



**Department of
Taxation and Finance**

Agricultural Assessments Overview

January 9, 2025

About ORPTS

- The Office of Real Property Tax Services (ORPTS) is a division of the New York State Department of Taxation and Finance.
- We provide support for local governments to administer property taxes.
- We carry out property tax-related programs developed by the New York State Legislature and the Governor.

Agenda

- Overview
- Eligibility
- Application process
- Exceptions
- Questions and answers



Overview

- The Agricultural Assessments Program allows reduced property tax bills for land in agricultural production by limiting the property tax assessment of such land to its agricultural assessment value.
- Owners whose land satisfies the eligibility requirements may apply for an agricultural assessment.

Overview cont.

- Although the program functions like a property tax exemption, unlike most exemptions, it is not subject to local option.
- It is available to lands that are used for a variety of agricultural productions and that meet acreage and gross sales requirements.
- ORPTS annually establishes values for various soil types that are used to calculate the assessed value of property granted the exemption.
- Annual renewal is required.

Eligibility



NEW
YORK
STATE

Department of
Taxation and Finance

Eligibility

- The assessor or board of assessors determines eligibility.
- If denied, the applicant has the right to administrative review by the board of assessment review.
- Land generally must consist of seven or more acres that were used in the preceding two years for the production or sale of crops, livestock, or livestock products.
- Gross sales value is the actual proceeds from sales of agricultural products.

Eligibility: gross sales

- The annual gross sales of agricultural products generally must average \$10,000 or more **for the preceding two years**.
- If an agricultural enterprise is less than seven acres, it may qualify if average annual gross sales equal \$50,000 or more.
- **Note:** A start-up operation may qualify based on its annual gross sales of agricultural products in the operation's **first or second year**.

Eligibility: gross sales cont.

- To satisfy the average gross sales value requirement, you can combine proceeds from all parcels used in a single operation.
- If a crop is grown and processed on the farm, you must use the value of the crop before processing when computing its average gross sales value.

Eligibility: gross sales cont.

- When farm woodland is eligible, you can include proceeds from the sale of woodland products in the computation of average gross sales value up to a maximum of \$2,000.
- Gross sales for horse boarding operations can include boarding fees as well as income from crops, livestock, or livestock products.

Eligibility: gross sales cont.

The assessor may ask for documentation to confirm gross sales value. Documentation may include:

- bookkeeping records
- income tax returns,
- types of crops used for processing, and
- other documentation.



Eligibility: land

- cropland
- pasture
- orchards
- vineyards
- sugarbush
- land used to grow Christmas trees
- support land
- as well as...

Eligibility: land cont.

- crop acreage either set aside or retired under federal supply management or soil conservation programs
- up to 50 acres of farm woodland per parcel
- land and water used for aquacultural production
- land under a structure within which crops, livestock, or livestock products are produced

Note: Land associated with the owner's residence is ineligible.

Eligibility: multiple parcels



- Farm operations often encompass more than one parcel.
- Eligibility is determined by combining separately assessed parcels that are farmed together as a single operation.
- You must submit a separate application for each parcel.

Eligibility: rented land

- Land rented for agricultural purposes may receive an agricultural assessment.
- Typically, rented land does not satisfy the average gross sales value requirement.
- However, it may still be eligible if the rented farmland is:
 - at least seven acres, and
 - under lease for at least five years to a qualifying farmer.

Eligibility: rented land cont.

Of course, in the rare case that the rented land satisfies the basic eligibility requirements on its own, it is eligible for an agricultural assessment.



Eligibility: Rented Land cont.

- The property owner must provide the assessor with either:
 - a copy of the lease, which must be for at least five years, or
 - [Form RP-305-c, Agricultural Assessment Written Lease Affidavit for Rented Land](#)
- A start-up farm operation may include rented land.

