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

RP-305-r
(10/12)

Agricultural Assessment Renewal Certification

Name and mailing address of landowner(s)	**Telephone numbers** and (optional) **e-mail address:**
_____	Day number (____) _____
_____	Evening number (____) _____
_____	E-mail address _____
_____	

Please renew my agricultural assessment for 20___ for the following parcel(s): Tax map number(s) _____

_____

_____ *(attach additional sheets if necessary).*

I have reviewed the last agricultural assessment application (Form RP-305) that was filed for this farm operation, as well as the instructions that accompany this renewal certification, and I hereby certify that each of the following statements of fact is true:*

- The last agricultural assessment application (Form RP-305) for this land was filed in 20 _____.
- Since that application was filed, there has been no change in the ownership or total acreage of this parcel, or in the classification of its soils.
- The land is still being used in the same manner as specified on that application, and there has been no change in the acreage devoted to each use.
- At least one of the following conditions is satisfied:
  - The land consists of seven acres or more and generated the required $10,000 or more in average gross sales value, annual gross sales value or average gross receipts, whichever was applicable; **or**
  - The land consists of less than seven acres and generated the required $50,000 or more in average gross sales value, annual gross sales value or average gross receipts, whichever was applicable; **or**
  - No such requirement applied to this land because it qualified as either a newly-planted orchard or vineyard, a newly-established Christmas tree operation, or land used by a not-for-profit institution for eligible agricultural research.
- If the Form RP-305 indicated that rented land was being used in conjunction with the parcel(s) for the production of agricultural products for sale, the same land is being rented, the same person is continuing to rent it under the same written rental agreement, and, if the rented land does not independently satisfy the gross sales value requirement, it is used in conjunction with qualifying land.

I understand that I must maintain records confirming that each of these statements is true, and that I must supply those records to the assessor upon his or her request. I understand that any false statements on this form are punishable by law. I further understand that converting this land to a non-agricultural use may subject it to penalties and/or payments based on the amount of taxes owed.

_____ _____
Signature of landowner Date

To request a copy of the assessor's determination, check here ___ and enclose a stamped, self-addressed envelope.

***Caution**: *If one or more of these statements is **not** true, do **not** complete this certificate; a new Form RP-305 will have to be completed and filed to request renewal of the agricultural assessment.*

Instructions

Use of this form – The landowner may use Form RP-305-r to renew an application for an agricultural assessment on parcels for the current year's assessment roll if the last initial application (Form RP-305) filed for the parcels was approved and the conditions which determine the parcels' eligibility have not changed. If there are multiple parcels, list them on a separate sheet if necessary. If the parcels are not all located in the same city, town or village, a separate application must be completed for each city, town and village *unless* the parcels are all located in municipalities which in turn are located within a single Coordinated Assessing Program (CAP), where there is a sole assessor. Each of the statements pertaining to the status of the parcels is designed to determine whether the parcels' status has changed. If one or more of the statements are not true, the applicant may **not** use this form to seek renewal of the exemption, but must use Form RP-305 instead. Applications relating to leased land must be made by the **land**owner.

If a tax-exempt orchard or vineyard has been replaced or expanded since the last Form RP-305 was filed, the applicant should complete and attach Form RP-305-e to this application. Also, the assessor may ask for substantiation of any requirement for obtaining an agricultural assessment, including submission of Form RP-305.

By filing this application, the landowner is aware that converting land to a nonagricultural use will result in financial encumbrances to the land so converted. Such encumbrance 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. Such an encumbrance runs with the land from the last time the parcel benefitted for a period of 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.

Further information about the agricultural assessment program may be found on the Web site of the Department of Taxation and Finance at www.tax.ny.gov/research/property/assess/valuation/agindex.htm.

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 assessor and the village assessor, unless the village does not assess property. If the parcels are not all located in the same city, town or village, a separate application must be completed for each city, town and village *unless* the parcels are all located in municipalities which in turn are located within a single Coordinated Assessing Program (CAP), where there is a sole assessor. In Nassau and Tompkins Counties, the application must be filed with the county assessor.

Time of filing - The application renewal form must be filed on or before the taxable status date of the city, town, or village. The taxable status date varies by municipality; contact your local assessor's office to confirm the taxable status date for your municipality. ***Exceptions***: In the 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, (1) when 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 - The assessor must notify the applicant of approval, denial, or modification of the application only if the applicant supplies the assessor with a self-addressed stamped envelope.