

# Agricultural Land Exemption

Ceiling? Ag Value? Ag Assessment?  
Depends on who is talking.....



- Better known as Ag Exemptions
- Agricultural & Markets Law Section 305/306
- Landowners must file an application
- Soil survey by Soil and Water Conservation District
- Be aware of tax penalties if a conversion of use occurs – forms included

## Agricultural Assessments



Department of Taxation and Finance  
Office of Real Property Tax Services

## Agricultural Assessment Application For the 20\_\_ Assessment Roll

**RP-305**  
(1/17)

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"/> 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 _____			<input type="checkbox"/> 41720 - County Formed Ag. District <input type="checkbox"/> 41730 - Outside Ag. District <input type="checkbox"/> 41750 - New orchard/vineyard
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"/>
Mailing address		If Yes, provide County District number _____
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.

I must be in an Ag District...Zoned that way

### 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 _____
<b>Mailing address</b>  _____ Landowner name  _____ Number and street  _____ City State ZIP code  Telephone: Day number _____ Evening number _____ Email address: _____		<b>Property location</b>  Mark an <b>X</b> in the box if same as mailing address <input type="checkbox"/> or enter below:  _____ Number and street  _____ City State ZIP code  _____ County Town Village

Have you  
REALLY read  
and  
understood?

### 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.

This is why it is imperative that the owner of the land signs!!!!!!! It is a lien on their property.

**General information, filing requirements, and eligibility requirements** can be found on pages 8 and 9. **Instructions** for the completion of 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 (APD-1) to complete Part 1.

(1) **Agricultural land**

- a. **Land used to produce crops, livestock or livestock products.** Amount of land actually used to produce for sale crops, livestock or livestock products (not including woodland products) in the preceding two years.
- b. **Land used to support a commercial horse boarding operation.** Amount of land used to support a commercial horse boarding operation during the past two years.
- c. **Land used to support a commercial equine operation.** Amount of land used to support a commercial equine operation during the past two years.
- d. **Support land.** Amount 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. (Does not include land used under agricultural amusements - see instructions.)
- e. **Land participating in 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. (Assessor will need Farm Service Agency documentation.)
- 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.
- g. **Land used as silvopasture.** Amount 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)).

	Acres
a.	<input type="text"/>
	Acres
b.	<input type="text"/>
	Acres
c.	<input type="text"/>
	Acres
d.	<input type="text"/>
	Acres
e.	<input type="text"/>
	Acres
f.	<input type="text"/>
	Acres
g.	<input type="text"/>
<b>Total acres in agricultural land</b> (sum of a, b, c, d, e, f, and g)	(1) <input type="text"/> Acres
(2) <b>Farm woodland (up to 50 acres).</b> Amount 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) <input type="text"/> Acres
(3) <b>Excess farm woodland</b> (woodland exceeding 50 acre limit on any parcel).	(3) <input type="text"/> Acres
(4) <b>Newly planted orchards, vineyards, or Christmas trees of a newly-established farm operation.</b>	(4) <input type="text"/> Acres
(5) <b>Nonagricultural land.</b> Include any land in the parcel which is not included above.	(5) <input type="text"/> Acres
<b>Total acres in parcel</b> (The figure entered in this box should equal the sum of the amounts entered in boxes 1 through 5 above.)	<input type="text"/> 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 \_\_\_\_\_ No. of acres \_\_\_\_\_

Tax Map no. \_\_\_\_\_ Location \_\_\_\_\_ No. of acres \_\_\_\_\_

Tax Map no. \_\_\_\_\_ Location \_\_\_\_\_ No. of 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 \_\_\_\_\_ No. of acres \_\_\_\_\_

Tax Map no. \_\_\_\_\_ Location \_\_\_\_\_ No. of acres \_\_\_\_\_

Tax Map no. \_\_\_\_\_ Location \_\_\_\_\_ No. of 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.)	\$	\$
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. <b>Note:</b> The gross sales value of maple syrup/sap and Christmas trees produced on the applicant's land should be included in Part 4a above.	\$	\$
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.	\$	\$
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.	\$	\$
<b>Total gross sales value for two year period</b>		<b>\$</b>	<b>\$</b>
<b>Two year average gross sales value</b>		<b>\$</b>	<b>\$</b>