New York State Department of Taxation and Finance
Office of Real Property Tax Services

RP-305-c
(4/14)

Agricultural Assessment Written Lease Affidavit for Rented Land

Instructions: Agricultural land which has been used as a single operation for the production of crops, livestock, or livestock products during the preceding two years but whose production does not independently satisfy the average gross sales requirement of Agriculture and Markets Law Article 25AA may nevertheless qualify for an agricultural assessment if the land is rented to another party for a minimum of five years for use in conjunction with other land which qualifies for an agricultural assessment. If the renting party does not receive an agricultural assessment, page 2 of this form is necessary to certify to the assessor that the lessee's land would qualify for an agricultural assessment. A copy of the relevant written lease or this affidavit attesting to the existence of the written lease must be attached to the application for an agricultural assessment (Form RP-305, Agricultural Assessment Application, or RP-305-r, Agricultural Assessment Renewal Certification). Applicants should file this affidavit only if they have completed all of Form RP-305, Part 5.

STATE OF NEW YORK _____
COUNTY OF _____ SS: _____

(I) (We) _____, residing at _____
(Name of landowner (lessor)) (Address)

_____ and _____, residing at _____
(Name of renter (lessee)) (Address)

_____ being
(Address)

duly sworn depose and say:

The land described in the attached application for agricultural assessment is rented
by _____ to _____
Owner (lessor) Renter (lessee)

Acreage actually used for agricultural production by renter: _____ acres.
Note: Farm woodland acreage is ineligible.

Pursuant to a written lease entered into:
the _____ day of _____, 20____, the term of which commences on
the _____ day of _____, 20____, and terminates on
the _____ day of _____, 20____.

/s/ _____ /s/ _____
Signature of owner (lessor) Signature of renter (lessee)

Sworn to before me _____ Sworn to before me _____
this _____ day of _____, 20____. this _____ day of _____, 20____.

/s/ _____ /s/ _____
Notary Public Notary Public

Eligibility: horse boarding



- Land that supports a commercial horse boarding operation may qualify for an agricultural assessment if the following eligibility requirements are met:
 - at least seven acres of land supports the commercial horse boarding operation;
 - the operation boards at least 10 horses regardless of ownership; and...

Eligibility: horse boarding cont.



- the operation receives \$10,000 or more in gross receipts annually in the preceding two years from fees generated through boarding horses or through producing sale of crops, livestock, and livestock products.
- A start-up commercial horse boarding operation may qualify based on annual boarding fees of \$10,000 or more in its first or second year.

Note: If the primary onsite function is horseracing, the land is not eligible.

Application Process



Department of
Taxation and Finance

Step one: Apply for an agricultural assessment



Hamilton County SWCD pictured

- Visit your County Soil and Water Conservation District Office.
- A technician will classify the farmland by soil productivity. (There may be a small fee for this service.)

Step one: Apply for an agricultural assessment cont.

- You should:
 - ✓ work with the technician to outline woodland areas and ineligible areas, and
 - ✓ clearly define any excluded areas.
- The technician will record the information on [Form APD-1, Soil Group Worksheet](#).

APD-1
(Rev. 1/16)

New York State
Department of Agriculture and Markets
Division of Land and Water Resources
100 Airline Drive
Albany, NY 12245

SECTION A: WORKSHEET
INFORMATION
Page _____ of _____
 New Worksheet
 Revised Worksheet

SOIL GROUP WORKSHEET

SECTION B: LANDOWNER NAME AND PROPERTY IDENTIFICATION

Landowner Name	Last	First	Middle Initial
Mailing Address		City, Town, Village	State
Street Road No. and Name			Zip Code
Property Location Same as Mailing Address <input type="checkbox"/>	Street Road No. and Name		
County	Town/City		Village

Filing Status: Agricultural District Individual Commitment

SECTION D: PARCEL ACREAGE SUMMARY

(1) Agricultural and Silvopasture Land	ACRES
(2) Farm Woodland (up to 50 acres)	
(3) Excess Farm Woodland	
(4) Non-Agricultural Land	
TOTAL ACREAGE	

SWD Code (see digits)

Tax Map Identifier section block lot

SOIL MAP SYMBOL SOIL MAP UNIT NAME SOIL GROUP Scale: 1" = _____ No. of Grid Points NUMBER OF ACRES

