Department of Taxation and Finance
Office of Real Property Tax Services

Agricultural Assessment Renewal Certification

RP-305-r
(1/25)

Name(s) of owner(s)		
Location of property *(number and street)*		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

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 Form RP-305, *Agricultural Assessment Application,* that was filed for this farm operation, as well as the instructions on the back of this Form RP-305-r, and I hereby certify that each of the following statements of fact is true:*

1. The last agricultural assessment application 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 (including tree nut orchard), vineyard, or hopyard, a newly established Christmas tree operation, or land used by a nonprofit 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 nonagricultural use may subject it to penalties, payments, or both based on the amount of taxes owed.

Owner's signature	Date *(mmddyyyy)*

Mark an ***X*** in the box and enclose a stamped, self-addressed envelope to request a copy of the assessor's determination. ☐

***Note:** If one or more of these statements is **not** true, do not complete this form. Complete and file a new Form RP-305 to request renewal of the agricultural assessment.

For Assessor's Use Only

Date application filed *(mmddyyyy)*	Taxable status date *(mmddyyyy)*

This application is *(mark an **X** in the appropriate box):* Approved ☐ Denied ☐

Reason (if *Denied)*

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

Instructions

General information

The landowner may use Form RP-305-r to renew an application for an agricultural assessment on parcels for the current year's assessment roll if the last Form RP-305 filed for the parcels was approved and the conditions which determine the parcels' eligibility have not changed. List all tax map numbers, and attach additional sheet(s), if necessary. If the parcels are not all located in the same city, town or village, a separate application must be completed for each city, town and village **unless** the parcels are all located in municipalities which in turn are located within a single Coordinated Assessing Program (CAP), where there is a sole assessor. Each of the statements pertaining to the status of the parcels is designed to determine whether the parcels' status has changed. If one or more of the statements are not true, do **not** complete this form; file Form RP-305. Applications relating to leased land must be made by the landowner.

If a tax-exempt orchard, vineyard, or hopyard has been replanted or expanded since the last Form RP-305 was filed, complete and attach Form RP-305-e, *Supplement to Form RP-305,* to this application. The assessor may ask for substantiation of any requirement for obtaining an agricultural assessment, including submission of Form RP-305.

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

For more information about the agricultural assessment program, visit our website at *www.tax.ny.gov* (search: *agriculture)*.

Where to file

File this form with the city, town or village assessor. If the property is located in a village, an application must be filed with both the town assessor and the village assessor, unless the village does not assess property. If the parcels are not all located in the same city, town or village, a separate application must be completed for each city, town and village **unless** the parcels are all located in municipalities which in turn are located within a single CAP, where there is a sole assessor. In Nassau and Tompkins Counties, the application must be filed with the county assessor.

Deadline for filing

File this form on or before the taxable status date of the city, town, or village. The taxable status date varies by municipality; contact your local assessor's office to confirm the taxable status date for your municipality. **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, (1) when 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

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.