

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

RP-305-p Rev. (10/97)

AGRICULTURAL ASSESSMENT

Payment Calculation Worksheet

Assessor's Use Only

Worksheet for **payments** imposed on **current** roll for parcel converted from agricultural or nonagricultural use

	CODE	E		N/VILLAGE O	F		
.•	CUR	CURRENT ROLL DATA:					
	1.	Name of owner 1.					
	2.	Parcel identification a. Tax map number 2a.					
		b. Other Parcel 2b.Identification	Section Sub-Section	Block	Lot	Sublot	Suffix
I.	DAT	A PERTAINING TO AGRIC	CULTURAL ASSESSMENT	Γ:			
	3.	Year of last assessment roll of	on which parcel received an a	gricultural asse	ssment	3	
	4.	Is the parcel within or outsid (CHECK ONE) • (agr	e an agricultural district? ricultural district) • (ou	- tside agricultur	al distri	ct)	
	5.	Number of years during the	past five years (parcel within which parcel received an agr	a district) or pa	st eight	years	
II.	DAT	A FROM ASSESSMENT RO	1 0				
	6.	Parcel identification a. Tax map number 6a.					
			Section Sub-Section	Block	Lot	Sublot	Suffix
		b. Other parcel 6b.Identification					
		c. Total acres		6c.			
	7.	School district code		7.			
	8.	Number of acres, to the near	est tenth of				
		an acre, subsequently conver	rted to	0			
	0	non-agricultural use		8			
	9. 10.	Total assessed value or appo Exempt assessed value or ap		9.			
		value		10.			
V.	PAY	MENT CALCULATION	-Use worksheet on Page 2 f	irst -			

Taxing	Tax Rate x Exemption = Tax Savings x Payment x Interest Rate = Payment			
Jurisdiction		Factor 5x	Factor	
COUNTY		5		
TOWN		5		
SCHOOL		5		
		5		
			TOTAL	

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AGRICULTURAL ASSESSMENT INFORMATION

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

		TOTAL BENEFITED ACRES		TOTAL CONVERTED ACRES			
MINERAL		20 Agricultural	Eligible	Total	20 Agricultural	Eligible	Total
SO	L GROUP	Assessment Value	Acres		Assessment Value	Acres	
1	a						
	b						
2	a						
	b						
3	a						
	b						
4	a						
	b						
5	a						
	b						
6	a						
	b						
7							
8							
9							
10							
	GANIC						
	L GROUP						
A							
<u>В</u>							
FAF	M						
	ODLAND						
****	ODLAND	TOTALS			TOTALS		
		1011125			1011120		
					Equalized Ag Assessm		
		Equalized Ag Assessment Value \$		on Converted Portion \$			
		Land Assessment on			Land Assessment on		
		Eligible Acreage Abo	ve \$_		Converted Acreage Above \$		
Amount of Exemption \$			Amount of Exemption \$				

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

Definition of Conversion

Agriculture and Markets 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. Most 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. Amount of exemption if full parcel is converted.

Additional data needed if a portion of a parcel is converted

- 5. Area 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. Agricultural 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.

Interest Rate Factors: 6% Annual compound

# Years Benefited in last 5 years	Interest Rate Factor
1	1.06000000
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 landowners using the Notice of Conversion and Payment Form RP-305-L.