SECTION E: SOIL MAP BREAKDOWN OF AGRICULTURAL AND SILVOPASTURE LAND

SOIL MAP SYMBOL	SOIL MAP UNIT NAME	SOIL GROUP	NUMBER OF ACRES	AGRICULTURAL AND SILVOPASTURE LAND	
				Mineral Soil Group	Acres
			1	a	
				b	
			2	a	
				b	
			3	a	
				b	
			4	a	
				b	
			5	a	
				b	
			6	a	
				b	
			7		
			8		
			9		
			10		
				Organic (muck) Soil Group	Acres
				A	
				B	
				C	
				D	

* SEE EXPLANATION OF TERMS ON BACK

SECTION G: DATE AND SIGNATURES

Jointly Reviewed and Concurred: _____ Date: _____

Landowner _____ Completed by: _____
Signature Signature


Distribution: Submit Original Copy to the Assessor and copies to SWCD and Landowner

Step one: Apply for an agricultural assessment cont.

Note: If you tap maple, grow Christmas trees, or have orchards, make sure they're included as cropland on Form APD-1 rather than excess farm woodland, which doesn't qualify for an agricultural assessment.

SECTION D: PARCEL ACREAGE SUMMARY *	ACRES
(1) Agricultural and Silvopasture Land	
(2) Farm Woodland (up to 50 acres)	
(3) Excess Farm Woodland	
(4) Non-Agricultural Land	
TOTAL ACREAGE	

Step two: Apply to the assessor

 Department of Taxation and Finance
Office of Real Property Tax Services

RP-305
(1/19)

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"/> 41720 - County Formed Ag. District <input type="checkbox"/> 41730 - Outside Ag. District <input type="checkbox"/> 41750 - New orchard/vineyard/hopyard
<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 _____			
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 Landowner name _____ Number and street _____ City _____ State _____ ZIP code _____ Telephone: Day number _____ Evening number _____ Email address: _____		Property location Mark an X in the box if same as mailing address <input type="checkbox"/> or enter below: Number and street _____ City _____ State _____ ZIP code _____ County _____ Town _____ Village _____

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.

- Transfer the soil information to Form RP-305, Agricultural Assessment Application.
- You must submit a separate Form RP-305 for each parcel.
- Indicate any farm woodland on the parcel.

Step two: apply to the assessor

When you submit the application to the assessor, include:

- ✓ a copy of Form APD-1,
- ✓ the soil map, and
- ✓ proof of income or a copy of your lease (for rented land).

Application due date

- The application deadline is generally Taxable Status Date, which is March 1 in most municipalities, but you should confirm the date with your assessor.
- However, if your municipality is conducting a reassessment, the deadline is extended to 30 days prior to the publication of the tentative assessment roll.
- There are other exceptions to the deadline, which are described in the instructions on Form RP-305.

Documentation to prove eligibility

- The assessor may require one or more of the following:
 - Schedule F
 - bookkeeping records
 - bills of sale
 - receipts
 - other financial records.




Documentation to prove eligibility cont.

- It is your responsibility to provide the assessor with documentation to prove eligibility to their satisfaction.
- If the assessor finds your documentation to be inconclusive, they may reasonably request additional information, including Schedule F.
- Assessors must treat Schedule F or any other income tax return information as confidential material and do their utmost to protect it from unauthorized disclosure.

Step three: Assessor determines eligibility

- If the assessor determines the parcel is eligible, they calculate the agricultural assessment by multiplying the acreage in each soil group and farm woodland by the applicable agricultural assessment value.
- They multiply the sum of the values by the latest state equalization rate or special equalization rate to calculate the agricultural assessment.
- The property taxes for qualifying parcels are based on the agricultural assessment or the initial assessment, whichever is lower.

