



AGRICULTURAL ASSESSMENT PROGRAM UPDATE

Notice To: Landowners applying for an Agricultural Assessment

CONSEQUENCE OF CONVERTING LAND TO A NONAGRICULTURAL USE:

The consequence of a conversion is a payment based on five times the taxes saved in the most recent year of benefit. The payment also includes a six percent interest charge compounded annually for each year during the last five, in which the land received an agricultural assessment. An encumbrance runs with the land from the last time the parcel benefited for five years in an Agricultural District and for eight years outside a district.

For land located outside an agricultural district the obligation to make a payment for conversion creates a lien against the entire parcel, even if only a portion of the parcel benefited from the agricultural assessment.

Recent Program Changes

Two recent changes to Agricultural Assessment eligibility are explained below:

- (1) **Minimum acreage:** The former 10 acre requirement has been changed by lowering the minimum required size for eligible land owned or rented by a farmer to seven acres, without altering the \$10,000 average gross sales value threshold. As a result, the \$50,000 gross sales value criterion is now relevant only to agricultural lands of less than seven acres. In addition, the 10 acre minimum size of eligible horse boarding operations has also been lowered to seven acres.
- (2) **Thoroughbred horse breeder payments:** “gross sales value” now includes payments received by thoroughbred horse breeders from the New York State Thoroughbred Breeding and Development Fund. These payments are based on the eligible horses’ finish in pari-mutuel races held in New York State; the higher the finish, the greater the payment.

This brief explanation of major provisions of the amended agricultural districts law should be fully understood by you prior to application. If you do not understand, contact your attorney.

INSTRUCTIONS

Use of this form Form RP-305-r may be used to renew an application for an agricultural assessment for a parcel for the current year's assessment roll if the last long form application (form RP-305) or renewal (form RP-305-r) filed for the parcel was approved and the conditions which determine the parcel's eligibility have not changed. The questions in item 1 are designed to determine whether the parcel's status has changed. Please consider items 1(c) and 3(g) carefully to determine whether a current lease or affidavit (form RP-305-c) must be included with this application renewal form.

Place of filing The application renewal form must be filed with the city, town or village assessor. If the property is located in a village, an application must be filed with both the town and the village assessor. In Nassau and Tompkins Counties, application must be filed with the county assessor.

Time of filing The application must be filed on or before the taxable status date of the city, town or village.

EXCEPTION: In year of a revaluation or update of assessments, the application may be filed with the assessor no later than the thirtieth day prior to the day by which the tentative assessment roll is required to be filed by law.

Notice of approval, denial or modification The assessor must notify the applicant of approval, denial or modification of the application only if the applicant supplies the assessor with a prepaid, self-addressed envelope.

1. Agricultural land may qualify for an agricultural assessment if:

- The land consists of at least seven acres which have been used to produce crops, livestock or livestock products for sale in the preceding two years; and
- The crops, livestock or livestock products produced on such land, and on any land rented by the applicant from another and used in conjunction with such land to produce for sale crops, livestock and livestock products, must have an average gross sales value of at least \$10,000 for the two years preceding the application. Whenever a crop is processed prior to sale, average gross sales value shall be based upon the market value of the crop in its unprocessed state.

or

- The land consists of less than seven acres which have been used to produce crops, livestock or livestock products for sale in the preceding two years.
- The crops, livestock or livestock products produced on such land, and on any land rented by the applicant from another and used in conjunction with the applicant's land to produce for sale crops, livestock or livestock products, must have an average gross sales value of at least \$50,000 for the two years preceding the application. For a crop processed prior to sale, the average gross sales value shall be based upon the market value of the crop in its unprocessed state.

or

- The land consists of at least seven acres and has been used during the preceding two years to support a commercial horse boarding operation with annual gross receipts of \$10,000 or more. **Eligibility is subject to the approval of the county legislative body.**

If these requirements are satisfied, support land and farm woodland may also qualify for an agricultural assessment.*

2. Agricultural land rented to another and used during the preceding two years to produce for sale crops, livestock or livestock products, but which does not independently satisfy the gross sales value of \$10,000 or more, may nevertheless be eligible for an agricultural assessment, if the following conditions are satisfied:

- The rented land must consist of at least seven acres and be used as part of a single operation to produce crops, livestock or livestock products (exclusive of woodland products) in the preceding two years.
- The rented land must currently be used to produce crops, livestock or livestock products (exclusive of woodland products) under a written rental arrangement of five or more years.
- The rented land must be used in conjunction with other land which qualifies for an agricultural assessment.

If the above requirements are satisfied, support land may also qualify for an agricultural assessment.*

**Farm woodland* means land used for the production for sale of woodland products (logs, lumber, posts, firewood, etc.) which is contiguous with cropland, orchards, vineyards or land used to pasture livestock. Lands divided by state, county or town roads, energy transmission corridors and similar facilities will be considered contiguous. Farm woodland which may be eligible for an agricultural assessment may not exceed 50 acres on any separately described and assessed parcel.

