New York State Department of Taxation and Finance
Office of Real Property Tax Services

RP-305
(3/15)

Agricultural Assessment Application
For the 20___ Assessment Roll

Renewal Form RP-305-r may be filed with the Assessor for each year hereafter if this application is approved and there are no changes in **any** information entered on this application form.

To be Completed by the Assessor

Application date	Tax Map number	Exemption amount	Exemption code
		$	☐ 41720 - County Formed Ag. District ☐ 41730 - Outside Ag. District ☐ 41750 - New orchard/vineyard

☐ Soil maps filed on _____
☐ Soil group worksheet filed on _____
☐ Soil map or soil worksheet modification (use Form RP-305-d) Sent _____ Received _____
☐ Property located in an established agricultural district? Yes ☐ No ☐
☐ Form RP-305-a sent

_____ _____
Assessor's signature Date

Information to be Completed by Applicant

Tax Map number	Acres	Is parcel in an agricultural district? Yes ☐ No ☐ If *Yes*, provide County District number _____

Mailing address

_____
Landowner name

_____
Number and street

_____
City State Zip code

Telephone: Day number _____
Evening number _____
Email address: _____

Property location

Mark an ***X*** in the box if same as mailing address ☐ **or** enter below:

_____
Number and street

_____
City State Zip code

_____
County Town Village

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 on page 4 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.

General information, filing requirements, and eligibility requirements can be found on pages 8 and 9. **Instructions** for the completion of Parts 1 through 10 can be found on pages 9 through 11 of this form. All applicants must complete Parts 1 and 10. Applicants seeking an agricultural assessment for land used to support a commercial horse boarding operation must complete Part 5. Applicants seeking similar benefits on land used to support a commercial equine operation must complete Part 6. Applicants whose land was rented and used in the preceding two years to produce for sale crops, livestock or livestock products, but which does not independently satisfy the gross sales value requirement of the Agriculture and Markets Law, must complete Part 8. Applicants seeking an agricultural assessment for land used as silvopasture must complete Part 9. Complete all other parts that apply.

Part 1 – Use of land: Refer to Soil Group Worksheet (APD-1) to complete Part 1.

(1) **Agricultural land**

a. **Land used to produce crops, livestock or livestock products.** Amount of land actually used to produce for sale crops, livestock or livestock products (not including woodland products) in the preceding two years.	a.	Acres
b. **Land used to support a commercial horse boarding operation.** Amount of land used to support a commercial horse boarding operation during the past two years.	b.	Acres
c. **Land used to support a commercial equine operation.** Amount of land used to support a commercial equine operation during the past two years.	c.	Acres
d. **Support land.** Amount of land that was not used to produce crops, livestock or livestock products but was used in support of the farm operation or in support of land used to produce crops, livestock or livestock products. (Does not include land used under agricultural amusements - see instructions.)	d.	Acres
e. **Land participating in federal conservation program.** Amount of land set aside through participation in a U.S. government conservation program established pursuant to Title 1 of the Federal Food Security Act of 1985 or any subsequent federal program. (Assessor will need Farm Service Agency documentation.)	e.	Acres
f. **Land under a structure in which crops, livestock or livestock products are produced.** Amount of land located under a structure in which crops, livestock or livestock products have been produced during the preceding two years.	f.	Acres
g. **Land used as silvopasture.** Amount of land that intentionally combines trees, forages and livestock and is managed as a single integrated practice for the collective benefit of each, including the planting of appropriate grasses and legume forages among trees for sound grazing and livestock husbandry, up to the allowable limit. (Enter acreage from Part 9, Box 7(b)).	g.	Acres
Total acres in agricultural land (sum of a, b, c, d, e, f, and g)	(1)	Acres
(2) **Farm woodland (up to 50 acres).** Amount of land used for the production for sale of woodland products in the preceding two years. Acreage consisting of sugarbush or Christmas tree cultivation should be included in Part **1a** above.	(2)	Acres
(3) **Excess farm woodland** (woodland exceeding 50 acre limit on any parcel).	(3)	Acres
(4) **Newly planted orchards, vineyards, or Christmas trees of a newly-established farm operation.**	(4)	Acres
(5) **Nonagricultural land.** Include any land in the parcel which is not included above.	(5)	Acres
Total acres in parcel (The figure entered in this box should equal the sum of the amounts entered in boxes 1 through 5 above.)		Acres

Part 2 – Other agricultural land owned by the applicant: Identify any other land owned by the applicant that is used in conjunction with land identified in Part 1 above to produce crops, livestock or livestock products or to support a commercial horse boarding or commercial equine operation. Use additional sheets if necessary.

