



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
<input type="checkbox"/> Soil maps filed on ___/___/___ <input type="checkbox"/> Soil group worksheet filed on ___/___/___ <input type="checkbox"/> Soil map or soil worksheet modification (use Form RP-305-d) Sent ___/___/___ Received ___/___/___ <input type="checkbox"/> Property located in an established agricultural district? Yes <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/> Form RP-305-a sent			<input type="checkbox"/> 41720- County Formed Ag. Dist. <input type="checkbox"/> 41730- Outside Ag. District <input type="checkbox"/> 41750- New orchard/vineyard
_____ Assessor's signature			_____ Date

Information to be Completed by Applicant

Tax Map number	Acres	Is parcel in an agricultural district? Yes <input type="checkbox"/> No <input type="checkbox"/>	
		If Yes, provide County District number _____	
Mailing address		Property location	
Landowner name _____		Mark an X in the box if same as mailing address <input type="checkbox"/> OR enter below	
Number and street _____		Number and street _____	
City State ZIP code _____		City State ZIP code _____	
Telephone: Day no. _____ Evening no. _____		County Town Village _____	
Email address (optional) _____			

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 7 and 8. **Instructions** for the completion of Parts 1 through 9 can be found on pages 8 through 10 of this form. All applicants must complete Parts 1 and 9. 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. 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.
- 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.
- c. **Land used to support a commercial equine operation.** Amount of land used to support a commercial equine operation during the past two years.
- 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.)
- 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.)
- 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.

a.	Acres
b.	Acres
c.	Acres
d.	Acres
e.	Acres
f.	Acres
(1)	Acres
(2)	Acres
(3)	Acres
(4)	Acres
(5)	Acres
	Acres

Total acres in agricultural land (sum of a, b, c, d, e, and f)	(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.)	\$	\$
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.	\$	\$
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.	\$	\$
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.	\$	\$
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 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 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 whom 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: _____