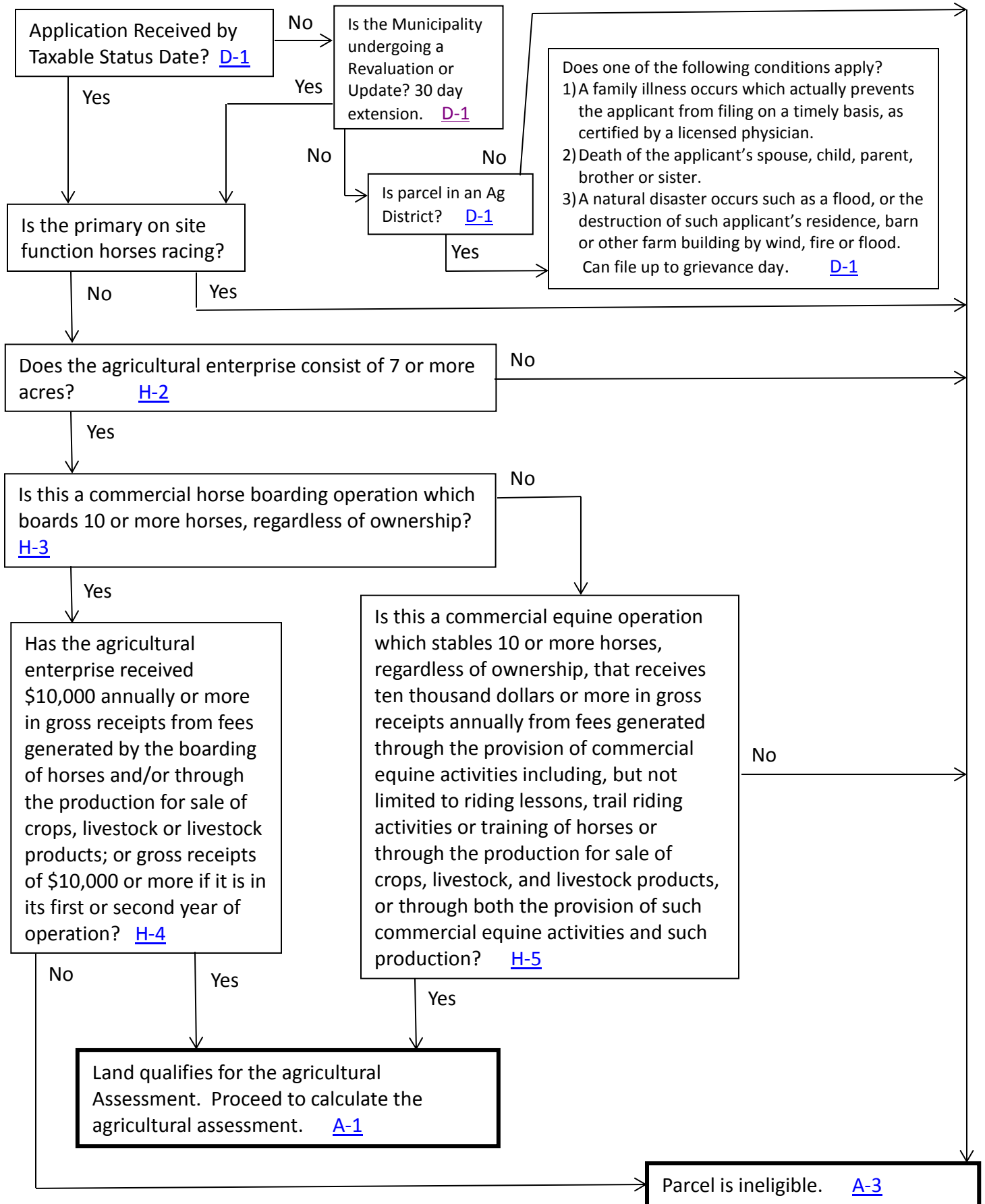


DETERMING ELIGIBILITY FOR AGRICULTURAL ASSESSMENT
Commercial Horse Boarding Operations & Equine Operations

The following chart is a guide for the determination of eligibility for an Agricultural Assessment. The chart and description are for informational purposes only and do not constitute legal advice, the local assessor makes the decision for the approval or denial of an agricultural assessment

Equine & Horse Boarding Chart

DETERMING ELIGIBILITY FOR AGRICULTURAL ASSESSMENT
Commercial Horse Boarding Operations & Equine Operations



D-1 Application received by taxable status date?

