

SBL#

AGRICULTURAL ASSESSMENT RENEWAL APPLICATION 2015

Name of Farmer-
Farmer's Phone #:

Name & Mailing Address of Landowner

PLEASE ATTACH
A copy of the 5 year lease agreement between the land owner and farmer
Lease Expiration Date:

Telephone #:

NOTE: The assessor may ask for substantiation of any requirements for an agricultural assessment including submission of form RP-305 and income Schedule F from Federal Tax Return.

1. Parcel Status:

Yes NO

- a) Has there been a change in ownership of this parcel since the last form RP-305 was filed?
b) Has the applicant rented any land, other than that specified on the last filed RP-305 form, which was used in conjunction with this parcel for production of agricultural products for sale?
c) Has the applicant rented this parcel or a portion thereof to a person not specified on the last filed form RP-305?
d) Has the total acreage of this parcel changed?
e) Has the amount of acreage used for the production for sale of agricultural products, for the support of a commercial horse boarding operation, for support land, or for farm woodland, or the amount of acreage participating in a federal conservation program, changed since the last form RP-305 was filed?
f) Does the parcel include a newly planted or replanted orchard or vineyard or land under a structure in which crops, livestock or livestock products have been produced during the past two years?
g) Is the parcel owned or rented by a newly established farm operation and used solely in the farm's first or second year for planting a new orchard, vineyard or Christmas trees?
h) Has there been a change in the classification of soils on this parcel?

If the answer to any of these questions is YES, STOP! You must complete form RP-305 (Long Form) to apply for an agricultural assessment.

2. Is parcel located within an established Agricultural District. YES NO

(Copy of current lease or form RP305-C affidavit must be attached if not on file with the assessor)

3. Is the land being used for a newly established farm operation. YES NO

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 page (see reverse side) explaining the consequences for converting land to a non agricultural use and understand that conversion of this parcel may subject it to payments based upon the amount of taxes saved.
Date _____ Signature of Owner X _____

PENALTY FOR FALSE STATEMENTS: A person making false statements on an application for exemption is guilty of an offense punishable by law.

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**AGRICULTURAL ASSESSMENT PROGRAM
UPDATE**

Notice: To Landowners applying for an Agricultural Assessment

By filing this application, the landowner agrees that the lands that benefit from an agricultural assessment will be liable for payment in the event that the land is converted to a nonagricultural use. This provision is explained below.

CONSEQUENCE OF CONVERTING LAND 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 six percent interest charge compounded annually for each year during the last five, in which the land received an agricultural assessment. An encumbrance for this potential payment runs with the land from the last time the parcel benefited for 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.

Recent Program Change

The method of calculating the tax exemption for qualified portions of commercial orchards or vineyards that have been replanted or expanded has changed. Effective with assessment rolls that are prepared on the basis of a taxable status date that occurs on or after July 30, 2010, the soil group worksheet for the commercial orchard or vineyard no longer needs to be revised whenever such replanting or expansion takes place. If the owner of such an eligible commercial orchard or vineyard duly completes and files form RP-305-e with the annual agricultural assessment application, the assessor is required to determine the agricultural assessment of the orchard or vineyard by subtracting the product of the number of acres that have been replanted or expanded by the average per acre agricultural assessment of all the eligible farm land in the parcel where the replanting or expansion has taken place.

This brief explanation of major provisions of the amended agricultural districts law should be fully understood by you prior to application. If you do not understand, contact your attorney.

Date _____

Signature of Owner X _____

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