammonia) with respiratory inflammation, asthma, allergies, headaches, eye irritation, and nausea. (GAO p. 25)
  - Livestock operations account for about 18% of human-induced greenhouse gas emissions (more than transportation). (LEAD p. 112)
    - Livestock-related emissions cause about 9% of human-induced global carbon dioxide emissions. Deforestation related to livestock-production causes about 2.4 billion tons of carbon dioxide emissions per year. The burning of fossil fuels to produce nitrogen fertilizer for livestock feed produces 41 million tons of carbon dioxide emissions per year. (LEAD pp. 88, 91, 112)
    - The livestock sector is responsible for 65% of human-induced nitrous oxide emissions and 64% of ammonia emissions (mostly from manure). (LEAD pp. xxi, 114).
    - Emissions from lagoons and anaerobic digesters create a global warming potential of 62 for methane and 275 for nitrous oxide over 20 years (compared with 1 for carbon dioxide). (Pew p. 27)
- Residents living near factory farms have higher levels of some diseases, such as respiratory and gastrointestinal illness, and impaired neurobehavioral health. (USC p. 60; Pew p. 17)
  - Children, the elderly, and those with chronic heart or lung disease are particularly vulnerable. (Pew p. 17)
  - Four large epidemiological studies demonstrated “strong and consistent associations” between factory farm air pollution and asthma. (Pew p. 17)
  - Volatile organic compounds emitted from factory farms cause increased neurobehavioral problems in people living near the factory farms. These include more negative mood states like tension, depression, fatigue, and confusion, and neuropsychiatric abnormalities like impaired balance, hearing, and intellectual function. (Pew pp. 18-19)

- Hydrogen sulfide can cause “eye, nose, and throat irritation, diarrhea, hoarseness, sore throat, cough, chest tightness, nasal congestion, heart palpitations, shortness of breath, stress, mood alterations, sudden fatigue, headaches, nausea, sudden loss of consciousness, comas, seizures, and even death.” (Yale § 2.3.1)
- An eastern North Carolina study of several communities reported significantly more headaches, runny noses, sore throats, excessive coughing, diarrhea, and burning eyes for residents near a 6,000-hog factory farm than for other residents. (Wing & Wolf p. 237)
- There is “direct evidence of harm to humans from occupational exposures within CAFOs.” Harm includes asthma, sinusitis, chronic bronchitis, nose and throat irritation muscle aches, inflamed membranes, and progressive decline in lung function. (ISA/UI p. 6)
  - In studies, at least 25% of factory farm workers suffered from respiratory diseases like chronic bronchitis and occupational asthma. (UCS p. 60)
  - Factory farm workers also have increased levels of organic dust toxic syndrome. (Pew p. 16)
  - Factory farm workers and animals have died from asphyxia and respiratory arrest due to high hydrogen sulfide levels created by manure pit agitation. Those who survive hydrogen sulfide incidents often develop severe respiratory impairments or syndromes. (Pew p. 16; ISA/UI p. 6)
  - Hydrogen sulfide emissions are a leading cause of death in the workplace. (Yale § 2.3.1)

### **Factory farms contribute to antibiotic resistance.**

- The overuse and misuse of antibiotics by factory farms creates antibiotic-resistant pathogens. Antibiotic-resistant pathogens cause diseases that are more difficult to treat and increase morbidity and mortality. (UCS p. 62-63)
  - More than 90% of *Staphylococcus aureus* bacteria isolates are resistant to penicillin, and the number of methicillin-resistant isolates rose from 2.4% to 29% between 1975 and 1991. Staph bacteria cause infections that can lead to septic shock and death. (Lieberman & Wootan)
- Antibiotic-resistant bacteria from factory farms reach humans through direct routes in food, water, air, and direct contact, or indirectly through increased resistance in the environmental pool of bacteria. (Pew p. 16)
  - In Illinois, tetracycline-resistant genes were found under swine CAFO lagoons and in groundwater up to 250 meters away. (Hodne p. 19)
  - A 2006 study found increased levels of airborne antibiotic-resistant bacteria inside and downwind of factory farms, with *Staphylococcus aureus* (MRSA) being the most common. (Gibbs et al. p. 1032)
- Up to 75% of antibiotics given to CAFO animals pass unchanged into animal waste to contaminate ground and surface waters. (Hodne p. 18)
  - In an Iowa study, all of the sampled swine waste lagoons had various antibiotics in them, and 31% of nearby water samples had antibiotics. (Hodne p. 19)
  - In Ohio, 67% of water samples taken near poultry CAFOs had antibiotics in them. (Hodne p. 19)

### **Factory farms deplete energy and water resources.**

- Producing crops for animal feed places “enormous demand on water resources,” with 87% of freshwater use in the United States going to agriculture (mainly irrigation). (Pew p. 27)
- Factory farms use water to wash animals and flush manure and wastes from confinement areas. Many factory farmed animals also consume large amounts of water. A Missouri group estimated that an 80,000/year hog operation uses over 200,000 gallons of water/day – 73 million gallons/year. (NRDC)
- It takes 100,000 liters of water to produce 1 kilogram of grain-fed beef and 3,500 liters for a kilogram of chicken meat. In contrast, a kilogram of potatoes requires 500 liters of water; wheat, 900; rice, 1,912; and soybeans, 2,000. (Cornell)
- The ratio of fossil fuel inputs per unit of food energy produced for factory farms can reach 35:1. For other agricultural products combined, it averages 3:1. (Pew p. 29)
- Beef cattle production requires 54 units of energy inputs for 1 unit of protein output. (Cornell)

### **Factory farms are unsustainable and threaten food security.**

- Factory farms rely on intensive, industrialized grain production that degrades soil, pollutes aquatic ecosystems, and contributes to global warming. (UCS p. 25)
- More than half of the two most widely grown crops in the United States (corn and soybeans) is fed to livestock, not people. (UCS p. 29)
- More than half of U.S. grain and almost 40% of world grain is fed to livestock rather than directly to humans. If all the grain in the U.S. were consumed by people instead, it could feed 800 million people. (Cornell)

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