### 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	\$ _____	\$ _____
<b>Totals</b>	<b>\$ _____</b>	<b>\$ _____</b>

### 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	\$ _____	\$ _____
<b>Totals</b>	<b>\$ _____</b>	<b>\$ _____</b>

## 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: (b) + (c)	(d) \$		
(e) Average gross sales value for preceding two years: (d / 2)	(e) \$		

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**IMPORTANT**

### 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 non-agricultural 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 six percent 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? Yes  No  (If 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: (1a) + (1b)	(2)	\$ _____	
3. Average gross sales value for preceding two years: (2) / 2	(3)	\$ _____	

If the amount on line 3 is less than \$10,000 or cannot be independently verified, complete items d, e, f, and g of Part 8 below.

(d) Name and mailing address of party to whole land is rented: \_\_\_\_\_  
 \_\_\_\_\_

(e) Number of acres rented to party identified in Part 8d and used in agricultural production: \_\_\_\_\_ acres

(f) Is the land leased pursuant to a written rental arrangement? Yes  No

Period of time for which lease is in effect: \_\_\_\_\_ years

Attach a copy of the lease or an affidavit (Form RP-305-c) attesting to the existence of the lease.

(g) Does the party to whom the land is rented own or operate other land that is used in conjunction with this rented land and which qualifies for an agricultural assessment? Yes  No

If Yes, provide the following information for the other land being used in conjunction with the land that is the subject of this application.

Owner \_\_\_\_\_

Location of property \_\_\_\_\_ 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: \_\_\_\_\_

## 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).

		(a)	(b)
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 box 2(a) by 10.	(3)		
4. Enter the number of small livestock (such as sheep, hogs, goats and poultry) that graze on the land.	(4)		
5. Multiply Box 4(a) by 5.	(5)		
6. Add boxes 3(b) and 5(b). The result is the maximum number of acres that may receive an agricultural assessment as silvopasture.	(6)		
7. Compare Box 1(b) to Box 6(b) and enter the <b>smaller</b> number in Box 7(b). This is the total number of acres that may receive an agricultural assessment as silvopasture. Enter this number in Part 1(1)(g). If Box 1(b) exceeds Box 6(b), see instructions for farm woodland.	(7)		



### Part 10 - Certified value on eligible agricultural lands

The applicant must complete column 2 below of the chart *Certified Value on Eligible Agricultural Lands*. The number of acres in each mineral or organic soil group is to be copied from the soil group worksheet 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. Where the applicant completes Part 8d through 8g on page 4, the total number of acres in the mineral and organic soil groups may not exceed the number of acres indicated in Part 8e, and the number of acres of farm woodland must be zero.

<b>Certified Value on Eligible Agricultural Lands</b>				
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	Column 2 or 3 times column 4
1	a			
	b			
2	a			
	b			
3	a			
	b			
4	a			
	b			
5	a			
	b			
6	a			
	b			
7				
8				
9				
10				
<b>Organic soil group (muck)</b>				
A				
B				
C				
D				
<b>Soil group total</b>				
<b>Eligible farm woodland 50 acres maximum</b>				

***Assessor's use only***

Assessor's agricultural assessment calculation on eligible agricultural lands

Total certified value	×	Equalization rate	=	Total agricultural assessment
<input type="text"/>	×	<input type="text"/>	=	<input type="text"/>

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 RPTL sec. 483 exemption .....	N/A	N/A	\$	\$
3. Other structures (processing plant, retail store, etc.) .....			\$	\$
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 sec. 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 (line B5 plus line C1 or B5 plus C4, whichever is lower) .....				\$
E. Other exemptions				
1. Veterans				\$
2. RPTL sec. 483 new construction				\$
3. RPTL sec 483-a				\$
4. Other				\$
5. Total				\$
F. Total taxable assessed value (line D minus line E5)				\$

- G. 1.  Application approved  
 2.  Approved as modified  
 3.  Disapproved

Reason for modification or disapproval \_\_\_\_\_  
 \_\_\_\_\_

Amount of exemption (from line C5 of apportionment worksheet above): \$ \_\_\_\_\_ Enter this amount in exempt column of \_\_\_\_\_

## 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.

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

**Place of filing application:** 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, and 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.

