



Cultivating Success:

**A GUIDE TO AGRICULTURAL DISTRICTS, ASSESSMENTS, AND
EXEMPTIONS**

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Welcome

Farming is an essential part of our society, but more specifically it is an important part of the community! How farmers interact with their community is an important part of farming that should not be overlooked. Farmers interact directly with their community through local farmers markets, the creation of jobs, and by providing access to local food. If there are no farms, there is no food!

Both Agricultural (Ag) Districts and Agricultural (Ag) Assessments are similar as both pertain to the way land is used for farming, but that is where the similarities end. Owning property in an Ag District means that your land has the legal status to be farmland and ensures what is commonly referred to as the "right-to-farm." Ag Assessments determine the tax rate for farmland. Farms are charged at an agricultural rate instead of the rate charged for residential or commercial land.

Having farm status also permits different tax exemptions and credits that allow farmers to pay less on buildings related to agriculture. Examples include: greenhouses, barns, and other agricultural use structures. Different structures can qualify for either permanent or 10 year exemptions.



Introduction

The interaction of farms, municipalities, and government is a constant in the agricultural world. Farms first interact with their governments through Ag Districts at the municipal and New York State level. Beyond this, Ag Assessments consist of the assessment of the business as a farm, which then allows for tax deductions. There are also exemptions for agricultural structures and credits for taxes paid on school tax. There are different forms to enable farmers to apply for these statuses, with applications submitted to various departmental areas and people. Knowing what forms go where and who it is received by creates a streamlined, efficient process that is important to a farm's business management practices.

Agricultural Districts

Agricultural Districts also positively impact the surrounding communities, promoting jobs and food security. Agricultural land can offer picturesque views and require less public services than developed land, bringing some auxiliary benefit to communities.

Once land has been accepted into an Ag District, it is under its protection for as long as it is in the district. That means there cannot be rules or regulations created at the municipal level restricting the ability to farm. If land is in an Ag District, municipalities cannot impose limitations constraining usual agricultural activities. For example, a town may not limit citizens to owning only a certain number of chickens or roosters. Ag Districts protect farmers from such restrictions that could inhibit their ability to farm.

New York is a Right-to-Farm state and an Ag District is a way to do just that--protect a farmer's "right-to-farm." They prevent the heavy-handed imposition of municipal regulations and protect against grievances from local residents regarding regular agriculture activities. In short, the purpose of Ag Districts is to protect a farmer's right to their agribusiness without penalization for regular agricultural activities.

New York State Agricultural Districts put farmland protection in the hands of municipal zoning. Historically, when towns were first established, protected zones were created for industrial, commercial, and residential activities. At that time, farmland was plentiful so the protection of farmland was not a pressing issue. As agriculture developed, so too did the need to protect the farmland necessary for agricultural practices. Ag Districts are a means for municipalities to conserve farmland.

Continued

Ag Districts do not preserve farmland in the sense that the land can only be farmed from that point on. Ag District status provides this protection, however, while the land is being farmed. Districts must be at least 50% farmland, although most NY Ag Districts include around 70% farmland. Adding more land requires submission of an application that is open annually from January 1st to February 1st. Land is reviewed every 8 years in March at a Farmland Protection Board meeting. Being in an Ag District does not affect the sale of land, although it does require a disclosure of the Ag District designation and farming activities allowed.

Notes:



Agricultural District Form

Filling out the Form

The form for Ag District is found at ny.tax.gov/forms/ is made up of three parts

- Part 1: Landowner information
- Part 2: Farm information
- Part 3: Signature

Ag District forms once completed are returned to the Oneida County Department of Planning, Bohlert Center @ Union Station, 321 Main St. 3rd Floor Utica, NY 13501 in person or by mail. The application will be reviewed by the Farmland Protection Board. Once every 8 years the accepted land parcels are admitted into the district.

District No: _____ Town: _____

ONEIDA COUNTY FARMLAND PROTECTION BOARD
AGRICULTURAL DISTRICT DATA COLLECTION SHEET

This form is to be completed by agriculture landowners whose lands are within an Agricultural District which is subject to review or landowners who wish to be added to the district. The information obtained from this form will be utilized by the County in determining the significance and viability of agriculture within the District. Specific information collected is **kept confidential**.

PART I: LANDOWNER INFORMATION

Landowner Name _____

Farm Operation Business Name _____

Mailing Address _____ City/State _____ Zip Code _____

E-mail _____ Tel. Number _____ Cell Number _____

**** REQUIRED**

Name of Agriculture Producer(s) using your land, if rented _____

Tax identification numbers (section, block, lot) Use additional sheets, if necessary (example 123.4-5-67.8)	Total No. Acres Owned	No. Acres Owned and Farmed**	No. Acres with Crops***	No. Acres Rented and Farmed**	No. Acres Not Farmed**

**** Farmed:** All land used for agriculture (pasture, land under agricultural buildings, field crops, orchards, etc.)
***** Crops:** All land used for field crops, vegetable crops, small fruit crops, orchards, Christmas tree, maple sap, etc.

