

## 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 tract of land 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).

**EXCEPTION:** 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.

**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.