No agricultural assessment can be granted unless the owner files an application on or before taxable status date. Only an owner of property can apply for an agricultural assessment.

The landowner's first step in applying for an agricultural assessment is to go to the local Soil and Water Conservation District (SWCD) office. All farmland to be enrolled in the program is classified by soil productivity. A district technician plots each tax parcel of the farm on a soil map, and calculates the acreage in each soil group. The landowner should work with the technician to outline woodland areas and ineligible areas. The landowner may exclude any area from the program and this area should be clearly defined. The technician records the information on a Soil Group Worksheet, form APD-1 (formerly RA-100). The landowner may be charged a fee by SWCD to cover the cost of this service.

In the event that there is an excessive workload at the Soil and Water Conservation District Office to prepare soil group worksheets for all applicants, the soil group worksheet may be submitted after taxable status date as long as all other forms are filed by taxable status date.

The landowner, in turn, transfers this soils information to the Agricultural Assessment Application, RP-305 (EA-305), and indicates any farm woodland on the parcel. The landowner must complete an application form for each separately assessed parcel.

For the initial application, the landowner submits the completed RP-305 form(s) along with copies of the completed APD-1 form and the soil map to the assessor by taxable status date. The assessor will keep the soil group worksheet on file for subsequent years.

The filing date is extended to the 30th day prior to the tentative roll filing date, if the municipality is undergoing an update or reassessment.

The filing date is also extended to the last date for filing a complaint on an assessment, if the property is located within an agricultural district and one of the following conditions apply:

- 1) A family illness occurs which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician.
- 2) Death of the applicant's spouse, child, parent, brother or sister.
- 3) A natural disaster occurs such as a flood, or the destruction of such applicant's residence, barn or other farm building by wind, fire or flood.

H-2 Does the agricultural enterprise consist of at least 7 acres?

If this agricultural enterprise does not consist of at least seven acres supporting the horse boarding or equine operation it cannot qualify for the agricultural assessment.

H-3 Is this a commercial horse boarding operation which boards ten or more horses?

Commercial horse boarding is defined as an agricultural enterprise consisting of at least seven acres with ten or more horses regardless of ownership receiving \$10,000 or more in gross receipts in each of the last two years. If this agricultural enterprise generates income from boarding ten horses it may be eligible for the

agricultural assessment. Commercial horse boarding operations shall not include operations whose primary on site function is horse racing.

H-4 Has the agricultural enterprise received \$10,000 or more in gross receipts from fees generated by the boarding of horses and/or through the production for sale of crops, livestock or livestock products?

If this agricultural enterprise has 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. An otherwise eligible operation proposed in its first or second year of operation may qualify as a commercial horse boarding operation if it consists of at least seven acres and boards at least ten horses, regardless of ownership, by the end of the first year of operation.

H-5 Is this a Commercial Equine Operation?

Commercial equine operation means 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 or training of horses (but not horse racing), 2) production for sale of crops, livestock or livestock products, or through both 1 and 2. An otherwise eligible operation proposed or in its first or second year of operation may qualify as a commercial equine 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.

A-1 Land qualifies for an agricultural assessment. Proceed to calculate the agricultural assessment.

To compute the agricultural assessment the assessor needs to refer to the appropriate final certified agricultural assessment per acre for each soil group or subdivision thereof, and for farm woodland, published every year by the Office of Real Property Tax Services. The assessor should then multiply the acreage totals, or the modified acreage total, by the certified agricultural assessment per acre.

The total certified agricultural assessment should then be multiplied by the latest state equalization rate or special equalization rate. The result of the computation is the total agricultural assessment.

Not all the land in every parcel is eligible for an agricultural assessment. In addition, improvements are not eligible, except for fruit and tree/vine support structures not qualified for a Real Property Tax Law Section 483 exemption.

Subtract the total agricultural assessment of eligible land from the total assessment attributable to the eligible land.

If there is any excess amount, this is the exempt portion. If there is no excess amount, there is no exempt amount to be entered on the assessment roll.

A-3 Parcel is ineligible.

Land not meeting all of the above criteria is not eligible for the agricultural assessment.

If the RP-305 or RP-305-r application is not received by taxable status date with any supplemental forms necessary and the applicable soil map and soil group worksheet in the initial year, the parcel cannot be considered for an agricultural assessment and possible exemption. Consideration would have to be postponed until the next assessment cycle.

Nonagricultural land is never eligible to receive an agricultural assessment.