CHECK ONE: ☐ Farmer (If checked, proceed to Part II & III) ☐ Part-time Farmer (If checked, proceed to Part II & III) ☐ Non-Farmer/Landowner (If checked, proceed to Part III)

PART II: FARM INFORMATION CHECK ALL AGRICULTURAL ACTIVITY FOR THE FARM OPERATION

Dairy <input type="checkbox"/>		Field Crops <input type="checkbox"/>		Vegetable Crops <input type="checkbox"/>		Fruit & Berry Crops <input type="checkbox"/>	
Number of Dairy animals		Crops grown	# acres	Major Crops	# acres grown	Major Crops	# acres grown
1-50 <input type="checkbox"/>		Alfalfa <input type="checkbox"/>					
		Corn <input type="checkbox"/>					
51-200 <input type="checkbox"/>		Soybeans <input type="checkbox"/>					
		Oats <input type="checkbox"/>					
Over 200 <input type="checkbox"/>		Wheat <input type="checkbox"/>					
		Hay <input type="checkbox"/>					
		Other _____					

Livestock <input type="checkbox"/>		Tree Forest Crops & Production <input type="checkbox"/>		Horticultural & Special Production <input type="checkbox"/>		Estimated Annual Gross Farm Sales (Check one)	
Type of Animals	# animals		# acres		# acres		
Beef <input type="checkbox"/>		Maple Sap <input type="checkbox"/>		Greenhouse <input type="checkbox"/>		Below \$10,000 <input type="checkbox"/>	
Sheep <input type="checkbox"/>		Christmas Tree <input type="checkbox"/>		Nursery <input type="checkbox"/>		\$10,001 to \$49,999 <input type="checkbox"/>	
Swine <input type="checkbox"/>		Log Grown Mushroom <input type="checkbox"/>		Orchard <input type="checkbox"/>		\$50,000 to \$99,999 <input type="checkbox"/>	
Goats <input type="checkbox"/>		Woody Biomass <input type="checkbox"/>		Vineyard <input type="checkbox"/>		\$100,000 to \$199,999 <input type="checkbox"/>	
Poultry <input type="checkbox"/>		Firewood <input type="checkbox"/>		Beekeeper <input type="checkbox"/>		\$200,000 to \$499,999 <input type="checkbox"/>	
Equine <input type="checkbox"/>		Lumber/Logs <input type="checkbox"/>		Aquaculture <input type="checkbox"/>		Over \$500,000 <input type="checkbox"/>	
Alpacas <input type="checkbox"/>		Other _____		Other _____			
Other <input type="checkbox"/>							

PART III: SIGNATURE

I attest that the above information is correct to the best of my knowledge and hereby officially request that my property be included in the Agriculture District Program. I recognize that such land, once officially included in the Agriculture District Program property may not be removed from the program until the eight-year review period for that District in which my land is placed. I understand that this is not an application for an agricultural assessment. I also acknowledge that this request is subject to a public hearing action by the Oneida County Board of Legislators and certification by New York State Department of Agriculture & Markets.

Signature: _____ Date: _____

Please return this form to: Oneida Counties Department of Planning
Bohlert Center @ Union Station
321 Main St. 3rd Floor
Utica, NY 13501

Enrollment Form
Revised 01/2022

For questions, contact Cornell Cooperative Extension Oneida at 736-3394.

"Agriculture is our wisest pursuit, because it will in the end contribute most to real wealth, good morals, and happiness."

– Thomas Jefferson

Continued

PART I: LANDOWNER INFORMATION

Landowner Name _____
Farm Operation Business Name _____
Mailing Address _____ City/State _____ Zip Code _____
E-mail _____ Tel. Number _____ Cell Number _____

** REQUIRED

Name of Agriculture Producer(s) using your land, if rented _____

Tax identification numbers (section, block, lot) Use additional sheets, if necessary (example 123.4-5-67.8)	Total No. Acres Owned	No. Acres Owned and Farmed**	No. Acres with Crops***	No. Acres Rented and Farmed**	No. Acres Not Farmed**

** Farmed: All land used for agriculture (pasture, land under agricultural buildings, field crops, orchards, etc.)

*** Crops: All land used for field crops, vegetable crops, small fruit crops, orchards, Christmas tree, maple sap, etc.

CHECK ONE: ☐ Farmer (If checked, proceed to Part II & III) ☐ Part-time Farmer (If checked, proceed to Part II & III) ☐ Non-Farmer/Landowner (If checked, proceed to Part III)

“Farmed” here means all land used for agriculture: pasture, land that agricultural buildings sit on, or crops.

“Crops” applies to land used for field crops: vegetable crops, orchards, sugarbushes, etc.

Fill out the landowner contact information. If you are renting the land out, it is required to state who is renting it. Then, list the parcels (and size for each) that you want to add to the Ag District. From that total, indicate how many acres are owned and farmed, how many acres have crops, how many acres are rented as farmland, and, lastly, the number of acres not farmed.

With your farm information fill out the agricultural activity. For dairy and livestock, check the appropriate boxes and list the number of animals. For field, tree/forest, and horticulture & special crops, list the number of acres used. For vegetable and fruit & berry crops, list what they are and acreage. For estimated gross farm sales, pick the correct estimation.

