



Agricultural Assessments/Soil Group Worksheets

Partial Reduction in Real Property Taxes for Eligible Farmland in New York State

In 1971, New York State legislature enacted the New York Agricultural District law to protect and promote the availability of land for farming purposes. The law allows for reduced property tax bills for land in agricultural production by limiting the assessment of such land to its agricultural value.

Owners whose land satisfies the eligibility requirements may apply for an agricultural assessment. Landowners must file an application (RP-305 or RP-305-r) with their local assessor to receive an agricultural assessment for their parcels. However, the local assessor determines eligibility.

In order to be eligible, the following requirements must be met:

1. Land generally must consist of seven or more acres that were used in the preceding two years for the production for sale of crops, livestock, or livestock products.
2. The annual gross sale of agricultural products must average \$10,000 or more. If the size is less than seven acres, the average annual gross sales must equal \$50,000 or more.

Agricultural assessment is limited to land used in agricultural production.

Land that is leased or rented for agricultural purposes may also be eligible. Contact your local assessor to see if your agricultural lease agreement satisfies the basic eligibility requirements.

Up to 50 acres of farm woodland is eligible for the assessment per eligible tax parcel. Land under a structure where crops, livestock, or livestock products are produced should be included in the assessment.

How to Apply for An Agricultural Assessment

The first step in applying for an agricultural assessment is to contact your assessor to determine if you are eligible and meet all of the requirements. The second step is to contact the Chautauqua County Soil & Water Conservation District to request a soil group worksheet.

The final step of the process is to submit the completed soil group worksheet to your assessor's office prior to the March 1st deadline. A soil group worksheet distinguishes the acreage of a farm parcel in each soil group which allows the assessor to assign the appropriate value to the agricultural land accordingly.

The cost per soil group worksheet is \$25 prior to the March 1st deadline. After March 1st, the cost increases to \$50 per parcel.

Take notice that the District office is currently closed to the public and it will be easiest to submit your request by email to chaut-co@soilwater.org. Be sure to include the following information for each parcel that needs to be assessed in your email:

1. Name/Business Listed on NYS Tax Records:
2. Mailing Address, Phone Number & Email Address
3. Tax Identification Number of Parcel
4. Address of Parcel to be Assessed.
5. Township of Parcel to be Assessed
6. Operator of Parcel:
7. Total Acreage/Acreage Breakdown of Parcel:
8. Total Acreage Leased/Leased Acreage Breakdown of Parcel:
9. Number of Houses and Gas Wells on Parcel
10. Have you received a partial agricultural tax reduction in the past?

After you have submitted the information listed above by email, you will receive a confirmation email explaining the rest of the process and how to make a payment. Please do not provide your credit card information by email. Office staff will be available by phone Monday through Friday from 8 AM to 4:30 PM at 716-664-2351 extension 5 if you have questions or need assistance.