Support land may include farm ponds, swamps used for drainage, land used for erosion control, hedgerows, access roads, land under farm buildings, dikes and levies used for flood protection, drainage ditches and land used for farm waste management. Support land may also include any other minor acreage that is located amid, between or on the perimeter of cropland, orchards, vineyards and land used to pasture livestock, so long as the land is not farm woodland or nonagricultural land. For this purpose, nonagricultural land includes land used for any of the following purposes: owner's dwelling site; commercial gravel quarry or other mineral, oil or natural gas extraction; recreational uses such as camping, athletic and park facilities; retail establishments of any kind including restaurants, lodging facilities and roadside stands used for merchandising crops, livestock or livestock products; facilities used to process crops, livestock or livestock products including sawmills, fertilizer plants; and land used exclusively for hunting and game preserves. Nonagricultural land also includes any land that is not actually being used to produce crops, livestock or livestock products where such land is not farm woodland or support land.



NYS BOARD OF REAL PROPERTY SERVICES
AGRICULTURAL ASSESSMENT RENEWAL APPLICATION

Please renew my application for an agricultural assessment for the parcel identified below for 20___.
 The last RP-305 (LONG FORM) application for an agricultural assessment for this parcel was filed in 20___.

NOTE: The assessor may ask for substantiation of any requirements for an agricultural assessment including submission of form RP-305.

Name and address of applicant

Landowner Name		

Number and Street		
_____	_____	_____
City	State	Zip

Tax map number: _____

Telephone No.
Day No. _____
Evening No. _____

1. Parcel Status:

Yes No

- a) ? ? Has there been a change in ownership of this parcel since the last form RP-305 was filed?
- b) ? ? Has the applicant rented any land, other than that specified on the last filed RP-305 form, which was used in conjunction with this parcel for production of agricultural products for sale?
- c) ? ? Has the applicant rented this parcel or a portion thereof to a person not specified on the last filed form RP-305?
- d) ? ? Has the total acreage of this parcel changed?
- e) ? ? Has the amount of acreage used for the production for sale of agricultural products, for the support of a commercial horse boarding operation, for support land, or for farm woodland, or the amount of acreage participating in a federal conservation program, changed since the last form RP-305 was filed?
- f) ? ? Does the parcel include a newly planted or replanted orchard or vineyard or land under a structure in which crops, livestock or livestock products have been produced during the past two years?
- g) ? ? Has there been a change in the classification of soils on this parcel?

If the answer to any of these questions is **YES, STOP!** You must complete form RP-305 (LONG FORM) to apply for an agricultural assessment.

2. Parcel is located within an established Agricultural District. ? Yes ? No

3. Average gross sales value:

a) Enter the gross sales value of any agricultural products produced for sale during the preceding two years (not including woodland products) on land owned by the applicant and on land rented by the applicant from another person. Also include Federal Farm Program Payments and thoroughbred horse breeder payments.

	Year one	Year two
	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>

b) Enter the gross sales value up to a maximum annual amount of \$2,000 of any woodland products produced for sale in the preceding two years on land owned by the applicant. Note: *The gross sales value of maple syrup/sap or Christmas trees produced on the applicant's land should be included in section a above.*

	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
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c) Enter the market value of crops in their unprocessed state which were produced during the preceding two years on land owned by the applicant or rented by the applicant from another which were not sold in their unprocessed state but were processed to make other products.

	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
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TOTALS:

	d. \$ <input style="width: 100px;" type="text"/>	e. \$ <input style="width: 100px;" type="text"/>
	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>

f. **TOTAL GROSS SALES VALUE FOR TWO YEAR PERIOD (d+e):** f. \$

AVERAGE GROSS SALES VALUE (f / 2):

or

? g) The parcel is rented to another landowner under a written five year rental agreement and is used together with (check) land which qualifies for an Agricultural Assessment.

(Copy of current lease or form RP305-C affidavit **must** be attached if not on file with the assessor.)

4. Land used to support a commercial horse boarding operation:	<u>Year one</u>	<u>Year two</u>
Gross receipts collected by horse boarding operation during the preceding two years:	\$ <input type="text"/>	\$ <input type="text"/>
Fees generated through boarding of horses:	\$ <input type="text"/>	\$ <input type="text"/>
Fees generated through production of sale of crops, livestock and livestock products:	\$ <input type="text"/>	\$ <input type="text"/>
TOTALS:	\$ <input type="text"/>	\$ <input type="text"/>

CERTIFICATION OF APPLICANT

I, _____ certify that the information entered on this application constitutes a true statement of facts to the best of my knowledge and that all lands described are used for the purposes stated herein. I have read the notice page explaining the consequences for converting land to a nonagricultural use and understand that conversion of this parcel may subject it to payments based upon the amount of taxes saved.

Date _____ Signature of Owner _____

PENALTY FOR FALSE STATEMENTS: A person making false statements on an application for exemption is guilty of an offense punishable by law.