Department of Taxation and Finance
Office of Real Property Tax Services

Agricultural Assessment Application
For the 20____ Assessment Roll

RP-305
(1/25)

If the assessor approved this application and there are no changes to **any** information entered on this application, in subsequent years file Form RP-305-r, *Agricultural Assessment Renewal,* with your local assessor.

To be completed by the assessor

Application date	Tax map number	Exemption amount	Exemption code
		$	☐ 41720 - County Formed Ag. District ☐ 41730 - Outside Ag. District ☐ 41750 - Newly replanted or expanded orchard/vineyard/hopyard

☐ Soil maps filed on Date *(mmddyyyy)*

☐ Soil group worksheet filed on Date *(mmddyyyy)*

☐ Soil map or soil worksheet modification (use Form RP-305-d, *Agricultural Assessment Application Modification - Transmittal Memorandum)* Date sent *(mmddyyyy)* Date received *(mmddyyyy)*

☐ Property located in an established agricultural district? ☐ Yes ☐ No

☐ Form RP-305-a, *Agricultural Assessment Notice of Approval or Denial of Application,* sent

Assessor's signature	Date *(mmddyyyy)*

To be completed by the applicant

Tax map number	Acres	Is parcel in an agricultural district? Yes ☐ No ☐ If *Yes*, provide county district number _____
Name of landowner		
Mailing address *(number and street)*		
City	State	ZIP code
Property address *(number and street, if different from above; otherwise mark an **X** in the box ☐)*		
City	State	ZIP code
County	Town	Village
Phone number	Email address	

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.

Owner's signature	Date *(mmddyyyy)*

Penalty for false statements: A person making false statements on an application for exemption is guilty of an offense punishable by law.

General information, filing requirements, and eligibility requirements can be found on pages 8 and 9. **Instructions** for completing Parts 1 through 10 can be found on pages 9 through 11 of this form. All applicants must complete Parts 1 and 10. Applicants seeking an agricultural assessment for land used to support a commercial horse boarding operation must complete Part 5. Applicants seeking similar benefits on land used to support a commercial equine operation must complete Part 6. Applicants whose land was rented and used in the preceding two years to produce for sale crops, livestock or livestock products, but which does not independently satisfy the gross sales value requirement of the Agriculture and Markets Law, must complete Part 8. Applicants seeking an agricultural assessment for land used as silvopasture must complete Part 9. Complete all other parts that apply.

Part 1 – Use of land: Refer to *Soil Group Worksheet* (Form APD-1) to complete Part 1.

(1) **Agricultural land**

a.	**Land used to produce crops, livestock or livestock products.** Acres of land actually used to produce for sale crops, livestock or livestock products (not including woodland products) in the preceding two years.	a.	Acres
b.	**Land used to support a commercial horse boarding operation.** Acres of land used to support a commercial horse boarding operation during the preceding two years	b.	Acres
c.	**Land used to support a commercial equine operation.** Acres of land used to support a commercial equine operation during the preceding two years.	c.	Acres
d.	**Support land.** Acres of land that was not used to produce crops, livestock or livestock products but was used in support of the farm operation or in support of land used to produce crops, livestock or livestock products. (Do not include land used under agricultural amusements - see instructions.)	d.	Acres
e.	**Land participating in federal conservation program.** Acres of land 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 program. (Assessor will need Farm Service Agency documentation.)	e.	Acres
f.	**Land under a structure in which crops, livestock or livestock products are produced.** Acres of land located under a structure in which crops, livestock or livestock products have been produced during the preceding two years.	f.	Acres
g.	**Land used as silvopasture.** Acres of land that intentionally combines trees, forages and livestock and is managed as a single integrated practice for the collective benefit of each, including the planting of appropriate grasses and legume forages among trees for sound grazing and livestock husbandry, up to the allowable limit. (Enter acreage from Part 9, Box 7(b)).	g.	Acres
Total acres in agricultural land (add lines a through g)		(1)	Acres
(2)	**Farm woodland (up to 50 acres).** Acres of land used for the production of woodland products intended for sale in the preceding two years. Acreage consisting of sugarbush or Christmas tree cultivation should be included in Part **1a** above.	(2)	Acres
(3)	**Excess farm woodland** (woodland exceeding 50 acre limit on any parcel).	(3)	Acres
(4)	**Newly planted orchards** (including tree nut orchards)**, vineyards, hopyards, or Christmas trees of a newly established farm operation.**	(4)	Acres
(5)	**Nonagricultural land.** Include any land in the parcel that is not included above.	(5)	Acres
Total acres in parcel (add 1 through 5)			Acres

Part 2 – Other agricultural land owned by the applicant: Identify any other land owned by the applicant that is used in conjunction with land identified in Part 1 above to produce crops, livestock or livestock products or to support a commercial horse boarding or commercial equine operation. Use additional sheets if necessary.

