Crops are exempt from general property tax, both while growing, and after harvesting. The exemption includes:

- Seed, fertilizer and supplies used in producing and handling crops
- Trees growing for sale as Christmas trees
- Nursery stock and trees growing for sale, medicinal plants, perennial plants with an annual crop, and plants growing in greenhouses or under hotbeds, sash, or lath

Last Updated: March 12, 2014