PART II: FARM INFORMATION CHECK ALL AGRICULTURAL ACTIVITY FOR THE FARM OPERATION							
Dairy <input type="checkbox"/>		Field Crops <input type="checkbox"/>		Vegetable Crops <input type="checkbox"/>		Fruit & Berry Crops <input type="checkbox"/>	
Number of Dairy animals		Crops grown #acres		Major Crops # acres grown		Major Crops # acres grown	
1-50 <input type="checkbox"/>		Alfalfa <input type="checkbox"/>					
		Corn <input type="checkbox"/>					
51-200 <input type="checkbox"/>		Soybeans <input type="checkbox"/>					
		Oats <input type="checkbox"/>					
Over 200 <input type="checkbox"/>		Wheat <input type="checkbox"/>					
		Hay <input type="checkbox"/>					
		Other _____					
Livestock <input type="checkbox"/>		Tree/Forest Crops & Production <input type="checkbox"/>		Horticultural & Special Production <input type="checkbox"/>		Estimated Annual Gross Farm Sales (Check one)	
Type of Animals	#animals	#acres		# acres			
Beef <input type="checkbox"/>		Maple Sap <input type="checkbox"/>		Greenhouse <input type="checkbox"/>		Below \$10,000 <input type="checkbox"/>	
Sheep <input type="checkbox"/>		Christmas Tree <input type="checkbox"/>		Nursery <input type="checkbox"/>		\$10,001 to \$49,999 <input type="checkbox"/>	
Pigs <input type="checkbox"/>		Log Grown Mushroom <input type="checkbox"/>		Orchard <input type="checkbox"/>		\$50,000 to \$99,999 <input type="checkbox"/>	
Goats <input type="checkbox"/>		Woody Biomass <input type="checkbox"/>		Vineyard <input type="checkbox"/>		\$100,000 to \$199,999 <input type="checkbox"/>	
Poultry <input type="checkbox"/>		Firewood <input type="checkbox"/>		Beekeeping <input type="checkbox"/>		\$200,000 to \$499,999 <input type="checkbox"/>	
Equine <input type="checkbox"/>		Lumber/Logs <input type="checkbox"/>		Aquaculture <input type="checkbox"/>		Over \$500,000 <input type="checkbox"/>	
Alpacas <input type="checkbox"/>		Other _____		Other _____			
Other <input type="checkbox"/>							

PART III: SIGNATURE

I attest that the above information is correct to the best of my knowledge and hereby officially request that my property be included in the Agriculture District Program. I recognize that such land, once officially included in the Agriculture District Program property may not be removed from the program until the eight-year review period for that District in which my land is placed. I understand that this is not an application for an agricultural assessment. I also acknowledge that this request is subject to a public hearing action by the Oneida County Board of Legislators and certification by New York State Department of Agriculture & Markets.

Signature: _____ Date: _____

After making sure all of your information is correct, read, sign, and date. From there, just submit.

Agricultural Assessments

Getting an Agricultural Assessment involves legally claiming the farm for the purposes of tax reductions and legal exemptions. While agricultural districts refers to the land, the assessment refers to the farm itself. The assessment is done through the tax assessor with the intended purpose of creating benefits to the farmer, primarily revalued land taxes. An Ag Assessment ensures land is taxed at the agricultural value instead of the going market rate. While there are many direct benefits to having an Ag Assessment, there are also some hoops to jump through.

Agricultural Assessments must be applied for yearly. Inclusion in an Ag District does not automatically add the Ag Assessment to your land. It is important to note that not being in an Ag District does not prevent Ag Assessments. The Ag Assessment and following tax deductions applies only to the land used in agricultural production; this land includes cropland, pasture, orchard, vineyards, and sugarbushes. Woodlots may also qualify up to 50 acres per parcel, unless used for agricultural production which would allow all of the acreage to qualify for the exemption. Crop acreage that has been retired under Federal Supply Management or Soil Conservation Programs qualifies as well. Per these regulations, a landowner's residence and the land visibly associated with the residence is ineligible. The Ag Assessment also applies to the landowners of rented land being used for agriculture, so long as the renter qualifies for the Ag Assessment.

Agriculture Assessment Eligibility

In order to be eligible for Agricultural Assessment, a farmer needs to consider their land acreage and gross sales. If a farmer meets the criteria of more than 7 acres of agriculturally used land and gross agricultural sales are at least \$10,000, you can qualify. If less than 7 acres are farmed, the farm can still qualify, but the gross sales must be at least \$50,000. Use of a forested area for acceptable agricultural products like mushroom logs and maple production can qualify as the full amount of the gross sales. Firewood production can only account for up to \$2,000 of the sales requirement.

If an agricultural product is grown and processed into a value added product on the farm, the value of the product prior to processing is used towards the income requirement. In the case of horses, 100% of the gross sales requirement can be from the boarding regardless of ownership as long as there are at least ten horses.

To file for an Ag Assessment, a farm must demonstrate agricultural use of the land for at least the past two years. When a natural disaster destroys farm infrastructure or otherwise prevents attainment of the gross sales requirement, the requirement can be waived. To do so, Cornell Cooperative Extension staff need to confirm that there was a natural disaster, that the disaster affected your farm, and that the farm would have met the gross sales requirement if not for the natural disaster. This is done through form RP305-b.

