



Agricultural Assessment Application

For the 20____ Assessment Roll

If the assessor approved this application and there are no changes to any information entered on this application, in subsequent years file Form RP-305-r, *Agricultural Assessment Renewal*, with your local assessor.

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 - Newly replanted or expanded orchard/vineyard/hopyard
☐ Soil maps filed on	Date (mmddyyyy)		
☐ Soil group worksheet filed on	Date (mmddyyyy)		
☐ Soil map or soil worksheet modification (use Form RP-305-d, <i>Agricultural Assessment Application Modification - Transmittal Memorandum</i>)	Date sent (mmddyyyy)	Date received (mmddyyyy)	
☐ Property located in an established agricultural district?	☐ Yes ☐ No		
☐ Form RP-305-a, <i>Agricultural Assessment Notice of Approval or Denial of Application</i> , sent			

Assessor's signature	Date (mmddyyyy)
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To be completed by the applicant

Tax map number	Acres	Is parcel in an agricultural district? Yes ☐ No ☐ If Yes, provide county district number _____
Name of landowner		
Mailing address (number and street)		
City	State	ZIP code
Property address (number and street, if different from above; otherwise mark an X in the box ☐)		
City	State	ZIP code
County	Town	Village
Phone number	Email address	

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.

Owner's signature	Date (mmddyyyy)
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Penalty for false statements: A person making false statements on an application for exemption is guilty of an offense punishable by law.

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 intended for sale produced 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	\$	\$
Total fees	\$	\$

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	\$	\$
Total fees	\$	\$

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 (add lines b and c):	(d) \$	
(e) Average gross sales value for preceding two years (divide line d by two):	(e) \$	

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).

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 line 2 by ten	3.	
4. Enter the number of small livestock (such as sheep, hogs, goats and poultry) that graze on the land.....	4.	
5. Multiply line 4 by five.....	5.	
6. Maximum number of acres that may receive an agricultural assessment as silvopasture. (add lines 3 and 5)	6.	
7. Total number of acres that may receive an agricultural assessment as silvopasture. (Enter the lesser of lines 1 or 6 here and on line 1(g) of Part 1). Note: If line 1 is greater than line 6, see instructions for farm woodland.	7.	

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 receiving a Real Property Tax Law (RPTL) § 483 exemption.....	N/A	N/A	\$ _____	\$ _____
3. Other structures (processing plant, retail store, and so on.)	_____	_____	\$ _____	\$ _____
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 receiving a RPTL § 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 (the lesser total of lines B5 and C1, or lines B5 and C4)				\$ _____
E. Other exemptions				
1. Veterans				\$ _____
2. RPTL § 483 new construction				\$ _____
3. RPTL § 483-a				\$ _____
4. Other				\$ _____
5. Total				\$ _____
F. Total taxable assessed value (subtract line E5 from line D)				\$ _____

G. This application is (mark an X in the appropriate box):

☐ Approved ☐ Approved as modified ☐ Disapproved

Reason (if Approved as modified or Denied)

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.

- (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 vineyard, hopyard, or orchard crops (including tree nuts), or Christmas trees. Such land may be eligible for an agricultural assessment, even if the new orchard, vineyard, or hopyard does not produce crops for sale for four years after planting (or in the case of a tree nut orchard, for six years after planting), or if 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 nonprofit 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 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 that 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* (Form 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. Crops, livestock and livestock products include, but are not limited to, the following: field crops, fruits (including tree nuts), vegetables, horticultural specialties, Christmas trees, cattle, horses, poultry, raptors, 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, actively managed log-grown woodland mushrooms, aquacultural products, woody biomass, industrial hemp, and cannabis when cultivated in accordance with the law.

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

(1) c. **Land used to support a commercial equine operation**—Amount of land used to support a commercial equine operation during the preceding 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 levees 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 for line 1e). Support land may further 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 of woodland products (logs, lumber, posts, firewood, and so on) intended for sale, 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 limit 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 the number of acres from section D2 of the *Soil Group Worksheet*.

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