Tax Map no. _____ Location _____ No. of acres _____

Tax Map no. _____ Location _____ No. of acres _____

Tax Map no. _____ Location _____ No. of acres _____

Part 3 – Other agricultural property rented by applicant: Identify any other land rented from another and used to produce crops, livestock or livestock products in conjunction with the land described in Part 1 above. Use additional sheets if necessary.

Tax Map no. _____ Location _____ No. of acres _____

Tax Map no. _____ Location _____ No. of acres _____

Tax Map no. _____ Location _____ No. of acres _____

Part 4 – Average gross sales value

Note: Newly established farm operations should enter annual gross sales only for the first or second year of production.

		Year One	Year Two
a. Enter the gross sales value of any agricultural products (not including woodland products) produced for sale in the preceding two years on land owned by the applicant (see Part 1a and Part 2.) For land rented by the applicant from another, see Part 3. (If applicable, include federal farm program payments.)	a	$	$
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; see Part 1(2) and Part 2. **Note:** The gross sales value of maple syrup/sap and Christmas trees produced on the applicant's land should be included in Part 4a above.	b	$	$
c. Enter the market value of crops in their unprocessed state that were produced during the preceding two years on land owned by the applicant or rented by the applicant from another which were not sold unprocessed but were processed on the farm to make other products and thereafter sold.	c	$	$
d. Enter the gross sales value up to a maximum of $5,000 of the farm operation's annual gross sales value derived from the operation's sale of its compost, mulch, or other organic biomass crops.	d	$	$
Total gross sales value for two year period		**$**	**$**
Two year average gross sales value		**$**	**$**

Part 5 – Land used to support a commercial horse boarding operation

(a) Number of acres in a parcel used to support a horse boarding operation: _____ acres.
If the number of acres is less than seven, Part 2 above must be completed to establish eligibility for an agricultural assessment.

(b) Did the boarding operation board ten or more horses throughout the preceding two years? Yes ☐ No ☐

(c) Gross receipts collected by horse boarding operation during the preceding two years: $ _____

Note: Newly established farm operations should enter annual gross sales only for the first or second year of production.

	Year One	Year Two
Fees generated through boarding of horses	$	$
Fees generated through production of sale of crops, livestock and livestock products	$	$
Totals	$	$

Part 6 – Land used to support a commercial equine operation

(a) Number of acres in a parcel used to support an equine operation: _____ acres.
If the number of acres is less than seven, Part 2 above must be completed to establish eligibility for an agricultural assessment.

(b) Did the equine operation stable ten or more horses throughout the preceding two years? Yes ☐ No ☐

(c) Gross receipts collected by equine operations during the preceding two years: $ _____

Note: Newly established farm operations should enter annual gross sales only for the first or second year of production.

	Year One	Year Two
Fees generated through equine operations	$	$
Fees generated through production of sale of crops, livestock and livestock products	$	$
Totals	$	$

Part 7 – Land under a structure within which crops, livestock or livestock products are produced

Note: Newly established farm operations should enter annual gross sales only for the first or second year of production.

		Year One		Year Two
(a) Gross sales value of the crops, livestock or livestock products produced in the structure(s) in the preceding two years	(b)	$	(c)	$
(d) Total gross sales value for two year period: (b) + (c)	(d)	$		
(e) Average gross sales value for preceding two years: (d / 2)	(e)	$		

Notice to applicant

By filing this application, the landowner agrees that the lands that benefit from agricultural assessment will be liable for payment whenever the land is converted to a non-agricultural 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 benefitted for five years in an agricultural district, and for eight years outside a district. (For land outside an agricultural district, the obligation to make payment for a conversion creates a lien against the entire parcel, even if only a portion of the parcel benefitted from agricultural assessment.)