Agriculture Assessment Form

In order to request an Agricultural Assessment, you must fill out the Agricultural Assessment Application form RP-305 and submit it to your local tax assessor. This form can be found at tax.ny.gov/forms/

Make sure to only fill out the sections labeled "To be completed by the applicant". Do NOT fill out the sections titled "To be completed by the assessor".

There are 5 ½ pages an applicant needs to complete and 1 ½ pages to be completed by the assessor.

This form is more involved than the Ag District form as it also involves your county's Soil and Water Conservation District.

NEW YORK STATE		Department of Taxation and Finance Office of Real Property Tax Services		RP-305 (1/25)	
Agricultural Assessment Application For the 20___ Assessment Roll					
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, <i>Agricultural Assessment Renewal</i> , with your local assessor.					
To be completed by the assessor					
Application date	Tax map number	Exemption amount	Exemption code		
		\$	<input type="checkbox"/> 41720 - County Formed Ag. District <input type="checkbox"/> 41730 - Outside Ag. District <input type="checkbox"/> 41750 - Newly replanted or expanded orchard/vineyard/hopyard		
<input type="checkbox"/> Soil maps filed on	Date (mm/dd/yyyy)				
<input type="checkbox"/> Soil group worksheet filed on	Date (mm/dd/yyyy)				
<input type="checkbox"/> Soil map or soil worksheet modification (use Form RP-305-d, <i>Agricultural Assessment Application Modification - Transmittal Memorandum</i>)		Date sent (mm/dd/yyyy)	Date received (mm/dd/yyyy)		
<input type="checkbox"/> Property located in an established agricultural district?		<input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> Form RP-305-a, <i>Agricultural Assessment Notice of Approval or Denial of Application</i> , sent					
Assessor's signature				Date (mm/dd/yyyy)	
To be completed by the 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 _____			
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 <input type="checkbox"/>)					
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 (mm/dd/yyyy)	
Penalty for false statements: A person making false statements on an application for exemption is guilty of an offense punishable by law.					

Information needed for this form

Basic information

- Tax map number
- Acreage
- Name and address

Part 1-Use of Land

- Acreage and Use

Part 2-Other Agricultural Land Owned by the Applicant

- Land that is used in combination with land in part 1 to assist with agricultural production
- Tax map number
 - Location
 - Acreage

Part 3-Other Agricultural Property Rented by the Applicant

- Tax map number
 - Location
 - Acres

Part 4-Average Gross Sales Value

- Gross sales from previous two years
- Gross sales of woodland products
- Value of crops before on farm processing and sale
- Gross sale of biomass crops, mulch, or compost

Part 5-Land Used to Support a Commercial Horse Breeding Operation

- Acreage used to support horse operations
- Were there ten horses in the past two years?
- Receipts for the past two years

Part 6-Land Used to Support a Commercial Equine Operation

- See questions from Part 5

Part 7-Land Under Structure Within Which Crops or Livestock are Produced

- Gross sales from the previous two years from the products produced under the structure

Part 8-Land Rented to Others

- Is part of the land rented?
- Has the land been used in the last two years for crops?
- Gross sales value of the rented area for the past two years
- Name and address of renting party
- Acreage rented
- Period of time of the lease
- If the renting party rents other land, the address of that land

Part 9-Lands Used as Silvopasture

- Total acreage used as silvopasture
- Number of large livestock
- Number of small livestock

Agricultural Assessment Part 10

In order to complete this form the county Soil and Water Conservation District be involved. Alongside the farmer, Soil and Water will assist in the creation of a soil worksheet of the applicable land.

Information from that worksheet is needed to in order to complete Part 10.

After Part 10, the assessor has one more page to complete to finish the application.

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	x	Equalization rate	= Total agricultural assessment
	x		=
Additional calculations:			

Farm Building Exemptions

Farm Building Exemptions can be applied to newly constructed or reconstructed structures, agricultural use or limited agricultural use structures, historic barns, farm housing, or temporary greenhouses. The forms that follow can be found at the Dept. of Taxation and Finance website and can be returned to your tax assessor. This exemption allows these structures, as long as they are being used for agriculture, a permanent or 10 year property tax assessment adjustment based on the part of agriculture that they are in engaged with. The exemption covers the increased assessed value of the parcel.

To qualify for agricultural use, the building must be essential to an agricultural operation and used to actually carry out that operation. The Department of Agriculture and Markets defines agricultural in this context as “the art or science of cultivating the ground, the raising and harvesting of crops and the feeding, breeding and management of livestock, poultry, or horses. The farmland must also be used with the intent to make a profit and include more than five acres. If the application is being made for a brand new structure, it must be submitted within a year of the building’s construction. The construction of the building’s date qualifying as when it can be used for it’s intended purpose. Other common uses can include horse boarding operations – an indoor exercise area for training and/or exercise.

Things that would NOT qualify:

- An indoor exercise area if the operation is a riding academy or dude ranch
- Areas or buildings used for retail sale, i.e., roadside stand
- The processing of agricultural and horticultural products (with the exception of maple syrup, honey, etc.)
- Areas used for storage of personal products for the owner
- If a building is no longer used, or no longer used for agricultural purposes, the exemption is nullified and the building is subject to roll-back taxes
- If only a portion of the building qualifies, that portion can be claimed for the exemption

Farm Building Exemption Form

Tax exemption for agricultural buildings and structures are obtained through form RP-483 which is returned to the tax assessor. The form is 2 pages long. The following information is needed.

