



**NYS BOARD OF REAL PROPERTY SERVICES**

**AGRICULTURAL ASSESSMENT PROGRAM**

**UPDATE**

**Notice: To Landowners applying for an Agricultural Assessment**

By filing this application, the landowner agrees that the lands that benefit from an agricultural assessment will be liable for payment in the event that the land is converted to a nonagricultural use. This provision is explained below.

**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 for this potential payment 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**

- The definition of eligible crops, livestock and livestock products now includes honey, beeswax, royal jelly, bee pollen, propolis, package bees, nucs and queens.
- The land used to support an apiary products operation must be owned by the operation and (1) consist of not less than seven and not more than ten acres used as a single operation in the preceding two years to produce for sale crops, livestock or livestock products with an average gross sales value of \$10,000 or more; or (2) less than seven acres used as a single operation in the preceding two years to produce for sale crops, livestock or livestock products with an average gross sales value of \$50,000 or more. The land used to support an apiary products operation may include the land under a structure within which apiary products are produced, harvested and stored for sale, and a buffer area maintained by the operation between the operation and adjacent landowners.
- Rented land located within an agricultural district and used by a not-for-profit institution for agricultural research intended to improve the quality or quantity of crops, livestock or livestock products may qualify for an agricultural assessment. Eligible land is neither required to have a minimum acreage nor to produce for sale crops, livestock or livestock products with a minimum gross sales value.
- Effective January 1, 2009, an applicant for an agricultural assessment may include in his or her farm operation's gross sales value up to \$5,000 annually derived from the operation's sale of its compost, mulch or other organic biomass crops, as those terms are defined by Agriculture and Markets Law, section 301(16).

***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.***



NYS BOARD OF REAL PROPERTY SERVICES
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

Form section for Assessor completion, including fields for Application Date, Tax Map Number, Exemption Amount, Exemption Code, and Assessor's Signature/Date.

INFORMATION TO BE COMPLETED BY APPLICANT

Form section for Applicant completion, including fields for Tax Map Number, Acres, Mailing Address, Property Location, and contact information.

CERTIFICATION OF APPLICANT

Certification statement box for the applicant to sign and date, certifying the accuracy of the application information.

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

(Continued on next page)

**General information** can be found on pages 6 and 7. **Instructions** for the completion of Parts 1 through 8 can be found on pages 7, 8 and 9 of this form. All applicants must complete Parts 1 and 8. Applicants seeking an agricultural assessment for land used to support a commercial horse boarding operation must complete Part 5. 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 7. 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. <b>Land used to produce crops, livestock or livestock products.</b> 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. <b>Land used to support a commercial horse boarding operation.</b> Amount of land used to support a commercial horse boarding operation during the past two years	b.	Acres
c. <b>Support Land.</b> Amount of land which 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.	c.	Acres
d. <b>Land participating in federal conservation program.</b> 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.)	d.	Acres
e. <b>Land under a structure in which crops, livestock or livestock products are produced.</b> Amount of land located under a structure in which crops, livestock or livestock products have been produced during the preceding two years.	e.	Acres

<b>TOTAL acres in agricultural land</b> (sum of a, b, c, d, e)	(1)	Acres
(2) <b>Farm Woodland (up to 50 acres)</b> Amount of land used for the production for sale of woodland products in the preceding two years. <i>Acreage consisting of sugarbush or Christmas tree cultivation should be included in Part (1)a above.</i>	(2)	Acres
(3) <b>Excess Farm Woodland</b> (woodland exceeding 50 acre limit on any parcel)	(3)	Acres
(4) <b>Newly planted or replanted orchards or vineyards of a farm operation that is not newly established.</b> Applicant should complete form <u>RP-305-e</u>	(4)	Acres
(5) <b>Newly planted orchards, vineyards or Christmas trees of a newly established farm operation.</b>	(5)	Acres
(6) <b>Nonagricultural land.</b> Include any land in the parcel which is not included above	(6)	Acres
<b>TOTAL acres in parcel</b> (The figure entered in this box should equal the sum of the amounts entered in the boxes 1, 2, 3, 4, 5 and 6 above)		Acres

**Part 2. Other agricultural land owned by the applicant:** Identify any other land owned by the applicant which 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 operation. *Use additional sheets if necessary.*