Part 8 – Land rented to others

(a) Is any portion of the parcel rented to another party? Yes ☐ No ☐ *(If No, proceed to Part 9.)*

(b) Has the land been used during the preceding two years to produce crops, livestock or livestock products exclusive of woodland products and is such production continuing during the current year? Yes ☐ No ☐

(c) Average gross sales value: $ _____

Note: Newly-established farm operations should enter annual gross sales only for the first or second year of production.

		Year One		Year Two
1. Gross sales value of the crops, livestock or livestock products (exclusive of woodland products) produced on the rented land that can be independently verified	(1a)	$	(1b)	$
2. Total gross sales value for two year period: (1a) + (1b)	(2)	$		
3. Average gross sales value for preceding two years: (2) / 2	(3)	$		

If the amount on line 3 is less than $10,000 or cannot be independently verified, complete items d, e, f, and g of Part 8 below.

(d) Name and mailing address of party to whole land is rented: _____

_____

(e) Number of acres rented to party identified in Part 8d and used in agricultural production: _____ acres

(f) Is the land leased pursuant to a written rental arrangement? Yes ☐ No ☐

Period of time for which lease is in effect: _____ years

Attach a copy of the lease or an affidavit (Form RP-305-c) attesting to the existence of the lease.

(g) Does the party to whom the land is rented own or operate other land that is used in conjunction with this rented land and which qualifies for an agricultural assessment? Yes ☐ No ☐

If *Yes*, provide the following information for the other land being used in conjunction with the land that is the subject of this application.

Owner _____

Location of property _____ Tax Map no. _____

If the other land is located in a different town or assessing unit, enter the date that an application for an agricultural assessment was submitted to the local assessor: _____

Part 9 – Lands used as silvopasture

Silvopasturing is defined as the intentional combination of trees, forages and livestock managed as a single integrated practice for the collective benefit of each, including the planting of appropriate grasses and legume forages among trees for sound grazing and livestock husbandry. If land is being used as silvopasture, complete the following chart to determine the number of acres to enter in Part 1(1)(g).

		(a)	(b)
1. Enter the total number of acres actually being used as silvopasture.	(1)		
2. Enter the number of large livestock (including cattle, horses and camelids) that graze on the land.	(2)		
3. Multiply box 2(a) by 10.	(3)		
4. Enter the number of small livestock (such as sheep, hogs, goats and poultry) that graze on the land.	(4)		
5. Multiply Box 4(a) by 5.	(5)		
6. Add boxes 3(b) and 5(b). The result is the maximum number of acres that may receive an agricultural assessment as silvopasture.	(6)		
7. Compare Box 1(b) to Box 6(b) and enter the **smaller** number in Box 7(b). This is the total number of acres that may receive an agricultural assessment as silvopasture. Enter this number in Part 1(1)(g). If Box 1(b) exceeds Box 6(b), see instructions for farm woodland.	(7)		

Part 10 - Certified value on eligible agricultural lands

The applicant must complete column 2 below of the chart *Certified Value on Eligible Agricultural Lands*. The number of acres in each mineral or organic soil group is to be copied from the soil group worksheet APD-1 prepared by the Soil and Water Conservation District Office. **Note:** The number of acres of qualified farm woodland is given on the soil group worksheet. The maximum number of acres of farm woodland eligible for an agricultural assessment is 50 acres per parcel. Where the applicant completes Part 8d through 8g on page 4, the total number of acres in the mineral and organic soil groups may not exceed the number of acres indicated in Part 8e, and the number of acres of farm woodland must be zero.

Certified Value on Eligible Agricultural Lands

Applicant, fill in shaded area of column 2.