- Contact information
- Question 1
 - Description of structure
 - Use of structure
 - Real property replaced in relation to the structure
- Question 2
 - Date construction was started and finished
 - Cost of construction
- Question 3
 - Building use related to retail sale
 - Building use related to processing
 - Building use for honeybees
- Question 4
 - Building use for residential purposes
 - Nature of residents
- Question 5
 - Land in agricultural use
- Certify with a signature

NEW YORK STATE Department of Taxation and Finance
Office of Real Property Tax Services

RP-483
(1/22)

**Application for Tax Exemption of
Agricultural and Horticultural
Buildings and Structures**

Read information and instructions on Form RP-483-I.
A separate application must be filed for each building and structure for which exemption is sought.

(Name(s) of owner(s)) _____

Mailing address of owner(s) (number and street or P.O. Box)			Location of property (street address)		
City, village, or post office	State	ZIP code	City, town, or village	State	ZIP code
Daytime contact number		Evening contact number	School district		
Email address			Tax map number; Property identification (see tax bill or assessment roll)		

1. Description of building or structure (if necessary attach plans or specifications): _____

a. Current use or proposed use of building or structure: _____

b. Describe any real property which was replaced or removed in connection with the construction or reconstruction of the building or structure: _____

2. Date construction or reconstruction was started: _____

Date construction or reconstruction was completed: _____

Cost of construction or reconstruction: _____

3. Is the building or structure, or any part thereof, used or proposed to be used for retail sale of agricultural or horticultural products? Yes ☐ No ☐

Is the building or structure, or any part thereof, used or proposed to be used for the processing of agricultural or horticultural products other than maple syrup, honey, royal jelly, bee pollen, propolis, or beeswax? Yes ☐ No ☐

Is the building or structure, or any part thereof, used for the storage of honey bees? Yes ☐ No ☐

If the answer is Yes to any of the above questions, describe in detail on a separate sheet the retail sale operation and/or the nature of the processing and what portion of the building or structure is used for such purposes.

Is the building or structure, or any part thereof, used or proposed to be used in the production of maple syrup, honey, royal jelly, bee pollen, propolis, or beeswax? Yes ☐ No ☐

4. Is the building or any portion thereof, used for residential purposes? Yes ☐ No ☐

If the answer is Yes:

a. Are all occupants employees or the immediate families of employees who are primarily employed in connection with the operation of lands actively devoted to agricultural or horticultural use? Yes ☐ No ☐

b. If any occupants are related by blood or marriage to the applicant, state the relationship: _____

c. Briefly describe the nature of the duties performed by any employee(s) who reside in the building: _____

Farm Building Exemption: Housing

Another exemption applies to housing for regular and essential workers and their immediate families. These employees must be important to the farm to the degree that the farm would be difficult to run without them. These exemptions do not apply to the farm owner or their immediate family.

- Employees must be primarily employed at the farm business on a property where farming is the primary use of that land
- Essential employees are defined as employees necessary for daily farm activities-- without them farm operations cannot occur
- Retail sales do not count for essential farm employees
- This does not apply to the owners and the owners' immediate family
- Owners' children can qualify if they are in separate housing and the children do not have an ownership interest. They also have to be essential farm employees

This is a permanent exemption requested through form RP-483-d returned to the tax assessor. This form can be found at tax.ny.gov/forms/

Filling out the Form

- Questions 1-3
 - Contact information and parcel location
- Question 4
 - Type of structure
- Question 5
 - A list of forms needed, including:
 - Sanitary permit for migrant farm worker housing facility
 - State Labor Department farm labor certificate of registration
 - Proof of compliance with fire prevention, building code, certificate of occupancy, statement from code officer signing off on the building
- Certify & Sign

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RP-483-d (9/08)

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR FARM OR FOOD PROCESSING LABOR CAMPS OR COMMISSARIES**
Do not file this form with the Office of Real Property Tax Services

A separate application must be filed for each parcel.
Read information and instructions for filing on back of this form.

1. Name and telephone no. of owner(s)
Day No. ()
Evening No. ()

2. Mailing address of owner(s)
E-mail (optional)

3. Parcel location
Street address
City/Town
Village (if any)
School district

Parcel identification (see tax bill or assessment roll)
Tax map number or section/block/lot

4. Structures for which tax exemption is claimed:

	Number of structures
Farm labor camp	
Farm labor camp commissary	
Food processing labor camp	
Food processing labor camp commissary	

5. Attach to the application a copy of:

- ☐ a. a State Sanitary Code permit to operate a migrant farm worker housing facility;
- ☐ b. a State Labor Department farm labor certificate of registration, permit to operate a farm labor camp commissary, and/or migrant labor registration certificate; and
- ☐ c. proof of compliance with the fire prevention and building code, such as a copy of the certificate of occupancy, a statement from the code enforcement officer that the structure has not been determined to be in violation of the code, and/or a statement from the code enforcement officer that the code does not apply to the structure.

I, _____, hereby certify that the information provided on this application constitutes a true statement of the facts to the best of my knowledge.