**Time of filing application:** The application must be filed on or before the taxable status date of the city, town or village (if the village assesses). **Exceptions:** In year of a revaluation or update of assessments, the application may be filed with the assessor no later than the thirtieth 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, brother or sister, or the illness of the applicant or the applicant's spouse, child, parent, brother or sister; 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 at the time of 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 one 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. Non-participating 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 orchard or vineyard crops or Christmas trees. Such land may be eligible for an agricultural assessment, notwithstanding the fact that the new orchard or vineyard does not produce crops for sale for four years after planting or 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 not for profit 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 nevertheless 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 which 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* (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. For this purpose crops, livestock and livestock products include, but are not limited to, the following: field crops, fruits, 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 and woody biomass.

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

**(1) c. Land used to support a commercial equine operation.** Amount of land used to support a commercial equine operation during the past 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 levies 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 below for line 1e). Support

land further may 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, etc.) 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 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 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 or vineyards may qualify for an agricultural assessment for four years after planting, notwithstanding the fact that 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, notwithstanding the fact that no trees are harvested for sale. Eligible fruit trees, grape vines, or Christmas trees may be planted in the new farm's first or second year of operation.

**(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, 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 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 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.

**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 an affidavit attesting to the existence of such a lease (Form RP-305-c)).

**8g.** 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 Form RP-305-C.

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



- Farmer/Owner of Land must supply Schedule F of Income Tax Return every 5 years. (Comptroller Office)

The screenshot displays a software interface for property assessment. At the top, a toolbar contains various icons for navigation and editing. Below the toolbar, the main window shows property details for parcel 3-1-33.1, including the owner name (Stephens, Carl J), address (Mullen Rd), and land characteristics (27.60 acres, Vac farmland). A table lists exemptions, with one entry for 2018. A dialog box titled 'RPS Version 4' is open, allowing a note to be added to the exemption. The note text is 'Schedule F received 3/1/2018'. The dialog box has buttons for 'Save', 'Delete', 'Cancel', and 'Print'. In the background, a 'Misc' section shows rates for Res Pct, Eq Rate (100.00), and Spec Rate (0). At the bottom, a table lists values for County, Muni, and School, all set to 28,096.

Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct
			2018		

County:	27,104	County:	28,096
Muni:	27,104	Muni:	28,096
School:	27,104	School:	28,096
		Schl after STAR:	28,096



3.-1-33.1

184400 Stafford

Active

R/S:1

School: Byron-Bergen S

Stephens, Carl J  
Mullen Rd

Roll Year: 2017 Prior Year

Vac farmland

Land AV: 55,200

Land Size: 27.60 acres

Total AV: 55,200

- Parcel 3.-1-33.1
  - History
  - Assessment
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)
    - Valuation

Prop Class: 105 Vac farmland

Ownership Code:

Roll Section: 1 Taxable

Roll Subsection:

School Code: 183001 Byron-Bergen Sc

Cons. School:

Easement Code:

Allocation Factor: .0000

Appraisal No:

Desc 1: 1 acre leased to cell tower

Desc 2:

Desc 3:

Desc Print Code: P = Print on Roll & Bill

Land Com Code:

Land Com Year:

Ag District:  Ag Dist No:

Arrears:  SSI Recipient:

Date Last Phy Insp: 00/00/0000

Run RPS440 Edits:  Major Type: C

**Total 18 Roll Years:**

Roll Yr	Prop Class	Roll Section	Owner Code
2017	Vac farmland	Taxable	
2016	Vac farmland	Taxable	



3-1-33.1  
 Stephens, Carl J  
 Mullen Rd

184400 Stafford  
 Roll Year: 2018 Curr Yr  
 Land Size: 27.60 acres

Active  
 Vac farmland

R/S: 1 School: Byron-Bergen S  
 Land AV: 55,200  
 Total AV: 55,200

- Parcel 3-1-33.1
  - History
  - Assessment
    - Exempt(s)
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)**
    - Valuation