Applicant			Assessor's use only		
1		2	3	4	5
Mineral soil group		Acres	Acre/rating modifications	Certified value per acre	Column 2 or 3 times column 4
1	a				
	b				
2	a				
	b				
3	a				
	b				
4	a				
	b				
5	a				
	b				
6	a				
	b				
7					
8					
9					
10					
Organic soil group (muck)					
A					
B					
C					
D					
Soil group total					
Eligible farm woodland 50 acres maximum					
Newly planted orchards, vineyards or Christmas trees				0	0
Total eligible acres					
				Total certified value	

Assessor's use only

Assessor's agricultural assessment calculation on eligible agricultural lands

Total certified value × Equalization rate = Total agricultural assessment

_____ × _____ = _____

Additional calculations:

Assessor's use only

Worksheet for apportionment of farm assessment

Assessor may use RPS 4 to complete these calculations.

	Acres	Land	Improvements	Total
A. Total assessment		$	$	$
B. Assessed value of parcel excluding eligible agricultural land				
1. Owner's residence and associated land	_____	$ _____	$ _____	$ _____
2. Farm structures (barns and other farm improvements including fruit tree/vine support structures) not qualified for RPTL sec. 483 exemption	N/A	N/A	$ _____	$ _____
3. Other structures (processing plant, retail store, etc.)	_____	_____	$ _____	$ _____
4. Ineligible land *(include excess woodland acreage)*	_____	$ _____		$ _____
5. Total *(add lines 1, 2, 3 and 4)*	_____			$ _____
C. Agricultural assessment of parcel				
1. Assessed value of eligible land before agricultural assessment *(line A minus line B5)* ...				$ _____
2. Assessed value of fruit tree/vine support structures on eligible land not qualified for RPTL sec. 483 exemption				$ _____
3. Total lines C1 and C2				$ _____
4. Total agricultural assessment on eligible land (from page 4)				$ _____
5. Excess value, if any *(line 3 minus line 4)*				$ _____
D. Total taxable assessment before adjustment for other exemptions *(line B5 plus line C1 or B5 plus C4, whichever is lower)*				$ _____
E. Other exemptions				
1. Veterans				$ _____
2. RPTL sec. 483 new construction				$ _____
3. RPTL sec 483-a				$ _____
4. Other				$ _____
5. Total				$ _____
F. Total taxable assessed value *(line D minus line E5)*				$ _____

G. 1. ☐ Application approved

2. ☐ Approved as modified

3. ☐ Disapproved

Reason for modification or disapproval _____

_____

Amount of exemption (from line C5 of apportionment worksheet above): $ _____ Enter this amount in exempt column of assessment roll, and on top of page 1.

General information and filing requirements

Extent of exemption: The agricultural assessment value per acre certified by the Office of Real Property Tax Services when equalized by the assessor becomes an agricultural assessment. If the application is approved, the portion of the assessed value of eligible agricultural lands which exceeds the agricultural assessment, if any, will be exempt. No exemption results unless the assessed value of land described in the application exceeds its agricultural assessment.

Application: To qualify agricultural land for an agricultural assessment, the landowner must annually file an application for each separately assessed parcel with the local assessor. If an initial application is approved and an agricultural assessment granted, renewal Form RP-305-r may be filed in succeeding years to renew the application provided no changes regarding the parcel have occurred since the last submission of Form RP-305. A soil group worksheet and soil map prepared by the Soil and Water Conservation District Office must be filed as part of the application, unless as a result of a prior application, the assessor has a soil group worksheet and soil map on file which accurately describes the parcel. A landowner may exclude from the applications any portion of a parcel which is capable of being separately identified.

Place of filing application: The application must be filed with the city, town or village assessor (if the village assesses). If the property is located in a village that assesses, and application must be filed with both the town and the village assessor. In Nassau and Tompkins Counties, the application must be filed with the county assessors.

Time of filing application: The application must be filed on or before the taxable status date of the city, town or village (if the village assesses). **Exceptions:** 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. In the case of land located within an agricultural district, the application may be filed with the assessor no later than the last date on which an assessment complaint may be filed when (1) a licensed physician certifies that the failure to file the application by taxable status date resulted from the death of the applicant's spouse, child, parent, brother or sister, or the illness of the applicant or the applicant's spouse, child, parent, brother or sister; or (2) the failure to file the application by taxable status date resulted from the occurrence of a natural disaster, including, but not limited to, a flood, or the destruction of the applicant's residence, barn or other farm building by wind, fire or flood.