Tax map no.	Location	Total acres
Tax map no.	Location	Total acres
Tax map no.	Location	Total acres

Part 3 – Other agricultural property rented by applicant: Identify any other land rented from another and used to produce crops, livestock or livestock products in conjunction with the land described in Part 1 above. Use additional sheets if necessary.

Tax map no.	Location	Total acres
Tax map no.	Location	Total acres
Tax map no.	Location	Total acres

Part 4 – Average gross sales value

Note: Newly established farm operations should enter **annual gross sales only** for the first or second year of production.

		Year one	Year two
a. Enter the gross sales value of any agricultural products (not including woodland products) produced for sale in the preceding two years on land owned by the applicant (see Part 1a and Part 2). For land rented by the applicant from another, see Part 3. If applicable, include federal farm program payments.	a	$	$
b. Enter the gross sales value up to a maximum annual amount of $2,000 of any woodland products intended for sale produced in the preceding two years on land owned by the applicant (see Part 1(2) and Part 2). **Note:** The gross sales value of maple syrup/sap and Christmas trees produced on the applicant's land should be included in Part 4a above.	b	$	$
c. Enter the market value of crops in their unprocessed state that were produced during the preceding two years on land owned by the applicant or rented by the applicant from another which were not sold unprocessed, but were processed on the farm to make other products and thereafter sold.	c	$	$
d. Enter the gross sales value up to a maximum of $5,000 of the farm operation's annual gross sales value derived from the operation's sale of its compost, mulch, or other organic biomass crops.	d	$	$
Total gross sales value for two year period		**$**	**$**
Two year average gross sales value		**$**	**$**

Part 5 – Land used to support a commercial horse boarding operation

(a) Number of acres in a parcel used to support a horse boarding operation: Acres

If the number of acres is less than seven, Part 2 above must be completed to establish eligibility for an agricultural assessment.

(b) Did the boarding operation board ten or more horses throughout the preceding two years? Yes ☐ No ☐

(c) Gross receipts collected by horse boarding operation during the preceding two years: $

Note: Newly established farm operations should enter **annual gross sales only** for the first or second year of production.

	Year one	Year two
Fees generated through boarding of horses	$	$
Fees generated through production of sale of crops, livestock and livestock products	$	$
Total fees	$	$

Part 6 – Land used to support a commercial equine operation

(a) Number of acres in a parcel used to support an equine operation: Acres

If the number of acres is less than seven, Part 2 above must be completed to establish eligibility for an agricultural assessment.

(b) Did the equine operation stable ten or more horses throughout the preceding two years? Yes ☐ No ☐

(c) Gross receipts collected by equine operations during the preceding two years: $

Note: Newly established farm operations should enter **annual gross sales only** for the first or second year of production.

	Year one	Year two
Fees generated through equine operations	$	$
Fees generated through production of sale of crops, livestock and livestock products	$	$
Total fees	$	$

Part 7 – Land under a structure within which crops, livestock or livestock products are produced

Note: Newly established farm operations should enter **annual gross sales only** for the first or second year of production.

		Year one		Year two
(a) Gross sales value of the crops, livestock or livestock products produced in the structure(s) in the preceding two years	(b)	$	(c)	$
(d) Total gross sales value for two year period (add lines b and c):			(d)	$
(e) Average gross sales value for preceding two years (divide line d by two):			(e)	$

Notice to applicant

By filing this application, the landowner agrees that the lands that benefit from agricultural assessment will be liable for payment whenever the land is converted to a nonagricultural use. The consequence of a conversion is a payment based on five times the taxes saved in the most recent year of benefit. The payment also includes a 6% (0.06) interest charge, compounded annually for each year during the last five, in which the land received an agricultural assessment. An encumbrance runs with the land from the last time the parcel benefitted for five years in an agricultural district, and for eight years outside a district. (For land outside an agricultural district, the obligation to make payment for a conversion creates a lien against the entire parcel, even if only a portion of the parcel benefitted from agricultural assessment.)