**Total 3 Land Types: To open, click the appropriate row (Right Click to Add)**

Land type	Acres	Front	Depth	SQFT	Soil Rating
<b>Tillable</b>	<b>20.40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Soil c</b>
<b>Wasteland</b>	<b>6.20</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Leased Land</b>	<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Site No: 1**

Land Type:	<input type="text" value="05 Tillable"/>	Depth Factor:	<input type="text"/>
Front:	<input type="text" value=".00"/>	Infl Pct:	<input type="text"/>
Depth:	<input type="text" value=".00"/>	Infl Code1:	<input type="text"/>
Acres:	<input type="text" value="20.40"/>	Infl Code2:	<input type="text"/>
Sqft:	<input type="text"/>	Infl Code3:	<input type="text"/>
Soil Rating:	<input type="text" value="C Soil c"/>	Land Value:	<b>40,800</b>
Waterfront Type:	<input type="text"/>	Unit Price:	<b>2,000.000</b>

# 2018 Agricultural Assessment Values

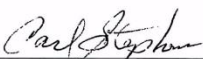

Established January 2018

Agricultural Assessment Values Per Acre  
for Computing Agricultural Assessments  
for City and Town Assessment Rolls Completed in 2018  
and for Village Assessment Rolls Completed in 2019

Mineral Soil Group		Value Per Acre
1	a	\$1,103
	b	982
2	a	982
	b	871
3	a	871
	b	750
4	a	750
	b	640
5	a	640
	b	518
6	a	518
	b	408
7		408
8		287
9		176
10		55

Organic Soil Group (muck)	Value Per Acre
A	\$2,206
B	1,434
C	1,213
D	772
Aquaculture	1,103
Farm Woodland	408

SOIL GROUP WORKSHEET

SECTION B. LANDOWNER NAME AND PROPERTY IDENTIFICATION						
Landowner Name	Last STEPHENS	First CARL	Middle Initial			
Mailing Address	Street/Road No. and Name 8455 PROLE ROAD	City, Town, Village BATAVIA	State NY	Zip Code 14020		
Property Location Same as Mailing Address	<input type="checkbox"/>					
County GENESEE	Street/Road No. and Name MULLEN ROAD		Town/City STAFFORD	Village		
Filing Status:	<input type="checkbox"/> Agricultural District <input checked="" type="checkbox"/> Individual Commitment		SECTION D: PARCEL ACREAGE SUMMARY * ACRES			
SWIS Code (six digits)	184400		(1) Agricultural and Silvopasture Land		26.6	
Tax Map Identifier	section 3	block 1	lot 33.1	(2) Farm Woodland (up to 50 acres)		
Roll Identifier (if different)					(3) Excess Farm Woodland	
Total Parcel Acres	27.6		TOTAL ACREAGE		1	
SECTION E: SOIL MAP BREAKDOWN OF AGRICULTURAL AND SILVOPASTURING LAND			SECTION F: AGRICULTURAL AND SILVOPASTURING LAND SOIL GROUP SUMMARY			
SOIL MAP SYMBOL	SOIL MAP UNIT NAME	SOIL GROUP	Scale: 1" = _____ No. of Grid Points	NUMBER ACRES	Acres	
DaA	DARIEN	5b		0.0	Mineral Soil Group	
Fo	FONDA	7		1.4	1	a
La	LAKEMONT	6b		4.8		b
OdA	ODESSA	5b		3.5	2	a
OdB	ODESSA	5b		16.9		b
					3	a
						b
					4	a
						b
					5	a
						b
					6	a
						b
					7	1.4
					8	
					9	
					10	
					Organic (muck) Soil Group	
					Acres	
					A	
					B	
					C	
					D	
* SEE EXPLANATION OF TERMS ON BACK				SOIL GROUP	26.6	
SECTION G: DATE AND SIGNATURES				TOTAL ACRES	27.6	
Jointly Reviewed and Concurred:				Date: 4/21/15		
Landowner Signature			Completed by:			