Signature of owner (s)

Date

PENALTY FOR FALSE STATEMENTS

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


Farm Building Exemption: Greenhouses

Temporary Greenhouses can attain a permanent tax exemption with form RP-483-c. This exemption states that a temporary greenhouse is specialized ag equipment, constructed for agricultural production, and includes a framework with some designated greenhouse covering.

Filling out the Form

- Question 1-4
 - Owner contact information, location, and tax number
- Question 5
 - Description of greenhouse
- Question 6
 - Current use
- Question 7
 - Construction date start and end
- Question 8
 - Cost of construction
- Certify and Sign

RP-483-c (9/00)

**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE**
OFFICE OF REAL PROPERTY TAX SERVICES

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR
TEMPORARY GREENHOUSES**
Read information and instructions on form RP-483-c-Ins

1. Name and telephone no. of owner(s) Day No. () Evening No. ()	2. Mailing address of owner(s) E-mail (optional)
---	---

3. Location of temporary greenhouse(s) Street address City/Town	 Village (if any) School district
---	---

4. Parcel identification (see tax bill or assessment roll):
Tax map number or section/block/lot _____ Parcel on which temporary greenhouse is located _____

5. Description of temporary greenhouse(s) (see "criteria for exemption" on form RP-483-c-Ins; if necessary attach plans or specifications): _____

6. Current agricultural use of temporary greenhouse(s): _____

7. Date construction was started: _____
Date construction was completed: _____

8. Cost of construction: _____

Farm Building Exemption: Historic Barns


A historic barn is a structure built before 1936 that was used and originally designed for housing livestock or storing farm equipment. These barns can receive an exemption through form RP-483-b.

Exemptions can include an extension for reconstruction or rehabilitation depending on the date and local laws or resolutions. The exemption holds for a 10-year period with the amount the exemption deducts from the taxes declining 10% every year. For example, the first year would be 100% exemption, the second year would be 90% , the third year would be 80% and so on until the 10 year exemption has concluded.

Filling out the Form

- Questions 1-4
 - Contact information, parcel location, and tax number
- Question 5
 - Barn description
- Question 6
 - Use of barn
- Question 7
 - Date of construction/reconstruction
- Question 8
 - Cost of project
- Question 9
 - Original construction date
 - Original design and intent
 - Residential use
 - Barn appearance
 - Agricultural Building Exemption
- Certify & Sign

RP-483-b (1/97)

**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE**
OFFICE OF REAL PROPERTY TAX SERVICES

**APPLICATION FOR TAX EXEMPTION FOR
RECONSTRUCTED OR REHABILITATED HISTORIC BARN**

Read information and instructions on form RP-483-b-Ins.
A separate application must be filed for each historic barn for which exemption is sought.

1. Name and telephone no. of owner(s) _____ 2. Mailing address of owner(s) _____

Day No. () _____
Evening No. () _____ E-mail (optional) _____

3. Location of historic barn: _____
Street address _____ Village (if any) _____
City/Town _____ School District _____

4. Parcel identification (see tax bill or assessment roll)
Tax map number or section/block/lot _____ Parcel identification number _____

5. Description of historic barn : _____

6. Current use of historic barn : _____

7. Date reconstruction or rehabilitation was started : _____
Date reconstruction or rehabilitation was completed : _____

8. Cost of reconstruction or rehabilitation : _____

9. (a) Was original construction of historic barn wholly or partially completed before January 1, 1936?
☐ Yes ☐ No

(b) Was barn originally designed and used for storing farm equipment or agricultural products, or for housing livestock? ☐ Yes ☐ No

(c) Is any portion of the historic barn used for residential purposes? ☐ Yes ☐ No

(d) Has reconstruction or rehabilitation materially altered the historic appearance of the barn?
☐ Yes ☐ No

(e) Has the barn received an agricultural building exemption (pursuant to section 483 of the Real Property Tax Law) within 10 years of the date of this application? ☐ Yes ☐ No

If answer to Question 9 (a) or (b) is no or answer to Question 9 (c), (d) or (e) is yes, the barn does not qualify for exemption pursuant to section 483-b of the Real Property Tax Law.

(over)


Farm Building Exemption: Limited Use Ag Structures

A permanent exemption from taxes can be requested through form RP-483-a: this is a one-time form for permanent exemption for structures listed as silos, bulk milk tanks, commodity sheds, farm feed grain storage bins, and manure storage and handling facilities.

Filling out the Form

- Question 1-3
 - Owner contact information and parcel location
- Question 4
 - The type and structure for which tax exemption is being applied
- Question 5
 - Milk tanks and current exemptions being claimed
- Certify & Sign

RP-483-a (9/08)


NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR TAX EXEMPTION OF FARM SILOS, FARM FEED GRAIN STORAGE BINS, COMMODITY SHEDS, BULK MILK TANKS AND COOLERS, AND MANURE STORAGE AND HANDLING FACILITIES
Do not file this form with the Office of Real Property Tax Services

A separate application must be filed for each parcel.
Read information and instructions for filing on back of this form.