Step four: Reapply in subsequent years

 Department of Taxation and Finance
Office of Real Property Tax Services
RP-305-r
(2/22)
Agricultural Assessment Renewal Certification

Name(s) of owner(s) _____
Location of property (street address) _____ Mailing address of owner(s) (number and street or PO box) _____
City, village, or post office _____ State _____ ZIP code _____ City, town, or village _____ State _____ ZIP code _____
Daytime contact number _____ Evening contact number _____ Email address _____
Please renew my agricultural assessment for 20 ____ for the following parcel(s). Tax map number(s) _____
_____ (attach additional sheets if necessary).

I have reviewed the last agricultural assessment application (Form RP-305) that was filed for this farm operation, as well as the instructions that accompany this renewal certification, and I hereby certify that each of the following statements of fact is true:*

1. The last agricultural assessment application (Form RP-305) for this land was filed in 20 ____.
2. Since that application was filed, there has been no change in the ownership or total acreage of this parcel, or in the classification of its soils.
3. The land is still being used in the same manner as specified on that application, and there has been no change in the acreage devoted to each use.
4. At least one of the following conditions is satisfied:
 - a. The land consists of seven acres or more and generated the required \$10,000 or more in average gross sales value, annual gross sales value or average gross receipts, whichever was applicable; or
 - b. The land consists of less than seven acres and generated the required \$50,000 or more in average gross sales value, annual gross sales value or average gross receipts, whichever was applicable; or
 - c. No such requirement applied to this land because it qualified as either a newly-planted orchard, vineyard, or hopyard, a newly-established Christmas tree operation, or land used by a not-for-profit institution for eligible agricultural research.
5. If Form RP-305 indicated that rented land was being used in conjunction with the parcel(s) for the production of agricultural products for sale, the same land is being rented, the same person is continuing to rent it under the same written rental agreement, and, if the rented land does not independently satisfy the gross sales value requirement, it is used in conjunction with qualifying land.

I understand that I must maintain records confirming that each of these statements is true, and that I must supply those records to the assessor upon their request. I understand that any false statements on this form are punishable by law. I further understand that converting this land to a non-agricultural use may subject it to penalties and/or payments based on the amount of taxes owed.

Owner's signature _____ Date _____

To request a copy of the assessor's determination, check here and enclose a stamped, self-addressed envelope.

*Caution: If one or more of these statements is not true, do not complete this certificate; a new Form RP-305 will have to be completed and filed to request renewal of the agricultural assessment.

For Assessor's Use Only

Date application filed: _____ Applicable taxable status date: _____

Action on application: Approved Disapproved

Reason for disapproval (if applicable): _____

Assessor's name (print) _____
Assessor's signature _____ Date _____

- You must reapply for the exemption every year by Taxable Status Date.
- If there have been no changes, you can submit one [Form RP-305-r, Agricultural Assessment Renewal Certification](#) for all parcels. Include a self-addressed, stamped envelope with the application, to receive notification of the approval, modification, or denial of the application.

Exceptions



Eligibility other than land



In addition to land, any posts, wires and trellises used to support vines or trees for the production of fruit on eligible land can be included in an agricultural assessment.

Land under buildings

- Land under farm buildings and structures that produce qualified crops, livestock, or livestock products may receive an agricultural assessment.
- Farm buildings, residences, and other improvements are not eligible for agricultural assessments. However, they may qualify for the [farm building exemption](#).

Change in property use

- If you convert farmland receiving an agricultural assessment to a non-agricultural use, you will have to pay back the taxes you saved:
 - 5 times the taxes saved in the most recent year that the land received an agricultural assessment, plus
 - 6% interest per year compounded annually not to exceed 5 years of interest.

Change in property use cont.

- Conversion is defined as an outward or affirmative act changing the use from agricultural land.
- The assessor determines whether a conversion has occurred.
- When only a portion of a parcel is converted to non-agricultural use, the assessor determines the tax savings attributable to the converted portion.

Change in property use cont.

90 Day Notice: Whenever a conversion occurs, the landowner must notify the assessor within 90 days. Failure to notify may result in a penalty of two times the payments owed to a maximum of \$1,000.