3.-1-33.1

184400 Stafford

Active

R/S: 1

School: Byron-Bergen 5

Stephens, Carl J  
Mullen Rd

Roll Year: 2018 Curr Yr

Vac farmland

Land AV: 55,200

Land Size: 27.60 acres

Total AV: 55,200

Parcel 3.-1-33.1

History

Assessment

Spec Dist(s)

Description

Owner(s)

Images

Gis

Site (1) Res

Land(s)

Valuation



### Step 1 of 1

#### Select The Appropriate Option:

- |   |  |
|---|--|
| <input type="radio"/> Add Residential Site      | <input type="radio"/> Add Building Permit      |
| <input type="radio"/> Add Com/Ind/Util Site     | <input type="radio"/> Add Owner                |
| <input type="radio"/> Add Land                  | <input checked="" type="radio"/> Add Exemption |
| <input type="radio"/> Add Improvement           | <input type="radio"/> Add Special District     |
| <input type="radio"/> Add Building              | <input type="radio"/> Add Sale                 |
| <input type="radio"/> Add Commercial Use        | <input type="radio"/> Key Change               |
| <input type="radio"/> Add Income and Expense    | <input type="radio"/> Parcel Copy              |
| <input type="radio"/> Add Forest                | <input type="radio"/> Commercial Review Form   |
| <input type="radio"/> Add Valuation Information | <input type="radio"/> Add Pilot                |

< Back

Cancel

Finish



3-1-33.1  
 Stephens, Carl J  
 Mullen Rd

184400 Stafford  
 Roll Year: 2018 Curr Yr  
 Land Size: 27.60 acres

Active  
 Vac farmland

R/S: 1 School: Byron-Bergen S  
 Land AV: 55,200  
 Total AV: 55,200

- Parcel 3-1-33.1
  - History
  - Assessment
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)
    - Valuation

**Total 0 Exemptions (Right Click to Add)**

Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct

**Calc Sr. Exempts...**

Code:

Amount:

Percent:

Term Yr:

Init Year:

Own Pct:

**Misc:**

Res Pct:

Eq Rate: **100.00**

Spec Rate: **0**

**Exemption Amounts:**

County:	
Muni:	
School:	

**Taxable Values:**

County:	55,200
Muni:	55,200
School:	55,200
Schl after STAR:	55,200



3.-1-33.1 184400 Stafford Active R/S:1 School: Byron-Bergen S  
 Stephens, Carl J Roll Year: 2018 Curr Yr Vac farmland Land AV: 55,200  
 Mullen Rd Land Size: 27.60 acres Total AV: 55,200

- Parcel 3.-1-33.1
  - History
  - Assessment
    - Spec Dist(s)
    - Description
    - Owner(s)
    - Images
    - Gis
  - Site (1) Res
    - Land(s)
    - Valuation

**Total 0 Exemptions (Right Click to Add)**

Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct

**Calc Sr. Exempts...**

Code: **41100 Veterans CTS**

Amount: 41700 AG BLDG

Percent: 41710 AG DIST-ST

41720 AG DIST-CO

41730 AG DST-IND

41800 AGED C/T/S

County:

Muni:

School:

Term Yr:

Init Year:

Own Pct:

**Misc:**

Res Pct:

Eq Rate: **100.00**

Spec Rate: **0**

**Taxable Values:**

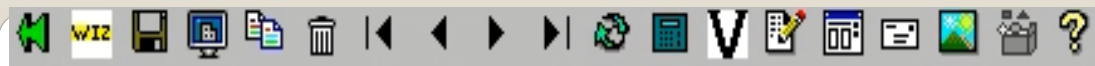
County: **55,200**

Muni: **55,200**

School: **55,200**

Schl after STAR: **55,200**





3-1-33.1  
 Stephens, Carl J  
 Fullen Rd

184400 Stafford  
 Roll Year: 2018 Curr Yr  
 Land Size: 27.60 acres

Active  
 Vac farmland

R/S: 1 School: Byron-Bergen S  
 Land AV: 55,200  
 Total AV: 55,200

- Parcel 3-1-33.1
  - History
  - Assessment
    - Exempt(s)
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)
    - Valuation