1. Name and telephone no. of owner(s) _____
Day No. () _____
Evening No. () _____

2. Mailing address of owner(s) _____
E-mail (optional) _____

3. Parcel location
Street address _____
City/Town _____
Village (if any) _____
School district _____
Parcel identification (see tax bill or assessment roll)
Tax map number or section/block/lot _____

4. Structures for which tax exemption is claimed:

	<u>Number of structures</u>
Farm silos	_____
Farm feed grain storage bins	_____
Commodity sheds	_____
Bulk milk tanks and coolers	_____
Manure storage and handling facilities	_____

5. Are all bulk milk tanks and coolers for which an exemption is claimed currently being used to hold milk awaiting shipment to market? ☐ Yes ☐ No

CERTIFICATION

I, _____, hereby certify that the information provided on this application constitutes a true statement of the facts to the best of my knowledge.

Signature of owner (s)


Date

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

Farm School Tax Credits

Farm School tax credits are for qualified farmers owning a farm business that paid school taxes on qualified agricultural property. This is a varying tax credit dependent on acreage and the amount of taxes paid. Certain records are required for the credit, including copies of school tax bills and documents supporting proof that it was paid.

The form is called "Claim for Farmers' School Tax Credits:" Form IT-217

 Department of Taxation and Finance
Claim for Farmers' School Tax Credit **IT-217**
Tax Law - Section 606(n)

Submit this form with Form IT-201, IT-203, or IT-205 (See Form IT-217-I, instructions for Form IT-217, for assistance.)

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Note: Before completing this form, complete Form IT-201 through line 33, Form IT-203 through line 32, or Form IT-205 through line B.

Part 1 – Eligibility (see instructions)

If you mark an **X** in a No box for item A, B, C, or D, stop; you do not qualify for this credit.

A Did you have qualified agricultural property for the tax year? (see instructions) Yes ☐ No ☐

B Were eligible school district property taxes paid on that property during the tax year? (see instructions) Yes ☐ No ☐

C Complete Worksheet A in the instructions. Is the amount shown on line 6 of Worksheet A less than \$300,000? Yes ☐ No ☐

D Form IT-201 and Form IT-203 filers, complete Worksheet C in the instructions. Form IT-205 filers, complete Worksheet D in the instructions. Is the percentage shown on line 28 of Worksheet C or line 28 of Worksheet D at least 0.6667? (see instructions) Yes ☐ No ☐

E If you and one or more related persons (see instructions) each owned qualified agricultural property on March 1 of the tax year, mark an **X** here and see the instructions for Part 2, line 5 ☐

F If all or part of your qualified agricultural property was converted to nonqualified use during the tax year, mark an **X** here (see instructions) ☐

Part 2 – Computation of credit (see instructions)

1	Individuals: Enter the total acres of qualified agricultural property owned by you during the tax year (see instructions)	1	
2	Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column A	2	
3	Fiduciaries: Enter fiduciary's share of qualified agricultural property from Part 5, column C	3	
4	Add lines 1, 2, and 3	4	
5	Enter total base acreage amount (see instructions)	5	
6	Subtract line 5 from line 4 (if zero or less, skip lines 7 and 8, enter 1.0000 (100%) on line 9, and continue on line 10)	6	
7	Multiply line 6 by 50% (.5)	7	
8	Add lines 5 and 7	8	
9	Divide line 8 by line 4 and round the result to the fourth decimal place	9	
10	Individuals: Enter the eligible school taxes you paid (see instructions)	10	.00
11	Partners, S corporation shareholders, and beneficiaries of estates and trusts: Enter the amount from Part 4, line 7, column B	11	.00
12	Fiduciaries: Enter fiduciary's share of eligible taxes from Part 5, column D	12	.00
13	Add lines 10, 11, and 12	13	.00
14	Multiply line 13 by line 9	14	.00
15	Enter amount from Worksheet A, line 6, in the instructions (if line 15 amount is \$200,000 or less, skip lines 16, 17, and 18, and enter the line 14 amount on line 19; see instr.)	15	.00
16	Enter the excess of line 15 over \$200,000 (cannot exceed \$100,000)	16	.00
17	Divide line 16 by \$100,000, and round the result to the fourth decimal place (cannot exceed 1.0000 (100%))	17	
18	Multiply line 14 by line 17	18	.00
19	Farmers' school tax credit (subtract line 18 from line 14; see instructions)	19	.00

Sale of Land and Roll Back Taxes

Agricultural District

Being in an Ag District does not affect the sale of land. There is a disclosure provided that speaks to the Ag District that the land is within and the farming activities accompanying the land provided by the realtor when the land is sold.

Agricultural Assessment

If land under agricultural assessment was sold or is no longer used as a farm qualifying for the agricultural assessment, the land that was previously qualified is subject to a tax roll-back. The roll-back is a back payment made of five years of the amount the exemption was for. This is due the same year that the exemption is finished.

Exempt Structures

For exempt structures that fall under the 10-year rule, the exemption will continue along the 10-year track that was originally granted, so long as all the statutory requirements continue to be met by the new owner.

If sold or no longer used for agricultural purposes, buildings that fall under permanent exemption are subject to roll-back.

