

AGRICULTURE DISTRICT ELIGIBILITY REQUIREMENTS

Eligibility is determined by the assessor or board of assessors where the application is filed. If denied, the applicant has the right to an administrative review by the Board of Assessment Review.

- 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.
- The annual *gross sales* of agricultural products generally *must average \$10,000* or more for the preceding two years. If an agricultural enterprise *is less than seven acres, it may qualify if the average annual gross sales equal \$50,000 or more*. Land that supports a commercial horse boarding operation may qualify for an agricultural assessment if the following eligibility requirements are met:
 - at least seven acres of land supports the commercial horse boarding operation;
 - the operation boards at least 10 horses regardless of ownership; and
 - the operation receives \$10,000 or more in gross receipts annually in the preceding two years from fees generated through boarding horses and/or through producing sale of crops, livestock, and livestock products. (Land that supports operations whose primary on-site function is horse racing is not eligible.)
- A start-up operation may qualify based on its annual gross sales of agricultural products in the operation's first or second year. Such annual sales must amount to at least \$10,000, if the start-up operation has seven or more acres, or to at least \$50,000, if the start-up operation has less than seven acres in agricultural production.
- A start-up commercial horse boarding operation may also qualify based on annual boarding fees of \$10,000 or more in its first or second year.

Agricultural assessments are limited to land used in agricultural production, including, cropland, pasture, orchards, vineyards, sugarbush, support land, and crop acreage either set aside or retired under Federal supply management or soil conservation programs. Up to 50 acres of farm woodland is eligible for an agricultural assessment per eligible tax parcel. Land and water used for aquacultural production are eligible, as is land under a structure within which crops, livestock or livestock products are produced. Land visibly associated with the owner's residence is ineligible.

Land rented for agricultural purposes may receive an agricultural assessment. If the rented land satisfies the basic eligibility requirements described above, it is eligible for agricultural assessment. In addition, if the rented land does not satisfy the average gross sales value requirement, but does satisfy the other requirements, it may still be eligible if it is farmed, under a written rental agreement of at least five years, with the other farmland that satisfies all eligibility requirements.

How Agricultural Assessments are Computed

The two factors necessary in determine agricultural assessments area land classification system to establish the different levels of land quality for which values must be determined and a calculated base agricultural assessment value and agricultural assessment per acre assigned for each level of land quality designated.

The base agricultural assessment value for mineral soils, once calculated, is assigned as the agricultural assessment value of the highest-grade mineral soil (1a). The agricultural assessment values for the remaining mineral soil groups shall be the product of the base agricultural assessment value and a percentage derived from the productivity measurements determined for each soil and related soil group in conjunction with the land classification system, as follows:

*“The Agricultural Assessment Values per acre are for each respective classification of farmland. The sole purpose of the Agricultural Assessment Values per acre is to compute agricultural assessments, and any resulting exemption. The only adjustment is the application of the latest Equalization Rate or Special Equalization Rate for each assessing unit. The **only** purpose for these factors is to compute the agriculture exemption. They are **not** indicative of market values.”*

Property owners interested in receiving an agricultural exemption, need to file an application with their tax assessor and cause to have prepared a soil map. Exemptions are applied through the local assessor and monitored through the assessor and during the eight year reviews of districts facilitated by the county planning department. A table showing the 2017 Assessment Values per acre for computing Agricultural Assessments for City or Town assessment rolls completed in 2017 and for Village roles completed in 2018 is below:

Mineral Soil Group		Value Per Acre
1	a	\$1,081
	b	\$962
2	a	\$962
	b	\$854
3	a	\$854
	b	\$735
4	a	\$735
	b	\$627
5	a	\$627
	b	\$508
6	a	\$508
	b	\$400
7		\$400
8		\$281
9		\$173
10		\$54

Table 10-Value Per Acre of Mineral Soil Groups

Soil Group (Muck)	Value Per Acre
A	\$2,162
B	\$1,405
C	\$1,189
D	\$757
Aqua	\$1,081
Farm	\$400
Woodland	N/A

Table 11-Value Per Acre of Organic Soil Group