**Total 1 Exemptions (Right Click to Add)**

Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct
41730 AG DST-IND			2018		

**Calc Sr. Exempts...**

Code: **41730 AG DST-IND**

Amount:

Percent:

Term Yr:

Init Year: **2018**

Own Pct:

**Misc:**

Res Pct:

Eq Rate: **100.00**

Spec Rate: **0**

**Exemption Amounts:**

County:	
Muni:	
School:	

**Taxable Values:**

County:	55,200
Muni:	55,200
School:	55,200
Schl after STAR:	55,200

## AGRICULTURAL ASSESSMENT WORKSHEET

Parcel ID **3.-1-33.1**  
 Acres **27.60**

**184400** Stafford  
 Ex Code **41730**

Page 1 of 2

### MINERAL SOILS

### ORGANIC SOILS

	Acres:	Assmt/Acre:	Assessment:		Acres:	Assmt/Acre:	Assessment:
1A	.00	1103		A	.00	2206	
1B	.00	982		B	.00	1434	
2A	.00	982		C	.00	1213	
2B	.00	871		D	.00	772	
3A	.00	871		AQUACULTURE	.00	1103	
3B	.00	750		WOODLAND ACRES (1-50 AC)	.00	408	
4A	.00	750		WOODLAND ACRES (> 50 AC)	.00		
4B	.00	640		NEWLY PLANTED VINEYARDS	.00		
5A	.00	640		NEWLY PLANTED ORCHARDS	.00		
5B	<b>20.40</b>	518	<b>10,567</b>				
6A	.00	518					
6B	<b>4.80</b>	408	<b>1,958</b>				
7	<b>1.40</b>	408	<b>571</b>				
8	.00	287					
9	.00	176					
10	.00	55					
				<b>Eligible Acres:</b>	<b>26.60</b>		
				<b>Certified Assessed Value:</b>	<b>13,096</b>		

Next Page

Cancel

Delete

Print



## AGRICULTURAL ASSESSMENT WORKSHEET

Parcel ID	3.-1-33.1	184400	Stafford	Page 2 of 2
Eligible Acres	26.60	Roll Year	2018	Ex Code <b>41730</b>
Certified Assessed Value	<b>13,096</b>	Parcel Acres	<b>27.60</b>	Equalization Rate <b>100.00</b>

	Acres	Land	Improvements	Total
Parcel Assessment:		<b>55,200</b>	<b>0</b>	<b>55,200</b>
Homestead:	<input type="text" value="0.00"/>	<input type="text"/>	<input type="text"/>	<b>0</b>
Farm Structures:			<input type="text"/>	<b>0</b>
Other Structures:			<input type="text"/>	<b>0</b>
Ineligible Land:	<input type="text" value="1.00"/>	<input type="text" value="15,000"/>		<b>15,000</b>
Ineligible Woodlands:	<b>0.00</b>	<b>0</b>		<b>0</b>
Total Ineligible:	<b>1.00</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>
Total Acres:	<b>27.60</b>			

Assessed Value Eligible:	<b>40,200</b>
Assessed Support Structure:	<input type="text"/>
Total Agriculture Assessment:	<b>13,096</b>
Total Agriculture Exemption:	<b>27,104</b>

**Round Exempt Amount:**

None	<input checked="" type="radio"/>
Nearest \$10	<input type="radio"/>
Nearest \$100	<input type="radio"/>

Total Certified Value x (Capped) Equalization Rate = Total Agricultural Assessment

**\$ 13,096** x **100.00 %** = **\$ 13,096**

Update	Prev Page	Close	Delete	Print	
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- Owner of Ag Land rents to qualifying farmer.
- Only the tillable acreage qualifies.
- 5 Year Lease Agreement or Affidavit for Rented Land
- Renter must provide income verification-  
Schedule F of Income Tax Statement –  
every 5 years – (Comptrollers Office)

- Owner builds a pole barn, states that Pole Barn is for Agricultural Use
- He applies for RP-483 – Ag Building for 2019 Roll
- Wholly exempt for 10 years