Notice of approval, denial or modification of application: The applicant must provide the assessor with a stamped, self-addressed envelope at the time of application in order to receive notice of the approval, denial or modification of the application.

Eligibility requirements for agricultural assessment

1. Agricultural land is eligible for an agricultural assessment if it satisfies all the requirements set forth in any one of the following alternatives:

   (A) 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.

   The crops, livestock or livestock products produced on such land, including land rented by the applicant from another and used in conjunction with agricultural land owned by the applicant, 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

   (B) 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

   (C) 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.

   A commercial horse boarding operation is defined as an agricultural enterprise consisting of at least seven acres and boarding at least ten horses, regardless of ownership, which receives $10,000 or more in gross receipts annually from fees generated through the boarding of horses, the production for sale of crops, livestock or livestock products, or both such boarding and such production.

   or

   (D) The land consists of at least seven acres of which all or part has been set aside through participation in a U.S. government conservation program established pursuant to Title 1 of the Federal Food Security Act of 1985 or any subsequent federal farm program. No minimum gross sales is required for the participating lands. Non-participating lands still must meet the $10,000 gross sales minimum and federal program payments may be applied to establish the minimum gross sales value.

   or

   (E) The land used in agricultural production is a newly-established farm operation and has annual gross sales of $10,000 and seven or more acres in agricultural production, or annual gross sales of $50,000 and less than seven such acres, in the first or second year of production, and meets the other eligibility requirements of A, B, or C above. If the newly-established farm is a commercial horse boarding operation, no less than seven acres must be used to support the horse boarding operation, at least ten horses must be boarded, and the operation must have annual gross receipts of $10,000 or more.

   or

(F) The land used in agricultural production consists of at least seven acres, is owned or rented by a newly established farm operation, and is used solely for the production for sale of orchard or vineyard crops or Christmas trees. Such land may be eligible for an agricultural assessment, not-withstanding the fact that the new orchard or vineyard does not produce crops for sale for four years after planting or the Christmas trees are not harvested for sale for five years after planting.

or

(G) The land used in agricultural production supports an apiary products operation, is owned by the operation, and consists of not less than seven and not more than ten acres with an average gross sales value of $10,000 or more, or comprises less than seven acres with an average gross sales value of $50,000 or more.

or

(H) Rented land located within an agricultural district used by a not for profit institution for agricultural research intended to improve the quality or quantity of crops, livestock or livestock products.

or

(I) The land consists of at least seven acres and has been used during the preceding two years to support a commercial equine operation with annual receipts of $10,000 or more. A commercial equine operation is defined as an agricultural enterprise consisting of at least seven acres and stabling at least ten horses, regardless of ownership that receives $10,000 or more in gross receipts annually from fees generated through 1) the provisions of commercial equine activities including but not limited to riding lessons, trail riding activities or training horses (but not horse racing), 2) production for the sale of crops, livestock and livestock products, or through both 1 and 2. An otherwise eligible operation proposed in its first or second year of operation may qualify as a commercial operation if it consists of at least seven acres and stables at least ten horses, regardless of ownership, by the end of the first year of operation.

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 the Agriculture and Markets Law, may nevertheless be eligible for an agricultural assessment, if the following conditions are satisfied:

- The 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 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; and
- The land must be used in conjunction with other land which qualifies for an agricultural assessment.

Instructions for applicant

For Questions on page 2

Part 1 – Use of Land

For Part 1, the data from the *Soil group worksheet* (APD-1) should be used. Further breakdowns of the *(1) Agricultural land* category by land use should be shown in 1a through 1f explained below.

(1) a. Land actually used to produce crops, livestock or livestock products may include cropland, muck, orchards, vineyards and pasture. For this purpose crops, livestock and livestock products include, but are not limited to, the following: field crops, fruits, vegetables, horticultural specialties, Christmas trees, cattle, horses, poultry, ratites, wool bearing animals such as alpacas and llamas, milk, eggs, furs, maple sap or syrup, honey, beeswax, royal jelly, bee pollen, propolis, package bees, nucs, queens, aquacultural products and woody biomass.

