

**Part 2. Other agricultural land owned by the applicant.** Land contained within separately assessed parcels owned by the applicant and used for agricultural production in conjunction with the subject parcel is considered part of the applicant's farm unit for purposes of satisfying any minimum acreage or gross sales requirements.

**Part 3. Other agricultural land rented by the applicant.** The gross sales value of agricultural products produced on land rented by the applicant from another person and used in conjunction with the subject parcel may be included when determining whether the gross sales requirement is satisfied.

**Note: For parts 4, 5, 6, & 7 newly established farm operations should enter annual gross sales only for the first or second year of production.**

**Part 4. Average Gross Sales Value.** To qualify for an agricultural assessment, an applicant must show that the crops, livestock or livestock products produced for sale in the preceding two years on the land for which application is being made had an average gross sales value of at least \$10,000. Gross sales value may include sales of agricultural products or market value of crops processed prior to sale in their unprocessed state produced on (1) agricultural land described in this application; (2) other parcels owned by the applicant and used in conjunction with the subject parcel; and (3) land rented by the applicant from another person and used in conjunction with the subject parcel. Also, certain federal farm program and thoroughbred breeder payments may be included. To calculate average gross sales value for the preceding two years the applicant should add the actual gross receipts derived from the sale, or, where applicable, the market value of agricultural products produced on the land described above, and divide the sum by two. Sales are to be reported on the basis of the most recent two income tax years prior to the date of the application. Market value should be based on the value at time of harvest in the preceding two years. The assessor may ask for substantiation of gross sales value, which may be made by bookkeeping records, income tax returns, types of crops used for processing, etc.

**NOTE:** If an Act of God, natural disaster or continued adverse weather conditions results in the destruction of a significant portion of the agricultural production on any of the property for which application is being made such that the average gross sales value of the two preceding years is less than \$10,000, the applicant is advised to submit with this application a completed form RP-305-b: *Application for Exception From Minimum Average Gross Sales Value Requirement* of Article 25AA of the Agricultural and Markets Law.

#### **For Questions on Page 3**

**Part 5. Land used to support a commercial horse boarding operation.** "Commercial horse boarding operation" means an agricultural enterprise, consisting of at least seven acres and boarding at least ten horses regardless of ownership, that receives ten thousand dollars (\$10,000) or more in gross receipts annually from fees generated either through the boarding of horses, the production for sale of crops, livestock, and livestock products, or both such boarding and such production. Such operations shall not include operations whose primary on site function is horse racing.

**Part 6. Land under a structure within which crops, livestock or livestock products are produced.**

**Part 7. Land rented to others.** Land that the applicant rents to another person, used as a single operation for the production for sale of crops, livestock or livestock products (exclusive of woodland products) in the preceding two years with an average gross sales value of less than \$10,000 may be eligible to receive an agricultural assessment if certain requirements are satisfied. To qualify for an agricultural assessment the applicant must rent to another person at least seven acres of land used to produce crops, livestock or livestock products, exclusive of woodland products. Land actually used to produce crops, livestock or livestock products may include cropland, muck, orchards, vineyards and pasture.

**7f.** To qualify for an agricultural assessment the rented land must be used in agricultural production under a five year written rental arrangement. **NOTE:** Rental arrangement is defined as a "written lease signed by both of the parties to the agreement." The applicant must provide documentation concerning the existence and term of the rental arrangement (a copy of the lease or an affidavit attesting to the existence of such a lease (form RP-305-c).

**7g.** To qualify for an agricultural assessment the rented land must be used in conjunction with other land which qualifies for an agricultural assessment. The applicant should indicate the owner, tax map number and location of this other land. The assessor may require substantiation of the fact that the other land qualifies for an agricultural assessment. Use side 2 of RP-305-c.

#### **For Questions on Page 4**

**Part 8. Certified value on eligible agricultural lands.** Applicants must complete column 2 of Part 8 on page 4. See instructions on page 4.

#### **CERTIFICATION BY APPLICANT**

*The applicant must complete the certification on the bottom of page 1.*