

Seneca County Soil & Water Conservation District
2041 US Route 20, Suite #2
Seneca Falls, NY 13148
(315)568-4366

AGRICULTURAL VALUE ASSESSMENT PROGRAM (SOIL GROUP WORKSHEET)

By Appointment Only! Call our office to make an appointment.

Provided by the New York State Office of Real Property Services
The NYS Department of Taxation and Finance

What is the Agricultural Value Assessment Program?

The agricultural value assessment program is one of the components of the Agricultural Districts Law (Agriculture and Markets Law, Art, 25AA). This law was enacted in 1971 to provide a means of preserving farmland. To this end, the agricultural value assessment program provides a partial exemption from real property taxation for eligible farmland.

How is eligibility determined?

Eligibility is determined by the assessor or board of assessors with whom the application is filed.

Does farmland automatically receive an agricultural assessment?

No. Landowners must file an application (form RP-305 or RP-305-r) with the assessor to receive an agricultural assessment for their parcels. Landowners must apply annually for an agricultural assessment and the farmland must satisfy certain gross sales and acreage eligibility requirements.

What is the application procedure?

The landowner's first step in applying for an agricultural assessment is to go to the county Soil and Water Conservation District office. There, all farmland to be enrolled in the program will be classified by soil productivity. A District Technician plots each farm tax parcel of the farm on a soil map and calculates the acreage in each soil group. The landowner should work with the technician to outline woodland areas and ineligible areas. The landowner may exclude any area from the program and this area should be clearly defined and marked on the map. The technician records the information on a "Soil Group Worksheet" (Form ADP-1). The landowner, in turn, transfers this soil information to the "Application

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for an Agricultural Assessment" (form RP-305), available from the assessor's office and indicates any farm woodland on the parcel. The landowner submits the completed RP-305 application form along with copies of the completed APD-1 soil group worksheet and the soil map to the assessor by taxable status date. In most towns, taxable status date is March 1st, but it is advisable to confirm this with the assessor. Landowners must file an application each year with the local assessor. After the initial application, a short form application (RP-305-r) may be used if there have been no changes since the previous year's application.

Remember:

1. Only an owner of property can apply.
2. An application form must be filed for each separately assessed parcel.
3. The applications must be filed annually with the assessor on or before taxable status date.