Exceptions to conversion

The following disqualify land for an agricultural assessment, but they are not considered conversion (and do not require repayment of prior benefits):

- non-use of the property (for example, abandoning the land or leaving it idle)
- conversion to oil and gas exploration or extraction
- eminent domain
- purchase of land or the conveyance of a conservation easement to protect the New York City Watershed
- involuntary proceedings (except a tax sale)

Gross sales proof not required

- New orchards, vineyards, or hopyards may qualify for an agricultural assessment for four years after planting despite yielding no crops for sale during that period.
- The same is true for the first five years of new Christmas trees and the first six years of new nut trees.
- Eligible fruit trees, grape vines, hops, or Christmas trees may be planted in the new farm's first or second year of operation.
- In general, gross sales are also not required for seven acres or more set aside for land in a federal conservation program.

Apiary activities

- Seven to ten acres of land attributable to apiary operations (and farm woodland if present on the parcel) can qualify for an agricultural assessment.
- If there are agricultural activities in addition to apiary activities on land exceeding that acreage, that land can qualify.

Note: Land rented to bee farms does not qualify for an agricultural assessment.

Questions and answers



Question: If an assessor denies all or part of an agricultural assessment application, can the property owner appeal?

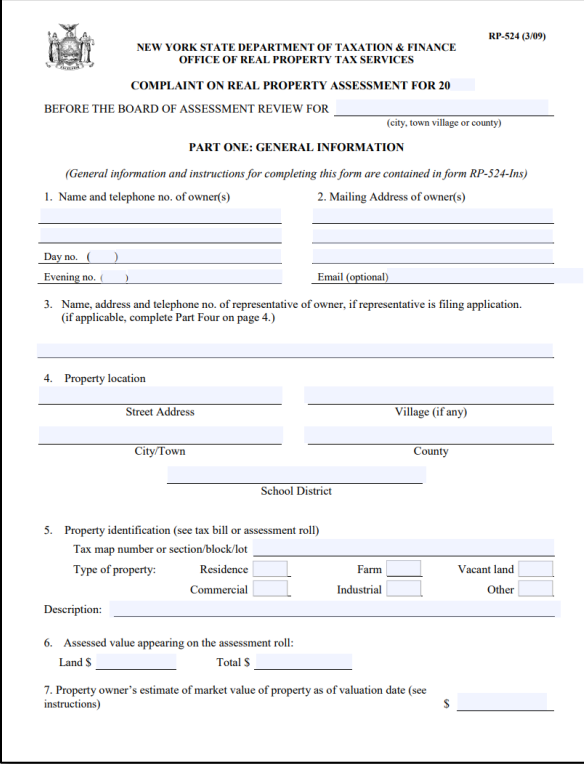


Answer: Yes. All property owners are entitled to administrative and judicial review of their assessments, including denial of a property tax exemption.



Appealing a denial

- If the assessor denies your application, you can appeal to your local board of assessment review (BAR).
- For details, see [Contest your assessment](#).
- Use [Form RP-524, Complaint on Real Property Assessment](#).
 - Complete the form.
 - Under Grounds for Complaint, complete the *Excessive Assessment* section.



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RP-524 (3/09)

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR (city, town village or county)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

Day no. () _____
Evening no. () _____

2. Mailing Address of owner(s)

Email (optional) _____

3. Name, address and telephone no. of representative of owner, if representative is filing application. (if applicable, complete Part Four on page 4.)

4. Property location
Street Address _____ Village (if any) _____
City/Town _____ County _____
School District _____

5. Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot _____
Type of property: Residence Farm Vacant land
Commercial Industrial Other
Description: _____

6. Assessed value appearing on the assessment roll:
Land \$ _____ Total \$ _____

7. Property owner's estimate of market value of property as of valuation date (see instructions) \$ _____

If the BAR denies your appeal

- You have the right to judicial review of your assessment.
- We recommend that you consult with an attorney on whether to file a tax certiorari case.

Question: If a producer moves one or more portions of their farmland acreage into solar production, how are property taxes calculated for that property?



