

What's the Difference?

The Agricultural Assessment Program

Reduces taxable value of active farmland to lower property taxes (Applies to land only, not to buildings)

Farmland qualifying for this reduction in assessed value does not have to be enrolled in an Agricultural District

Eligibility Requirement

7+ acres ➡ \$10,000 annual sales

>7 acres ➡ \$50,000 annual sales



from the sale of crops, livestock or livestock products, or from commercial horse boarding may be eligible to receive an agricultural assessment.

Owners who rent productive land to farmers may qualify for agricultural assessment if the land independently satisfies the minimum acreage and sales requirements or in conjunction with land which independently qualifies.

Commitment & Penalties

- Agricultural use required for 5 years (in district) or 8 years (outside district)
- Conversion triggers repayment of tax savings + interest

The Agricultural District Program

Provides protection to farm operations from unreasonably restrictive local laws

Enrollment in an Agricultural District does not automatically qualify the property for the Agricultural Assessment Program

Protections

An agricultural district is a geographic area that consists of viable agricultural lands, or, in other words, lands that are currently used for agriculture or may be used for agriculture in the future. Agricultural districts may include not just farm fields, but also residential, forested, and commercial properties that are part of an agricultural enterprise.

Offers protections such as:

- Right-to-farm
- Limits on local governments' ability to regulate farm operations
- Notice requirements (such as Notice of Intent for public projects affecting farmland in an agricultural district)

How to Apply

Key Differences

How it Works

1. Get your Soil Group Worksheet (Form APD-1)
2. Complete the right form
 - a. First-time → RP-305
 - b. Renewal → RP-305-r
3. Attach required documents (Lease (if applicable), soil group worksheet, any maps or supporting info, proof of income)
4. Submit to your Town Assessor (Deadline: March 1st)

The Agricultural Assessment Program establishes a ceiling (maximum) value for taxable assessments on eligible farmland. The local assessor is given state state-certified values each year

Property is annually committed to agricultural use for a minimum of 8 years if outside an agricultural district; 5 years if in an agricultural district

*In most cases, to be considered a 'farm operation' qualification for agricultural value assessment must be met.

Districts are reviewed every eight years (next time is 2031). During that review, lands may be added or removed from the district.

Outside of the 8-year review, landowners may petition for inclusion during the established annual review period, **April 15th through May 14th**

Applications are received and reviewed by the Dutchess County Agricultural and Farmland Protection Board and are subject to approval by the County Legislature and the State Commissioner Agriculture and Markets.



Right to Farm Protections

The Agricultural District Law protects farm operations* within an agricultural district from unreasonably restrictive local regulations unless it can be shown that public health or safety is threatened. If a question or dispute arises regarding farm practices that may threaten public health or safety, an opinion can be requested from the Commissioner of the NYS Department of Agriculture and Markets as to whether sound agricultural practices are being followed.

***This overview is not a comprehensive treatment of either agricultural assessments or agricultural districts.**

For Further Information

Dutchess County Agricultural Navigator	(845) 486-3638 agnavigator@dutchessny.gov
Dutchess County Soil and Water Conservation District	(845) 677-8011 ext.3 https://dutchessswcd.org
Cornell Cooperative Extension Dutchess County	(845) 677-8223 http://ccedutchess.org
Dutchess County Real Property Tax Service Agency	(845) 486-2140 https://www.dutchessny.gov
NYS Department of Agriculture and Markets	https://www.agriculture.ny.gov
NYS Department of Taxation and Finance	https://www.tax.ny.gov
Local Assessment Offices	(See individual town websites for contact information)