3.-1-33.1

184400 Stafford

Active

R/S: 1

School: Byron-Bergen S

Stephens, Carl J  
Mullen Rd

Roll Year: 2018 Curr Yr

Vac farmland

Land AV: 55,200

Land Size: 27.60 acres

Total AV: 55,200

- Parcel 3.-1-33.1
  - History
  - Assessment
    - Exempt(s)
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)
    - Valuation

**Total 1**    **Improvements: To open, click the appropriate row (Right Click to Add)**

Structure Code	Dim1	Dim2	SQFT / Misc	Actual Yrblt	Eff Yrblt
<b>FB7</b>	<b>30.</b>	<b>40.</b>	<b>.00</b>	<b>2018</b>	<b>0</b>

**Site No: 1**

Struct Code: **FB7 Barn-pole** ▼

Measure Cd: **2 Dimensions** ▼

Dimension 1:

Dimension 2:

SQFT / Misc:

Quantity:

Constr Grade: **C Average** ▼

Overall Cond: **3 Normal** ▼

Actual Yr Built:

Eff Year Built:

Pct Good:

Functional Obs:

RCN:

RCNLD:



3-1-33.1  
 Stephens, Carl J  
 Mullen Rd

184400 Stafford  
 Roll Year: 2018 Curr Yr  
 Land Size: 27.60 acres

Active  
 Vac farmland

R/S: 1 School: Byron-Bergen S  
 Land AV: 55,200  
 Total AV: 55,200

- Parcel 3-1-33.1
  - History
  - Assessment
    - Exempt(s)
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)
    - Imprvmt(s)
    - Valuation

Assessment Reassessment Values Market Value Survey

Land Assessed Value:	<input type="text" value="55,200"/>	<b>Taxable Values</b>
Total Assessed Value:	<input type="text" value="75,200"/>	
Residential Percent:	<input type="text"/>	
Uniform Percent:	<input type="text" value="100.00"/>	
Full Market Value:	<input type="text" value="55,200"/>	County Taxable: <input type="text" value="28,096"/>
Partial Construction Flag: <input type="checkbox"/>		Muni Taxable: <input type="text" value="28,096"/>
		School Taxable: <input type="text" value="28,096"/>
		Schl After STAR: <input type="text" value="28,096"/>
		<b>Relevies</b>
		School Relevy: <input type="text" value=".00"/>

**AR Information**

Equal Inc:  Phys. Inc:  Hold AR Amt:

Equal Dec:  Phys. Dec:  Split Merge No:

**Total 19 Roll Years:**

Roll YR	Land AV	Total AV	\$ Diff from PY	% Chg from PY
2018	55,200	55,200	0	0
2017	55,200	55,200	2,800	5
2016	52,400	52,400	0	0
2015	52,400	52,400	24,800	90
2014	27,600	27,600	0	0
2013	27,600	27,600	0	0



3-1-33.1

184400 Stafford  
Roll Year: 2018 Curr Yr  
Land Size: 27.60 acres

Active R/S: 1  
Vac farmland

School: Byron-Bergen S  
Land AV: 55,200  
Total AV: 75,200

Stephens, Carl J  
Lullen Rd

- Parcel 3-1-33.1
  - History
  - Assessment
    - Exempt(s)
    - Spec Dist(s)
  - Description
  - Owner(s)
  - Images
  - Gis
  - Site (1) Res
    - Land(s)
    - Imprvmt(s)
    - Valuation

**Total 2 Exemptions (Right Click to Add)**

Exemption Code	Amount	Pct	Init Year	Term Year	Own Pct
41730 AG DST-IND	27,104		2018		
41700 AG BLDG			2019		

Calc Sr. Exempts...

Code: 41700 AG BLDG

Amount:

Percent:

Term Yr: 2028

Init Year: 2019

Own Pct:

**Misc:**

Res Pct:

Eq Rate: 100.00

Spec Rate: 0

**Exemption Amounts:**

County:	
Muni:	
School:	

**Taxable Values:**

County:	48,096
Muni:	48,096
School:	48,096
Schl after STAR:	48,096



### AGRICULTURAL ASSESSMENT WORKSHEET

Parcel ID	3.-1-33.1	184400	Stafford	Page 2 of 2
Eligible Acres	26.60	Roll Year	2018	Ex Code <b>41730</b>
Certified Assessed Value	<b>13,096</b>	Parcel Acres	27.60	Equalization Rate <b>100.00</b>