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 \_\_\_\_\_

**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 (1) a and Part (2)). For land rented by the applicant from another see Part 3. (Include Federal farm program payments if applicable.)	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 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 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	\$	\$
<b>TOTAL GROSS SALES VALUE FOR TWO YEAR PERIOD</b>		<b>\$</b>	<b>\$</b>
<b>TWO YEAR AVERAGE GROSS SALES VALUE</b>		<b>\$</b>	<b>\$</b>

**Part 5. Land used to support a commercial horse boarding operation:**

- (a) Number of acres in 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	\$	\$
<b>TOTALS</b>	\$	\$

**Part 6: 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) \$	

**Part 7: Land rented to others:**

- (a) Is any portion of the parcel rented to another party?  Yes  No *(If the answer is no, proceed to Part 8 on page 4.)*
- (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 which can be independently verified	(a) \$	(b) \$
2. Total gross sales value for two year period (a) + (b)	(c) \$	
3. Average gross sales value for preceding two years (c / 2)	(d) \$	

If amount is less than \$10,000 or cannot be independently verified, complete items d, e, f and g of Part 7 below.

(d) Name and mailing address of party to whom land is rented: \_\_\_\_\_  
\_\_\_\_\_

(e) Number of acres rented to party identified in Part 7d 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 the answer is yes, provide the following information for the other land being used in conjunction with the land which 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 8: 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 7d through 7g on page 3, the total number of acres in the mineral and organic soil groups may not exceed the number of acres indicated in Part 7e, and the number of acres of farm woodland must be zero.

**CERTIFIED VALUE ON ELIGIBLE AGRICULTURAL LANDS**

**Applicant please 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	COL. 2 OR 3 TIMES COL. 4
1	a				
	b				
2	a				
	b				
3	a				
	b				
4	a				
	b				
5	a				
	b				
6	a				
	b				
7					
8					
9					
10					
<b>ORGANIC SOIL GROUP (MUCK)</b>					
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>SOIL GROUP TOTAL</b>					
<b>ELIGIBLE FARM WOODLAND 50 ACRES MAXIMUM</b>					
<b>Newly Planted Christmas Trees, Orchards &amp; Vineyards</b>				0	0
<b>TOTAL ELIGIBLE ACRES</b>					
				<b>TOTAL CERTIFIED VALUE</b>	

ASSESSOR'S USE ONLY					
Assessor's agricultural assessment calculation on eligible agricultural lands					
Total Certified Value	x	Equalization Rate	=	Total Agricultural Assessment	
_____	x	_____	=	_____	
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.....	.....	.....	\$ _____	\$ _____
3. Other structures (processing plant, retail store, etc.) .....	_____	_____	\$ _____	\$ _____
4. Ineligible land (include excess woodland acreage) .....	_____	\$ _____		\$ _____
5. Total (lines 1, 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 line 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 State Board 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, an

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, notwithstanding 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.

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.

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**INSTRUCTIONS FOR APPLICANT**

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**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 (1) a through (1) e 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. 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 (1) e.). 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.)

**(1) d. 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.

**(1) e. 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) 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. Woodland acreage exceeding 50 acres on any parcel should be in Part 1 (3), excess farm woodland. Enter number of acres from section D (2) of the Soil Group Worksheet.

**(3) Excess Farm Woodland (over 50 acres) - enter number of acres from section D (3) of the Soil Group Worksheet.**

**(4) Newly Planted or Replanted Orchards or Vineyards.** Existing orchards and vineyards which expand or replant. Up to 20% of total orchard and vineyard acreage may



qualify for the six year 100% exemption following establishment of orchards and vineyards.

**(5) 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.

**(6) 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.

**Note: For parts 4, 5, 6, & 7 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 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 25AA of the Agricultural and Markets Law.

### For Questions on Page 3

**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.

**Part 6. Land under a structure within which crops, livestock or livestock products are produced.**

**Part 7. 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.

**7f.** 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).

**7g.** 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 RP-305-c.

**For Questions on Page 4**

**Part 8. Certified value on eligible agricultural lands.**

Applicants must complete column 2 of Part 8 on page 4. See instructions on page 4.

**CERTIFICATION BY APPLICANT**

*The applicant must complete the certification on the bottom of page 1.*