Part 8 – Land rented to others

(a) Is any portion of the parcel rented to another party? *(Mark an **X** in the appropriate box)* ..... Yes ☐ No; proceed to Part 9 ☐

(b) Has the land been used during the preceding two years to produce crops, livestock or livestock products (exclusive of woodland products) and is such production continuing during the current year? ..... Yes ☐ No ☐

(c) Average gross sales value: $ _____

Note: Newly established farm operations should enter **annual gross sales only** for the first or second year of production.

		Year one		Year two
1. Gross sales value of the crops, livestock or livestock products (exclusive of woodland products) produced on the rented land that can be independently verified	(1a)	$	(1b)	$
2. Total gross sales value for two year period (add lines 1a and 1b):			(2)	$
3. Average gross sales value for preceding two years (divide line 2 by two):			(3)	$

If line 3 is more than $10,000 and can be independently verified, skip to Part 9.

(d)

Name of party renting land		
Mailing address (number and street)		
City	State	ZIP code

(e) Number of acres rented to the above party and used in agricultural production: ..... Acres _____

(f) Is the land leased pursuant to a written rental arrangement? *(Mark an **X** in the appropriate box)* ..... Yes ☐ No ☐

Period of time for which lease is in effect ..... Years _____

Attach a copy of the lease or Form RP-305-c, *Agricultural Assessment Written Lease Affidavit for Rented Land,* attesting to the existence of the lease.

(g) Does the party renting the land own or operate other land used in conjunction with this rented land that qualifies for an agricultural assessment? *(Mark an **X** in the appropriate box)*..... Yes ☐ No; skip to Part 9 ☐

Owner of land used in conjunction	
Location	Tax map no.

If the other land is located in a different town or assessing unit, enter the date that an application for an agricultural assessment was submitted to the local assessor: ..... Date *(mmddyyyy)* _____

Part 9 – Lands used as silvopasture

Silvopasturing is defined as the intentional combination of trees, forages and livestock managed as a single integrated practice for the collective benefit of each, including the planting of appropriate grasses and legume forages among trees for sound grazing and livestock husbandry. If land is being used as silvopasture, complete the following chart to determine the number of acres to enter in Part 1(1)(g).

1. Enter the total number of acres actually being used as silvopasture	1.	
2. Enter the number of large livestock (including cattle, horses and camelids) that graze on the land.	2.	
3. Multiply line 2 by ten	3.	
4. Enter the number of small livestock (such as sheep, hogs, goats and poultry) that graze on the land.	4.	
5. Multiply line 4 by five	5.	
6. Maximum number of acres that may receive an agricultural assessment as silvopasture. (add lines 3 and 5)	6.	
7. Total number of acres that may receive an agricultural assessment as silvopasture. (Enter the lesser of lines 1 or 6 here and on line 1(g) of Part 1). **Note:** If line 1 is greater than line 6, see instructions for farm woodland.	7.	

Part 10 - Certified value on eligible agricultural lands

The applicant must complete column 2 of the *Certified value on eligible agricultural lands* chart. The number of acres in each mineral or organic soil group is to be copied from the *Soil Group Worksheet* (Form APD-1) prepared by the Soil and Water Conservation District Office. **Note:** The number of acres of qualified farm woodland is given on the *Soil Group Worksheet*. The maximum number of acres of farm woodland eligible for an agricultural assessment is 50 acres per parcel. If Part 8, lines d through g, were completed, the total number of acres in the mineral and organic soil groups may not exceed the number of acres indicated in Part 8, line e, and the number of acres of farm woodland must be zero ***(0)***.

Certified value on eligible agricultural lands

Applicant, fill in shaded area of column 2.

