AGRICULTURAL ASSESSMENT

--An agricultural assessment provides for a reduction in property taxes for land used in agricultural production.

--The farmer must apply to the town assessor on an annual basis.

--Eligibility is determined by combining separately assessed parcels that are farmed together as a single farm operation.

--Specific qualifications apply

- Seven acres or more must be in agricultural production.
- At least two years farmed by the same landowner.
- At least $10,000 income from the farming operation.
- An exception allows farms less than seven acres to qualify if gross income is $50,000 or more.
- An exception is available for start-up operations.

NYS Dept of Agriculture and Markets:
http://www.agriculture.ny.gov

For more information:
www.tax.ny.gov/research/property/assess/valuation/agindex.htm

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http://gis.ny.gov

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THE INTENT OF THE LAW
In 1971 New York State Agricultural Districts Law 25AA – was adopted, including section 304-A: “The commissioner of agriculture and markets shall establish and maintain an agricultural land classification system based upon soil productivity and capability.” This is the basis for an agricultural assessment.

The law further defines how farmland value should be calculated, by determining the mineral and organic content of soil. This soils classification system is used by the state board of real property services to annually calculate a single agricultural assessment value for each mineral and organic soil group to be applied uniformly throughout the state.

The result is that farmland assessed on its production value within the state, not on local development value.

WHO Qualifies
Any farmer producing for sale:
- field crops
- fruits or vegetables
- honey, and all apiary products
- maple
- livestock and live stock products
- horse boarding operations (not horse racing)
- aquaculture
- horticulture (including nursery or greenhouse)
- farm woodland- up to 50 acres (producing lumber, firewood)
- Christmas trees
- bio-mass energy crops

Within each category, other qualifications must be met.

HOW TO APPLY
1) Annually, go to the local assessor for a new copy of the “Application for an Agricultural Assessment”

2) Go to the local Soil and Water Conservation District (SWCD) office. A technician can help identify soil types within the active farmland.

3) The SWCD staff will record the soils information for the farm on a “Soil Group Worksheet”.

4) The farmer includes the soils information on the “Application for an Agricultural Assessment”, found at the local assessor’s office.

5) The application is submitted, with the soils worksheet and soils map, to the local assessor’s office, by taxable status date, (call local assessor for date). Documentation of farm gross income is also required.

6) If the property is approved for an agricultural assessment, the assessor calculates the assessment value based on acreage within each soil type. The calculations are based on soil values published each year by the Department of Agriculture and Markets (http://www.agriculture.ny.gov).

7) If the property is converted to a non-agricultural use, the farmer must notify the assessor within 90 days.