Resources and Support

1. Cornell Cooperative Extension (CCE) of Oneida County

- Offers agricultural education, technical assistance, and research-based information
- Provides workshops, seminars, and one-on-one consultations for farmers and agribusiness owners
- Assists with research trials and demonstrations to help farmers adopt new technologies and best practices
- Connects farmers with resources for soil health and crop production, farm business management, livestock and dairy practices, economic development, and more

2. Farmland Protection Board

- Created by Oneida County, this board advises the legislative body concerning Agriculture District creation, modification, or termination
- Reviews and comments on Notices of Intent, acquisition of an interest in land and/or construction of water/sewer facilities within an agricultural district, assesses and approves county Agricultural and Farmland Protection Plans
- Can request the commission of Ag & Markets to review any state agency rules and regulations that effect agricultural activities

3. Oneida County Soil & Water

- Offers programs to improve soil health and water quality through practices like soil testing and riparian buffer restoration
- Provides technical assistance to farmers, landowners, and municipalities in terms of implementing conservation practices
- Helps access grants and funding for conservation projects and conducts educational workshops and training on best practices in soil and water management
- Provides the soil worksheet required for Agricultural Assessment

4. Local Tax Assessors

- Accepts forms for the Agricultural Assessment and other exemptions, and fills out relevant portions

Oneida County Tax Assessors

Annsville	Nick Smith	9196 Main St.	Taberg	315-337-0517
Augusta	Steve Roys	P.O. Box 686	Oriskany Falls	315-821-2483
Ava	Stephen Hunter	10408 Hinman Rd.	Holland Patent	315-942-5669
Boonville	Sue Martin	13149 St. Rt. 12	Boonville	315-338-2890
Bridgewater	Patti Terns	P.O. Box 370	Bridgewater	315-822-6808
Camden	Karl Keil	P.O. Box 81	McConnellsville	315-245-1610
Deerfield	George Haskwell	6329 Walker Rd.	Utica	315-724-0413
Florance	Randall Bowman	4240 West Lee Rd.	Taberg	315-336-5381
Floyd	Patricia Roser	8299 Old Floyd Rd.	Rome	315-865-4256
Forestport	Tonya Brown	P.O. Box 36	Forestport	315-392-5547
Kirkland	Nina Wallace	P.O. Box 235	Clinton	315-853-6624
Lee	Patricia Box	5808 Stokes-Lee Center Rd.	Lee Center	315-336-2463
Lee	Kathleen Buhler	P.O. Box 191	Lee Center	315-336-2463
Lee	Brenda Furman	5808 Stokes-Lee Center Rd.	Lee Center	315-336-2463
Marcy	Holly Osterhoudt	8801 Paul Becker Rd.	Marcy	315-768-4800
Marshall	Kathy Fitzgerald	2651 St. Rt. 12B	Deansboro	315-841-4473
New Hartford	Darlene Abbatecola	8635 Clinton St.	New Hartford	315-733-7500
Paris	Patti Terns	2580 Sulphur Springs Rd.	Sauquoit	315-839-5678

Oneida County Tax Assessors

Remsen	Tonya Brown	10540 Academy Rd.	Remsen	315-831-8705
Rome	Joseph Surace	198 N. Washington St.	Rome	315-339-7616
Sangerfield	Phil Barnes	1084 St. Rt. 12	Sangerfield	315-841-4884
Sherrill	Duane Munger	377 Sherrill Rd.	Sherrill	315-363-2440
Steuben	Tonya Brown	9458 Soule Rd.	Remsen	315-865-5087
Trenton	Tonya Brown	8520 Old Poland Rd.	Barneveld	315-896-2664
Utica	Richard Maxwell	1 Kennedy Plaza	Utica	315-792-0125
Vernon	Frank Laguzza Duane Munger Timothy Wagner	P.O. Box 643	Vernon	315-829-2587
Verona	Susan Strain	66000 Germany Rd.	Durhamville	315-363-6799
Vienna	Phil Amway	2083 St. Rt. 49	North Bay	315-245-2191
Western	Stephan Hunter	10408 Hinman Rd.	Holland Patent	315-827-4523
Westmoreland	Holly Osterhoudt	P.O. Box 310	Westmoreland	315-853-8001
Whitestown	Tonya Brown	8539 Clark Mills Rd.	Whitesboro	315-736-3161

Notes:

This image shows a blank sheet of white paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Connect

Cornell Cooperative Extension Oneida County

121 Second Street
Oriskany, NY 13424
317.736.3394

Mohawk Valley Small Business Development Center

326 Broad Street
Utica, NY 13501
315.731.5887

County Farm Bureau Relations & Development

John Wagner, Director & Insurance
Agent
315.761.9770
jwagner@nyfb.org

Mohawk Valley Edge

584 Phoenix Drive
Rome, NY 13441
315.338.0393

Greater Utica Chamber Commerce

520 Seneca Street, #102
Utica, NY 13502
315.724.3151

Farmland for a New Generation NY

844.737.6506
fngny@farmland.org

Rome Chamber of Commerce

139 W Dominick Street, #2
Rome, NY 13440
315.337.1700

USDA Farm Service Agency

9025 River Road
Marcy, NY 13403
315.736.3316

Oneida County Soil & Water Conservation District

121 Second Street
Oriskany, NY 13424
317.736.3334

Community Foundation Oneida County

2608 Genesee Street
Utica, NY 13502
315.735.8212

Cornell Cooperative Extension | Oneida County

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Rural Business Development

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