Applicant			Assessor's use only		
1		2	3	4	5
Mineral soil group		**Acres**	**Acre/rating modifications**	**Certified value per acre**	**Multiply column 2 or 3 by column 4**
1	a				
	b				
2	a				
	b				
3	a				
	b				
4	a				
	b				
5	a				
	b				
6	a				
	b				
7					
8					
9					
10					
Organic soil group (muck)					
A					
B					
C					
D					
Soil group total *(add column 2)*					
Eligible farm woodland (50 acres maximum)					
Newly planted orchards (including tree nut orchards), vineyards, hopyards or Christmas trees				0	0
Total eligible acres					
				Total certified value	

Assessor's use only

Assessor's agricultural assessment calculation on eligible agricultural lands

Total certified value × Equalization rate = Total agricultural assessment

_____ × _____ = _____

Additional calculations:

Assessor's use only

Worksheet for apportionment of farm assessment

Assessor may use RPS 4 to complete these calculations.

	Acres	Land	Improvements	Total
A. Total assessment		$	$	$
B. Assessed value of parcel excluding eligible agricultural land				
1. Owner's residence and associated land		$	$	$
2. Farm structures (barns and other farm improvements including fruit tree/vine support structures) not receiving a Real Property Tax Law (RPTL) § 483 exemption.....	N/A	N/A	$	$
3. Other structures (processing plant, retail store, and so on.)			$	$
4. Ineligible land *(include excess woodland acreage)*		$		$
5. Total *(add lines 1, 2, 3, and 4)*				$
C. Agricultural assessment of parcel				
1. Assessed value of eligible land before agricultural assessment *(line A minus line B5)* ...				$
2. Assessed value of fruit tree/vine support structures on eligible land not receiving a RPTL § 483 exemption.....				$
3. Total lines C1 and C2				$
4. Total agricultural assessment on eligible land (from page 4)				$
5. Excess value, if any *(line 3 minus line 4)*				$
D. Total taxable assessment before adjustment for other exemptions *(the lesser **total** of lines B5 and C1, or lines B5 and C4)*				$
E. Other exemptions				
1. Veterans				$
2. RPTL § 483 new construction				$
3. RPTL § 483-a				$
4. Other				$
5. Total				$
F. Total taxable assessed value *(subtract line E5 from line D)*				$

G. This application is *(mark an **X** in the appropriate box)*:

☐ Approved ☐ Approved as modified ☐ Disapproved

Reason (if *Approved as modified* or *Denied*)

Amount of exemption (from line C5 of apportionment worksheet above): $ Enter this amount in exempt column of assessment roll, and on top of page 1.

General information and filing requirements

Extent of exemption

The agricultural assessment value per acre certified by the Office of Real Property Tax Services 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.

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 that accurately describes the parcel. A landowner may exclude from the applications any portion of a parcel that is capable of being separately identified.

Where to file

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.

Deadline for filing

The application must be filed on or before the taxable status date of the city, town or village (if the village assesses). **Exceptions:** In the year of a revaluation or update of assessments, the application may be filed with the assessor no later than the 30th day prior to the day by which the tentative assessment roll is required to be filed by law. In the case of land located within an agricultural district, the application may be filed with the assessor no later than the last date on which an assessment complaint may be filed when (1) a licensed physician certifies that the failure to file the application by taxable status date resulted from the death of the applicant's spouse, child, parent, or sibling, or the illness of the applicant or the applicant's spouse, child, parent, or sibling; or (2) the failure to file the application by taxable status date resulted from the occurrence of a natural disaster, including, but not limited to, a flood, or the destruction of the applicant's residence, barn or other farm building by wind, fire or flood.

Notice of approval, denial or modification of application

The applicant must provide the assessor with a stamped, self-addressed envelope with the 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 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. Nonparticipating 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.

or

(F) The land used in agricultural production consists of at least seven acres, is owned or rented by a newly established farm operation, and is used solely for the production for sale of vineyard, hopyard, or orchard crops (including tree nuts), or Christmas trees. Such land may be eligible for an agricultural assessment, even if the new orchard, vineyard, or hopyard does not produce crops for sale for four years after planting (or in the case of a tree nut orchard, for six years after planting), or if the Christmas trees are not harvested for sale for five years after planting.

or

(G) The land used in agricultural production supports an apiary products operation, is owned by the operation, and consists of not less than seven and not more than ten acres with an average gross sales value of $10,000 or more, or comprises less than seven acres with an average gross sales value of $50,000 or more.

or

(H) Rented land located within an agricultural district used by a nonprofit institution for agricultural research intended to improve the quality or quantity of crops, livestock or livestock products.

or

(I) The land consists of at least seven acres and has been used during the preceding two years to support a commercial equine operation with annual receipts of $10,000 or more. A *commercial equine operation* is defined as 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 activities or training horses (but not horse racing), 2) production for the sale of crops, livestock and livestock products, or through both 1 and 2. An otherwise eligible operation proposed in its first or second year of operation may qualify as a commercial 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.

