AGRICULTURAL ASSESSMENT
Payment Calculation Worksheet
Assessor's U se Only
W orksheet for payments imposed on current roll for parcel converted from
agricultural or nonagricultural use
COUNTY OF
CITY/TOW N/VILLA GE OF
SWIS CODE

I. CURRENT ROLL DATA:

1. Name of owner 1.
2. Parcel identification
a. Tax map number
$2 a$.


## b. Other Parcel Identification

2b.
II. DATA PERTAINING TO AGRICULTURAL ASSESSMENT:
3. $\quad$ Y ear of last assessment roll on which parcel received an agricultural assessment 3.
4. Is the parcel within or outside an agricultural district?
(CHECK ONE) $\square$ (agricultural district) $\square$ (outside agricultural district)
5. Number of years during the past five years (parcel within a district) or past eight years (parcel outside a district) for which parcel received an agricultural assessment 5. $\qquad$
III. DATA FROM ASSESSMENT ROLL YEAR ENTERED ON LINE 3:
6. Parcel identification
a. Tax map number
$6 a$.

b. Other parcel
Identification

6 b.
c. Total acres
$6 c$.
7. School district code
7.
8. Number of acres, to the nearest tenth of an acre, subsequently converted to non-agricultural use
8.
9. Total assessed value or apportioned assessed value
9.
10. Exempt assessed value or apportioned exempt assessed value
10.
IV. PAYMENT CALCULATION -U se worksheet on Page 2 first -

| Taxing <br> Jurisdiction | Tax Rate x Exemption = Tax Savings x Payment x Interest Rate = Payment |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Factor |  |  |  |  |  |

## AGRICULTURAL ASSESSMENT INFORMATION

Use this page for determining the apportioned assessed value for the payment calculation.

|  |  | TOTAL BENEFITED ACRES |  |  | TOTAL CONVERTED ACRES |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| MINERAL SOIL GROUP |  | 20__ Agricultural Assessment Value | Eligible <br> Acres | Total | 20__ Agricultural Assessment Value | Eligible Acres | Total |
| 1 | a |  |  |  |  |  |  |
|  | b |  |  |  |  |  |  |
| 2 | a |  |  |  |  |  |  |
|  | b |  |  |  |  |  |  |
| 3 | a |  |  |  |  |  |  |
|  | b |  |  |  |  |  |  |
| 4 | a |  |  |  |  |  |  |
|  | b |  |  |  |  |  |  |
| 5 | a |  |  |  |  |  |  |
|  | b |  |  |  |  |  |  |
| 6 | a |  |  |  |  |  |  |
|  | b |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |
| 10 |  |  |  |  |  |  |  |
| $\begin{aligned} & \text { ORGANIC } \\ & \text { SOIL GROUP } \end{aligned}$ |  |  |  |  |  |  |  |
| \| ${ }^{\text {A }}$ |  |  |  |  |  |  |  |
| B |  |  |  |  |  |  |  |
| C |  |  |  |  |  |  |  |
| D |  |  |  |  |  |  |  |
| FARM WOODLAND |  |  |  |  |  |  |  |
|  |  | TOTALS |  |  | TOTALS |  |  |
|  |  | Equalized Ag A ssessm <br> L and A ssessment on Eligible A creage A bo <br> Amount of Exemptio | t V alue <br> \$ |  | Equalized Ag A ssessm on Converted Portion <br> L and A ssessment on Converted A creage A b <br> Amount of Exemptio | $V$ alue <br> \$ <br> \$ <br> \$ |  |

## INSTRUCTIONS PAYMENT CALCULATION WORKSHEET (FORM RP-305-p)

## Definition of Conversion

A griculture and M arkets Law 301(8) defines conversion as "an outward or affirmative act changing the use of agricultural lands". Land that has been idled is not considered to be converted although it will cease to be eligible to receive an agricultural assessment. Land that has been converted as a result of eminent domain, an involuntary proceeding other than a tax sale or oil and gas exploration shall not be subject to payments for conversion.

It is the assessor's responsibility to track and discover conversions when they occur. Landowners are required to notify the assessor within ninety days whenever conversion of a parcel that benefited from agricultural assessment occurs. A fine up to $\$ 500$ may be imposed for failure to do so. For users of the RPS, the system allows for the identification of parcels so encumbered. Parcel splits and building permits may provide the assessor with notice of a potential conversion.

## Calculation of Payment

Form RP-305-p is to be used in calculating the payment.

## Data needed

1. M ost recent year the parcel benefited from an agricultural assessment.
2. Number of years during the last five that the parcel benefited from an agricultural assessment. This is important for determining which interest rate factor to apply.
3. Tax rates for each category exempted in the most recent year of benefit, i.e, county, town, school and special district if exempted.
4. A mount of exemption if full parcel is converted.

## Additional data needed if a portion of a parcel is converted

5. A rea converted to nearest tenth of an acre.
6. Soil breakdown on area converted. If this cannot be readily determined by the assessor, soil and water conservation office should be asked to prepare this breakdown.
7. A gricultural assessment values for the last year of benefit, including the 41750 exemption for the replanting or expansion of an orchard or vineyard.
8. The exempt amount on area converted can be determined once side two of form RP-305-p has been completed. For the purpose of determining the number of years, a year is considered to be from taxable status date to taxable status date.

| \# Y ears B enefited in last 5 years |  | Interest Rate Factor |
| :--- | :---: | :---: |
| Interest Rate Factors: | 1 | 1.06000000 |
| 6\% A nnual compound | 2 | 1.12360001 |
|  | 3 | 1.19101600 |
|  | 4 | 1.26247696 |
|  | 5 | 1.33822558 |

## Notification Procedures

Once the assessor determines that a conversion has occurred, the assessor should notify all affected Iandowners using the Notice of Conversion and Payment Form RP-305-L.