(1) b. Land used to support a commercial horse boarding operation. Amount of land used to support a commercial horse boarding operation during the past two years.

(1) c. Land used to support a commercial equine operation. Amount of land used to support a commercial equine operation during the past two years.

(1) d. 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 (see instructions below for line 1e). Support land further may include a buffer area owned and maintained by an apiary products operation between the operation and adjacent landowners. (The total area of an apiary products operation, including support land, may not exceed ten acres. (Support land does not include land used under agricultural amusements.)

(1) e. Land participating in a federal conservation program. Amount of land set aside through participation in a U.S. government conservation program established pursuant to Title 1 of the Federal Food Security Act of 1985 or any subsequent federal program.

(1) f. Land under a structure in which crops, livestock or livestock products are produced. Amount of land located under a structure in which crops, livestock or livestock products have been produced during the preceding two years.

(1) g. Land used as silvopasture. Amount of land used as silvopasture, but not more than the acreage limit (from Part 9, Box 7(b)).

(1) Agricultural land – total from Soil group worksheet.

(2) Farm woodland means land, primarily used for the production for sale of woodland products (logs, lumber, posts, firewood, etc.), where such land is used as a single operation and is contiguous with cropland, orchards, vineyards or land used to pasture livestock. Lands divided by state, county or town roads, railroads or energy transmission corridors will be considered contiguous. Farm woodland does not include land used as silvopasture as long as the silvopasture acreage lmit is not exceeded (see Part 9), but if there is any silvopasture acreage over the limit, the excess acreage should be treated as farm woodland. Woodland acreage exceeding 50 acres on any parcel should be in Part 1 (3), *Excess farm woodland*. Enter number of acres from section D2 of the *Soil group worksheet*.

(3) Excess farm woodland (over 50 acres) – enter number of acres from section D3 of the *Soil group worksheet*.

(4) Newly planted orchards, vineyards or Christmas trees of a newly established farm operation. Land of not less than seven acres used solely by a newly-established farm operation for new orchards or vineyards may qualify for an agricultural assessment for four years after planting, notwithstanding the fact that no crops are produced for sale. Land of not less than seven acres used solely by such a farm operation for new Christmas trees may qualify for an agricultural assessment for five years after planting, notwithstanding the fact that no trees are harvested for sale. Eligible fruit trees, grape vines, or Christmas trees may be planted in the new farm's first or second year of operation.

(5) Nonagricultural land. Ineligible land uses, including but not limited to the following: landowner's residence and lot, gravel quarry or other mineral, oil or natural gas extraction, commercial hunting and game preserves as well as any other commercial recreational uses such as camping and athletic facilities and parks, retail establishments of any kind including restaurants, lodging facilities and roadside stands used for sale of crops, livestock, or livestock products, processing facilities, sawmills, and fertilizer plants. Nonagricultural land does not include qualified farm woodland or support land. Also, any acreage withheld from the agricultural assessment program by the landowner should be entered in the nonagricultural category.

Part 2 – Other agricultural land owned by the applicant. Land contained within separately assessed parcels owned by the applicant and used for agricultural production in conjunction with the subject parcel is considered part of the applicant's farm unit for purposes of satisfying any minimum acreage or gross sales requirements.

Part 3 – Other agricultural land rented by the applicant. The gross sales value of agricultural products produced on land rented by the applicant from another person and used in conjunction with the subject parcel may be included when determining whether the gross sales requirement is satisfied.

For Questions on page 3

Note: For parts 4 through 8, newly established farm operations should enter annual gross sales only for the first or second year of production.

Part 4 – Average gross sales value. To qualify for an agricultural assessment, an applicant must show that the crops, livestock or livestock products produced for sale in the preceding two years on the land for which application is being made had an average gross sales value of at least $10,000. Gross sales value may include sales of agricultural products or market value of **crops** processed prior to sale in their unprocessed state produced on (1) agricultural land described in this application; (2) other parcels owned by the applicant and used in conjunction with the subject parcel; and (3) land rented by the applicant from another person and used in conjunction with the subject parcel. Also, certain federal farm program and thoroughbred breeder payments may be included. To calculate average gross sales value for the preceding two years the applicant should add the actual gross receipts derived from the sale, or, where applicable, the market value of agricultural products produced on the land described above, and divide the sum by two. Sales are to be reported on the basis of the most recent two income tax years prior to the date of the application. Market value should be based on the value at the time of harvest in the preceding two years. The assessor may ask for substantiation of gross sales value, which may be made by bookkeeping records, income tax returns, types of crops used for processing, etc.

