



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

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 Article 25AA of the Agriculture and Markets Law may nevertheless qualify for an agricultural assessment if the land is rented to another party for a minimum of five (5) years for use in conjunction with other land which qualifies for an agricultural assessment. If the renting party does not receive an agricultural assessment, side two 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 or RP-305-r). Applicants should file this affidavit only if they have completed all of item 7 of form RP-305 or item 3(g) of form RP-305-r.

STATE OF NEW YORK

SS:

COUNTY OF _____

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 this side of the 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 A or B or C 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 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 ten 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.

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 (check 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