



NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR EXCEPTION
FROM MINIMUM AVERAGE SALES VALUE REQUIREMENT
OF ARTICLE 25-AA OF THE AGRICULTURAL AND MARKETS LAW

Attach to application for agricultural assessment, Form RP-305 or RP-305-r
Please read general information and filing requirements on reverse side.

Section 305 of the Agricultural and Markets Law provides an exception to the \$10,000 gross average sales requirement:

“Notwithstanding any inconsistent general, special or local law to the contrary, if a natural disaster, act of God or continued adverse weather conditions shall destroy the agricultural production and such fact is certified by the cooperative extension service and, as a result, such production does not produce a gross average sales value of ten thousand dollars or more, the owner may nevertheless qualify for an agricultural assessment provided the owner shall substantiate in such manner as prescribed by the Office of Real Property Tax Services that the agricultural production initiated on such land would have produced an average gross sales value of ten thousand dollars or more but for the natural disaster, act of God or continued adverse weather conditions.”

PART I. To be completed by APPLICANT.

For the year 20_____

1. OWNER OF PROPERTY: (Name) (Address) (Phone No.)

2. DESCRIPTION OF PROPERTY:
a. Owned by applicant (give assessment descriptions or tax map land parcel numbers of land for which an application for an agricultural assessment is being filed: No. of acres:_____

b. Rented land, if any, used in conjunction with lands described in item a:
Location: _____ No. of acres: _____
Location: _____ No. of acres: _____

3. Describe the act of God, natural disaster or continued adverse weather conditions upon which this application is based. Specify date or dates of occurrence and the manner in which production was destroyed.

4. Number of acres affected by the act of God, natural disaster or continued adverse weather conditions: _____

5. Describe commercial agricultural production initiated on land described in section 4 above. Specify: (a) production initiated; (b) date production was initiated; and (c) the average gross sales which would have been produced but for the act of God, natural disaster or continued adverse weather conditions.

Table with 7 columns: a. Type of production initiated, b. Date production was initiated, c. Computation of average gross sales (1) Acres planted, (2) Normal average yield per acre, (3) Total normal average yield, (4) Normal gross sales value per unit, (5) Normal total gross sales value. Includes a Total row at the bottom right.

6. The above information relating to normal average yield per acre and gross sales value per unit was obtained from : (check one)
[] Personal records
[] Cooperative Extension Service

7. Specify gross sales value of agricultural production in the year of the natural disaster act of God or adverse weather conditions for acreage NOT included in section 4 \$_____

8. Specify gross sales value of agricultural production initiated in year for which application for exemption is made (add totals from section 5 and 7). \$ _____

PART II. To be completed by COUNTY COOPERATIVE EXTENSION

I, _____, being a duly authorized agent of the Cooperative Extension Service in _____ County, hereby certify that to the best of my knowledge the following constitutes a true statement of facts relating to the application filed by _____.

1. That the lands described by the applicant in Part I of this application were affected by a natural disaster, act of God or continued adverse weather conditions as follows:

2. That, due to conditions described in (1) above, the agricultural production initiated on such land described by the applicant in Part I, Section 4 was destroyed.

3. That the total normal gross sales value of the production described in Part I, Section 5, reflects a reasonable selling price for such production.

Signature of Agent

Date

PART III. To be completed by APPLICANT

CERTIFICATION: I hereby certify that the above information on this application constitutes a true statement of facts to the best of my knowledge.

PENALTY FOR FALSE STATEMENTS:

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

Signature of Owner

Date

FILING INSTRUCTIONS

Filing

Applicant must complete Parts I and III, have the county extension agent complete Part II, and attach the completed application to the application(s) being filed for an agricultural assessment (Form RP-305 or RP-305-r). If agricultural production was destroyed for the two calendar years preceding date of application, a separate application for each year must be filed.

Place and Time of Filing

This application should be filed with the city, town or village assessor on or before taxable status date, together with Form RP-305 or RP-305-r.

GENERAL INFORMATION

PART I

1. Description of property should be obtained from the application(s) being filed for an agricultural assessment.
2. If less than the total acreage was affected by an act of God, etc. enter the number of acres affected.
3. When computing the total gross sales value that the affected acreage would have produced, the applicant may obtain information for c(2) and c(4) from the county extension service or from his personal records (specify in Section 6).
4. Applicant is required to use actual gross sales receipts derived from the unaffected acreage, if any.