

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.

INSTRUCTIONS FOR APPLICANT

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, ruminants, wool bearing animals such as alpacas and llamas, milk, eggs, furs, maple sap or syrup, honey, beeswax, 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).

(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 I 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 four year 100% exemption following establishment of orchards and vineyards.

(5) 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.