



# Agricultural Assessment Written Lease Affidavit for Rented Land

**Instructions:** Agricultural land which has been used as a single operation for the production of crops, livestock, or livestock products during the preceding two years but whose production does not independently satisfy the average gross sales requirement of Agriculture and Markets Law Article 25AA may nevertheless qualify for an agricultural assessment if the land is rented to another party for a minimum of five years for use in conjunction with other land which qualifies for an agricultural assessment. If the renting party does not receive an agricultural assessment, page 2 of this form is necessary to certify to the assessor that the lessee's land would qualify for an agricultural assessment. A copy of the relevant written lease or this affidavit attesting to the existence of the written lease must be attached to the application for an agricultural assessment (Form RP-305, *Agricultural Assessment Application*, or RP-305-r, *Agricultural Assessment Renewal Certification*). Applicants should file this affidavit only if they have completed all of Form RP-305, Part 8.

STATE OF NEW YORK

SS:

COUNTY OF \_\_\_\_\_

(I) (We) \_\_\_\_\_, residing at \_\_\_\_\_.  
(Name of landowner (lessor)) (Address)

\_\_\_\_\_ and \_\_\_\_\_, residing at \_\_\_\_\_  
(Name of renter (lessee))

\_\_\_\_\_, being  
(Address)

duly sworn depose and say:

The land described in the attached application for agricultural assessment is rented

by \_\_\_\_\_ to \_\_\_\_\_  
Owner (lessor) Renter (lessee)

Acreage actually used for agricultural production by renter: \_\_\_\_\_ acres.

**Note:** Farm woodland acreage is ineligible.

Pursuant to a written lease entered into:

the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the term of which commences on  
the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, and terminates on  
the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

/s/ \_\_\_\_\_  
Signature of owner (lessor)

/s/ \_\_\_\_\_  
Signature of renter (lessee)

Sworn to before me

Sworn to before me

this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

/s/ \_\_\_\_\_  
Notary Public

/s/ \_\_\_\_\_  
Notary Public

**Instructions:** Use page 2 of Form RP-305-c only when the lessee does not participate in the agricultural assessment program. The lands of the lessee must meet the eligibility requirements in order for the applicant to be eligible. Agricultural land is eligible for an agricultural assessment if it satisfies all the requirements set forth in any of the eligibility requirements below and such can be so certified to the assessor. The assessor may ask for substantiation of gross sales value, which may be made by bookkeeping records, income tax returns, types of crops used for processing, etc.

**Eligibility Requirements**

- (A) • The land consists of at least seven acres which have been used to produce crops, livestock, or livestock products for sale in the preceding two years.
- The crops, livestock, or livestock products produced on such land, and on any land rented by the applicant from another and used in conjunction with such land to produce for sale crops, livestock, and livestock products, must have an average gross sales value of at least \$10,000 for the two years preceding the application. Whenever a crop is processed prior to the sale, average gross sales value shall be based upon the market value of the crop in its unprocessed state.

**or**

- (B) • The land consists of less than seven acres which have been used to produce crops, livestock, or livestock products for sale in the preceding two years.
- The crops, livestock, or livestock products produced on such land, and on any land rented by the applicant from another and used in conjunction with the applicant's land to produce for sale crops, livestock, or livestock products, must have an average gross sales value of at least \$50,000 for the two years preceding the application. For a crop processed prior to the sale, the average gross sales value shall be based upon the market value of the crop in its unprocessed state.

**or**

- (C) • The land consists of at least seven acres and has been used during the preceding two years to support a commercial horse boarding operation, or commercial equine operation, with annual gross receipts of \$10,000 or more.
  - A commercial horse boarding operation is defined as an agricultural enterprise consisting of at least seven acres and boarding at least 10 horses, regardless of ownership, which receives \$10,000 or more in gross receipts annually from fees generated either through the boarding of horses or through the production for sale of crops, livestock, or livestock products or through both such boarding and such production.
  - A commercial equine operation is defined as an agricultural enterprise consisting of at least seven acres and stabling at least 10 horses, regardless of ownership, that receives \$10,000 or more in gross receipts annually from fees generated through:
    - 1) the provisions of commercial equine activities including but not limited to riding lessons, trail riding activities, or training horses (but not horse racing);
    - 2) production for the sale of crops, livestock, and livestock products; or through both 1) and 2).

STATE OF NEW YORK

SS:

COUNTY OF \_\_\_\_\_

(I) (We) \_\_\_\_\_, residing at \_\_\_\_\_.  
(Name of renter (lessee))

\_\_\_\_\_, being  
(Address)

duly sworn depose and say:

(I) (We) meet the eligibility requirements for the agricultural assessment as stated above in (A)  (B)  (C)  (mark one)

/s/ \_\_\_\_\_  
Signature of owner (lessor)

/s/ \_\_\_\_\_  
Signature of renter (lessee)

Sworn to before me

Sworn to before me

this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_

/s/ \_\_\_\_\_  
Notary Public

/s/ \_\_\_\_\_  
Notary Public