Note: If an Act of God, natural disaster or continued adverse weather conditions results in the destruction of a significant portion of the agricultural production on any of the property for which application is being made such that the average gross sales value of the two preceding years is less than $10,000, the applicant is advised to submit with this application a completed Form RP-305-b, *Application for Exception From Minimum Average Gross Sales Value Requirement of Article 25-AA of the Agricultural and Markets Law*.

Part 5 – Land used to support a commercial horse boarding operation. *Commercial horse boarding operation* means an agricultural enterprise, consisting of at least seven acres and boarding at least ten horses regardless of ownership, that receives ten thousand dollars ($10,000) or more in gross receipts annually from fees generated either through the boarding of horses, the production for sale of crops, livestock, and livestock products, or both such boarding and such production. Such operations shall not include operations whose primary on site function is horse racing. An otherwise eligible operation proposed in its first or second year of operation may qualify as a commercial horse boarding operation if it consists of at least seven acres and boards at least ten horses, regardless of ownership, by the end of the first year of operation.

Part 6 – Land used to support a commercial equine operation. *Commercial equine operation* means an agricultural enterprise, consisting of at least seven acres and stabling at least ten horses regardless of ownership that receives $10,000 or more in gross receipts annually from fees generated through 1) the provisions of commercial equine activities including, but not limited to, riding lessons, trail riding or training of horses (but not horse racing), 2) production for sale of crops, livestock or livestock products, or through both 1 and 2. An otherwise eligible operation proposed or in its first or second year of operation may qualify as a commercial equine operation if it consists of at least seven acres and stables at least ten horses, regardless of ownership, by the end of the first year of operation.

Part 7 – Land under a structure within which crops, livestock or livestock products are produced.

For Questions on page 4

Part 8 – Land rented to others. Land that the applicant rents to another person, used as a single operation for the production for sale of crops, livestock or livestock products (exclusive of woodland products) in the preceding two years with an average gross sales value of less than $10,000 may be eligible to receive an agricultural assessment if certain requirements are satisfied. To qualify for an agricultural assessment the applicant must rent to another person at least seven acres of land used to produce crops, livestock or livestock products, exclusive of woodland products. Land actually used to produce crops, livestock or livestock products may include cropland, muck, orchards, vineyards and pasture.

8f. To qualify for an agricultural assessment the rented land must be used in agricultural production under a five year written rental arrangement. **Note:** Rental arrangement is defined as a *written lease signed by both of the parties to the agreement*. The applicant must provide documentation concerning the existence and term of the rental arrangement (a copy of the lease or an affidavit attesting to the existence of such a lease (Form RP-305-c)).

8g. To qualify for an agricultural assessment the rented land must be used in conjunction with other land which qualifies for an agricultural assessment. The applicant should indicate the owner, tax map number and location of this other land. The

assessor may require substantiation of the fact that the other land qualifies for an agricultural assessment. Use side 2 of Form RP-305-C.

Important: Applicants should carefully read the notice pertaining to financial consequences for converting land benefitting from agricultural assessment to a non-agricultural use.

For Questions on page 5

Part 9 – Land used as silvopasture. Silvopasturing is defined as the intentional combination of trees, forages and livestock managed as a single integrated practice for the collective benefit of each, including the planting of appropriate grasses and legume forages among trees for sound grazing and livestock husbandry. Land used in silvopasturing is limited to up to ten fenced acres per large livestock (including cattle, horses and camelids) and up to five fenced acres per small livestock (such as sheep, hogs, goats and poultry).

For Questions on page 6

Part 10 – Certified value on eligible agricultural lands. Applicants must complete column 2 of Part 10 on page 6. See instructions on page 6.

Certification by applicant

The applicant must complete the certification at the bottom of page 1.