	Acres	Land	Improvements	Total
Parcel Assessment:		<b>55,200</b>	<b>20,000</b>	<b>75,200</b>
Homestead:	<input type="text" value=".00"/>	<input type="text"/>	<input type="text"/>	<b>0</b>
Farm Structures:			<input type="text" value="20,000"/>	<b>0</b>
Other Structures:			<input type="text"/>	<b>0</b>
Ineligible Land:	<input type="text" value="1.00"/>	<input type="text" value="15,000"/>		<b>15,000</b>
Ineligible Woodlands:	<b>0.00</b>	<b>0</b>		<b>0</b>
Total Ineligible:	<b>1.00</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>
Total Acres:	<b>27.60</b>			

Assessed Value Eligible:	<b>60,200</b>
Assessed Support Structure:	<input type="text"/>
Total Agriculture Assessment:	<b>13,096</b>
Total Agriculture Exemption:	<b>47,104</b>

**Round Exempt Amount:**

None	<input checked="" type="radio"/>
Nearest \$10	<input type="radio"/>
Nearest \$100	<input type="radio"/>

Total Certified Value x (Capped) Equalization Rate = Total Agricultural Assessment  
**\$ 13,096**                      x                      **100.00 %**                      =                      **\$ 13,096**

- In 2020 you drive by and see that the pole barn has turned into a wedding venue.
- Advertised on Pinterest!!!!



- Reminder – Ag Land Exemption started in 2018
- Ag Building Exemption started in 2019
- Amount of land converted for Wedding Venue – 2 acres
- Parcel is NOT in an Ag District
- Penalty?

**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 non-agricultural 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 six percent 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.)

**AGRICULTURAL ASSESSMENT  
NOTICE OF CONVERSION AND PAYMENT DUE**

**To Landowner**

Date \_\_\_\_\_


RE: Tax Map Number \_\_\_\_\_

Assessment Roll Year \_\_\_\_\_

**PLEASE TAKE NOTICE** that pursuant to Article 25AA of the Agriculture and Markets Law, the Assessor has determined that you are the owner of the above tax map parcel and that the parcel having benefited in whole or in part from an agricultural assessment pursuant to Agriculture and Markets Law, Article 25AA has been converted in whole or in part to another use in violation of statute and therefore the parcel is now subject to payments calculated in accordance with either section 305 or section 306 of the Agriculture and Markets Law.

The amount of the payments are indicated on the attached form RP-305-p.

**Any appeal of this determination must be delivered in writing to the Board of Assessment Review on or before Grievance Day.** \_\_\_\_\_

Sincerely,

\_\_\_\_\_ Assessor

\_\_\_\_\_ Municipality

**INSTRUCTIONS FOR NOTICE OF CONVERSION AND PAYMENT DUE****Addressee**

The form should be addressed to the owner of the parcel as the name and address appears on the most recent assessment roll subject to the payment or the resulting tax lien. This notice should be sent to the owner(s) of any parcel(s) which has been subdivided from any parcel originally benefiting from the program.

**Tax Map Number**

The tax map identification number should be entered here.

**Grievance Day**

The date, place and time of the grievance day of the assessing unit should be entered.

**Signature**

The form should be signed by the assessor of the assessing unit who calculated the payment.

- Ag Penalty Worksheet – Hand out

- A public servant is guilty of official misconduct when, with intent to obtain a benefit or deprive another person of a benefit: 1) He commits an act relating to his office but constituting an unauthorized exercise of his official functions, knowing that such act is unauthorized; or 2) He knowingly refrains from performing a duty which is imposed upon him by law or is clearly inherent in the nature of his office.
- Official misconduct is a Class A misdemeanor.

## Section 195 of the Penal Law



- Please fill out your evaluation sheets
- Don't forget to tell us what other topics you would like to see
- Drive safely and enjoy the weekend
- Thank you for attending
- [asapienza@rochester.rr.com](mailto:asapienza@rochester.rr.com)
- 716-474-0029 cell

## Questions and Answers