Answer: conversion to solar use

- Land used for solar farms is not generally eligible for an agricultural assessment.
- The property taxes for the land converted to solar production would be based on the full value of the land, rather than the agricultural assessment.
- Ask your assessor for an estimate of the value if converted to solar.

Answer: conversion to solar use cont.

- If the land was previously receiving an agricultural assessment, the property owner will be required to pay a penalty for conversion.
- Penalty equals 5 times the taxes saved in the most recent year that the land received an agricultural assessment plus interest.
- **Remember:** You must notify the assessor within 90 days or additional penalties will be added.

Question: Why do some assessors require Schedule F? Can refusal to provide Schedule F be a reason for denying the exemption?



**Answer: Please review our guidance on
this topic:**

**Legal Questions Asked and Answered:
Agricultural Assessments and
Exemptions**



Proof of average gross sales value

Q1: Must persons applying for agricultural assessment provide a copy of their Farm Profit or Loss Schedule from their Federal Income Tax Return?

A: No, not if they submit other evidence with their application that demonstrates to the assessor's satisfaction that the average gross sales value of the farm operation is at least \$10,000 (or \$50,000 if less than seven acres).

The law does not require any particular documentation to be submitted with an application for agricultural assessment. Since the burden of establishing eligibility for the exemption rests with the applicant, the applicant may choose what information to supply to the assessor. Such substantiation may include Schedule F, bookkeeping records, bills of sale, receipts, other financial records, or any combination of the above. The failure to submit a Schedule F is not, in and of itself, grounds to deny the application. If the information provided substantiates that the land satisfies the gross sales value requirement, and all other qualifications are met, then the agricultural assessment should be granted.

On the other hand, the assessor must be satisfied that the eligibility requirements are satisfied before he or she may grant the exemption. If the assessor finds the documentation submitted with the application to be inconclusive, he or she may make reasonable demands for additional information, including the Schedule F. Ultimately, if after reviewing the information provided, the assessor reasonably finds that the applicant has failed to demonstrate that the land meets the average gross sales value requirement, he or she would be obliged to deny the application.

We would remind all assessors that when they do receive a Schedule F or any other income tax return information, they must treat it as confidential material and do their utmost to protect it from unauthorized disclosure.

(Answered 3/2012)



Q: Must persons applying for agricultural assessment provide a copy of their Farm Profit or Loss Schedule from their Federal Income Tax Return?

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We would remind all assessors that when they do receive a Schedule F or any other income tax return information, they must treat it as confidential material and do their utmost to protect it from unauthorized disclosure.

Question: Do assessors have the right to keep the documentation I show them to prove I qualify for the assessment? If yes, is Schedule F protected from becoming public in response to a FOIL request?



Government records may be discarded only as authorized by State Archives and Records Administration, which requires exemption applications to be retained for six years.

However, data from income tax returns are not subject to FOIL requests.

Question: Are assessors trained to review agricultural assessment applications?



Answer: assessor training

- All assessors are required to undergo training in order to become certified.
- Fundamentals of Assessment Administration is typically the first course assessors take.
 - Six-day class, includes a full day of training in exemption administration.

Answer: assessor training cont.

- In addition, assessors in towns with a minimum amount of agricultural acreage or agricultural assessments are required to take Introduction to Farm Appraisal.
 - Five-day class, includes additional training in agricultural assessments

Question: Does the Tax Department have plans to make legislative changes to the agricultural assessment program?



Answer: The Tax Department's role is not to propose or advocate for law changes. Our role is to administer the law as prescribed by the Legislature and Governor.



Resources

[ORPTS Agricultural Assessments landing page](#)

- How agricultural assessment values are determined
- Current and prior year agricultural assessment values and supporting data
- Eligibility decision charts
- Forms
- Farm building exemption information

Resources

Challenging an exemption denial

- The grievance process
- Step-by-step through the grievance form

Resources

[Assessor training program](#)

- Qualifications to become an assessor
- Certification requirements
- Class descriptions



Department of Taxation and Finance

Efficiency • Integrity • Fairness