



INSTRUCTIONS AGRICULTURAL PAYMENT REPORT

When payments are imposed as a result of the conversion of land to a nonagricultural use, Form RP-305-pr must be submitted. The data collected by this report will assist in an analysis of the effectiveness of the agricultural assessment program in meeting statewide policy objectives. The parcel subjected to payments must have previously received an agricultural assessment pursuant to sections 305 or 306 of the Agriculture and Markets Law (AG-MKTS Law). Most information required to fill out this form should be readily available from Form RP-305-p, the payment calculation worksheet.

I. PARCEL IDENTIFICATION ON CURRENT ROLL:

Enter on the top of the page the **year** for which this report is being completed; the **county**, the **city**, **town** or **village**; and the **SWIS** code.

Item 1: Enter the name of the owner on the current roll.

Item 2: Enter the tax map number which identifies the parcel on the current roll.
(Use other parcel identifier if tax map number is unavailable.)

Item 3: Enter the number of acres in the parcel as noted on the current roll.

Item 4: Enter the grid coordinates from the current roll.

II. PARCEL AGRICULTURAL ASSESSMENT DATA:

Item 5: Enter the last assessment roll year on which the parcel received an agricultural assessment.

Item 6: Indicate whether the parcel was in or outside an agricultural district.

Item 7: Enter number of years during the past five years for which the parcel received an agricultural assessment pursuant to section 305 of the AG-MKTS Law or enter the number of years during the past eight years for which the parcel received an agricultural assessment pursuant to Section 306 of the AG-MKTS Law.

Item 8: Indicate whether the parcel was being rented while receiving the agricultural assessment.

Item 9: Indicate the primary type of agricultural use for which the parcel was being used in the last year that it benefited from an agricultural assessment.

Item 10: Indicate the primary nonagricultural use to which this parcel was converted.

III. PARCEL IDENTIFICATION DATA FROM ASSESSMENT ROLL FOR YEAR ENTERED IN ITEM 5:

Item 11: Enter the name of the owner on the assessment roll entered in Item 5.

(OVER)

III. PARCEL IDENTIFICATION DATA FROM ASSESSMENT ROLL FOR YEAR ENTERED IN ITEM 5 (continued):

- Item 12:** Enter the tax map number which identifies the parcel on the assessment roll entered in Item 5. (Use other parcel identifier if tax map number is unavailable.)
- Item 13:** Enter the number of acres in the parcel as noted on the assessment roll entered in Item 5.
- Item 14:** Enter the grid coordinates from the assessment roll entered in Item 5.
- Item 15:** Enter the school district code as it appears on the assessment roll indicated in Item 5. If no school district code appears, assign the correct code.
- Item 16:** Enter the number of acres, to the nearest tenth of an acre, in agricultural use for the assessment roll noted in Item 5 and subsequently converted to nonagricultural use.
- Item 17:** Enter the total assessed value of the converted portion of the parcel. Refer to RP-305-p when the conversion is a partial conversion for correct apportionment of values.
- Item 18:** Enter the exempt assessed value for the part of the parcel converted to a nonagricultural use. Again, refer to RP-305-p when the conversion is a partial conversion for the correct apportionment of the exempt value.

IV. PAYMENT CALCULATION

Show the payment calculation that was completed on RP-305-p here.

V. PROPERTY TRANSFER INFORMATION (IF KNOWN)

The purpose of this section is to track the parcel's history from the last time it benefited from an agricultural assessment to the time it was converted to a nonagricultural use. The maximum time period is five years within an agricultural district or eight years under an individual commitment. List the most recent transfer first. Use additional sheets if necessary.

VI. RELATED CONVERSIONS (IF KNOWN)

The purpose of this section is to track other parcels which were originally part of the parent parcel and were also converted to nonagricultural use. Include the tax map number, the amount of acres converted and the date of conversion.

VII. SIGNATURE OF ASSESSOR AND FILING REQUIREMENTS

The village assessor, sole assessor, acting assessor, or the Chairman of a Board of Assessors **MUST** sign and date the report. If a village has not designated an assessor, the signature of the mayor is required.

This report is due within **45 days** of the filing of the **final** roll. Please send to the attention of: NYS Department of Taxation & Finance - Office of Real Property Tax Services, Agricultural Unit, WA Harriman State Campus, Albany, New York 12227.