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 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 that 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* (Form APD-1) should be used. Further breakdowns of the *(1) Agricultural land* category by land use should be shown in 1a through 1f explained below.

(1) a. Land actually used to produce crops, livestock or livestock products-may include cropland, muck, orchards, vineyards and pasture. Crops, livestock and livestock products include, but are not limited to, the following: field crops, fruits (including tree nuts), vegetables, horticultural specialties, Christmas trees, cattle, horses, poultry, ratites, wool bearing animals, such as alpacas and llamas, milk, eggs, furs, maple sap or syrup, honey, beeswax, royal jelly, bee pollen, propolis, package bees, nucs, queens, actively managed log-grown woodland mushrooms, aquacultural products, woody biomass, industrial hemp, and cannabis when cultivated in accordance with the law.

(1) b. Land used to support a commercial horse boarding operation-Amount of land used to support a commercial horse boarding operation during the preceding two years.

(1) c. Land used to support a commercial equine operation-Amount of land used to support a commercial equine operation during the preceding two years.

(1) d. Support land-may include farm ponds, swamps used for drainage, land used for erosion control, hedgerows, access roads, land under farm buildings, dikes and levees 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 for line 1e). Support land may further include a buffer area owned and maintained by an apiary products operation between the operation and adjacent landowners. (The total area of an apiary products operation, including support land, may not exceed ten acres. Support land does not include land used under agricultural amusements.)

(1) e. Land participating in a federal conservation program-Amount of land 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 program.

(1) f. 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) g. Land used as silvopasture-Amount of land used as silvopasture, but not more than the acreage limit (from Part 9, Box 7(b)).

(1) Agricultural land – total from *Soil Group Worksheet*.

(2) *Farm woodland* means land primarily used for the production of woodland products (logs, lumber, posts, firewood, and so on) intended for sale, 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. Farm woodland does not include land used as silvopasture as long as the silvopasture acreage limit is not exceeded (see Part 9), but if there is any silvopasture acreage over the limit, the excess acreage should be treated as farm woodland. Woodland acreage exceeding 50 acres on any parcel should be in Part 1 (3), *Excess farm woodland*. Enter the number of acres from section D2 of the *Soil Group Worksheet*.

(3) Excess farm woodland (over 50 acres) – enter number of acres from section D3 of the *Soil Group Worksheet*.

(4) Newly planted orchards, vineyards, hopyards or Christmas trees of a newly established farm operation-Land of not less than seven acres used solely by a newly established farm operation for new orchards, vineyards, or hopyards may qualify for an agricultural assessment for four years after planting, (or in the case of tree nut orchards, for six years after planting), even if no crops are produced for sale. Land of not less than seven acres used solely by such a farm operation for new Christmas trees may qualify for an agricultural assessment for five years after planting, even if no trees are harvested for sale.

(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.

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.

For questions on page 3

Note: For parts 4 through 8, 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 the 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, and so on.

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 25-AA of the Agricultural and Markets Law*.

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 $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.

Part 6 – Land used to support 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.

Part 7 – Land under a structure within which crops, livestock or livestock products are produced.

For questions on page 4

Part 8 – 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.

8f. 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 Form RP-305-c).

8g. To qualify for an agricultural assessment the rented land must be used in conjunction with other land that 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 page 2 of Form RP-305.

Important: Applicants should carefully read the notice pertaining to financial consequences for converting land benefitting from agricultural assessment to a nonagricultural use.

For questions on page 5

Part 9 – Land used as silvopasture. *Silvopasturing* is defined as the intentional combination of trees, forages and livestock managed as a single integrated practice for the collective benefit of each, including the planting of appropriate grasses and legume forages among trees for sound grazing and livestock husbandry. Land used in silvopasturing is limited to up to ten fenced acres per large livestock (including cattle, horses and camelids) and up to five fenced acres per small livestock (such as sheep, hogs, goats and poultry).

For questions on page 6

Part 10 – Certified value on eligible agricultural lands. Applicants must complete column 2 of Part 10 on page 6. See instructions on page 6.

Certification by applicant

The applicant must complete the certification at the bottom of page 1.