



**NYS Department of Taxation & Finance  
Office of Real Property Tax 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 non agricultural 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 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 land under an “agricultural amusement” such as a corn maze or a hay bale maze may be eligible for an agricultural assessment if the maze is produced from crops grown on the farm and those crops are harvested and marketed in the same manner as other crops that are produced on the farm.

“Commercial equine operations” has been included in the definition of “farm operations” for purposes of the Agricultural Districts Law. Such a change now enables such enterprises to receive agricultural assessments and gain agricultural district protections. To be a commercial equine operation for this purpose, the enterprise must consist of at least seven acres, must stable at least 10 horses, regardless of ownership, and must receive at least \$10,000 in gross receipts annually from fees generated through (1) commercial equine activities including, but not limited to riding lessons, trail riding activities or training of horses – but **not horse racing** – or through (2) the production for sale of crops, livestock, and livestock products, or through both (1) and (2). An otherwise eligible enterprise that is 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 10 horses, regardless of ownership, by the end of the first year of operation.

***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 1(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 renewal form must be filed on or before the taxable status date of the city, town or village. **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, (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 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; **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 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.

or

- 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 gross receipts of \$10,000 or more.

or

- The land constitutes a newly established farm operation that for the two years preceding the filing of the application has been used to produce crops, livestock or livestock products for sale, or has been used to support a commercial horse boarding operation; **and** the land consists of no less than seven acres, which has been used in the preceding year to produce for sale crops, livestock or livestock products with an annual gross sales value of \$10,000 or more, or has been used in the previous year to board at least ten horses for annual gross boarding fees of \$10,000 or more;

or

- The land consists of no less than seven acres and is used solely for the production for sale of orchard or vineyard crops or Christmas trees, 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

- The land consists of less than seven acres which has been used in the preceding year to produce for sale crops, livestock or livestock products with an annual gross sales value of \$50,000 or more;

or

- 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

- The land is located within an agricultural district and is rented and used by a not for profit institution for agricultural research intended to improve the quality or quantity of crops, livestock or livestock products.

**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. 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. This does not include land used under agricultural amusements.

For this purpose, non agricultural 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 Department of Taxation & Finance
Office of Real Property Tax Services

Agricultural Assessment Renewal Application

Form with fields for Name and mailing address of landowner(s), Tax map number, Telephone numbers, Day number, Evening number, and E-mail address (optional).

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.

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, a commercial equine operation, for support land (excluding land used under agricultural amusements), 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. Is the parcel owned or rented by a newly established farm operation and used solely in the farm's first or second year for planting a new orchard, vineyard or Christmas trees?
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. Orchard or Vineyard Replaced or Expanded. Yes No

Does this parcel contain an orchard or vineyard that has been replaced or expanded?
If Yes, the applicant should attach the RP-305-e form to this application.

3. Parcel is located within an established Agricultural District. Yes No

**4. Average gross sales value:**

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 Questions 1a and 2 above). For land rented by the applicant from another, see Questions 1b and 1c. (Include Federal Farm Program payments if applicable.)

\$ \_\_\_\_\_ \$ \_\_\_\_\_

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 Questions 1a and 2 above). Note: The gross sales value of maple syrup/sap and Christmas trees produced on the applicant's land should be included in Question 4a above.

\$ \_\_\_\_\_ \$ \_\_\_\_\_

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.

\$ \_\_\_\_\_ \$ \_\_\_\_\_

d. Enter the gross sales value up to a maximum of \$5,000 for the operation's sale of its compost, mulch or other organic biomass crops.

\$ \_\_\_\_\_ \$ \_\_\_\_\_

**Total gross sales value for two year period**      \$ \_\_\_\_\_

**Two year average gross sale value**      \$ \_\_\_\_\_

**or**

The parcel is rented to another landowner under a written five year rental agreement and is used together with land which qualifies for an Agricultural Assessment.  **Yes**     **No**

If *Yes*, a copy of current lease or affidavit Form RP-305-c **must** be attached if not on file with the assessor.

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

Year One      Year Two

Gross receipts collected by horse boarding operation during the preceding two years, including fees generated through boarding of horses:

\$ \_\_\_\_\_ \$ \_\_\_\_\_

Fees generated through production of sale of crops, livestock and livestock products:

\$ \_\_\_\_\_ \$ \_\_\_\_\_

**Totals:**      \$ \_\_\_\_\_ \$ \_\_\_\_\_

**6. Land used to support a commercial equine operation:**

Year One      Year Two

Gross receipts collected by equine operation during the preceding two years, including fees generated through stabling of horses:

\$ \_\_\_\_\_ \$ \_\_\_\_\_

Fees generated through production of sale of crops, livestock and livestock products:

\$ \_\_\_\_\_ \$ \_\_\_\_\_

**Totals:**      \$ \_\_\_\_\_ \$ \_\_\_\_\_

**7. If the land constitutes a newly established farm operation, enter:**

a. The annual gross sales value of any agricultural products (not including woodland products) produced for sale in the preceding year on land owned or rented by the applicant \$ \_\_\_\_\_; and

b. The annual gross sales value of crops in their unprocessed state which were produced by the applicant during the preceding year on land owned or rented by the applicant that were not sold unprocessed, but were processed on the farm to make other products \$ \_\_\_\_\_; and

c. Annual fees generated in the preceding year for the boarding of horses \$ \_\_\_\_\_; and

d. Total annual gross sales value \$ \_\_\_\_\_.

**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.