

## **General information and filing requirements**

### **Eligibility requirements for agricultural assessment**

1. Agricultural land is eligible for an agricultural assessment if it satisfies all the requirements set forth in any one of the following alternatives:

(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, including land rented by the applicant from another and used in conjunction with agricultural land owned by the applicant, 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 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 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 through the boarding of horses, the production for sale of crops, livestock or livestock products, or both such boarding and such production.

**Or**

(D) The land consists of at least seven acres of which all or part has been set aside through participation in a U.S. government conservation program established pursuant to Title 1 of the Federal Food Security Act of 1985 or any subsequent federal farm program. No minimum gross sales is required for the participating lands. Non-participating lands still must meet the \$10,000 gross sales minimum and federal program payments may be applied to establish the minimum gross sales value.

**Or**

(E) The land used in agricultural production is a newly-established farm operation and has annual gross sales of \$10,000 and seven or more acres in agricultural production, or annual gross sales of \$50,000 and less than seven such acres, in the first or second year of production, and meets the other eligibility requirements of A, B, or C above. If the newly-established farm is a commercial horse boarding operation, no less than seven acres must be used to support the horse boarding operation, at least ten horses must be boarded, and the operation must have annual gross receipts of \$10,000 or more.

**Or**

(F) The land used in agricultural production consists of at least seven acres, is owned or rented by a newly established farm operation, and is used solely for the production for sale of orchard, vineyard, hopyard crops or Christmas trees. Such land may be eligible for an agricultural assessment, notwithstanding the fact that the new orchard, vineyard, or hopyard does not produce crops for sale for four years after planting or the Christmas trees are not harvested for sale for five years after planting.

**Or**

(G) The land used in agricultural production supports an apiary products operation, is owned by the operation, and consists of not less than seven and not more than ten acres with an average gross sales value of \$10,000 or more, or comprises less than seven acres with an average gross sales value of \$50,000 or more.

**Or**

(H) Rented land located within an agricultural district used by a not for profit institution for agricultural research intended to improve the quality or quantity of crops, livestock or livestock products.

**Or**

(I) The land consists of at least seven acres and has been used during the preceding two years to support a commercial equine operation with annual receipts of \$10,000 or more. A commercial equine operation is defined as an agricultural enterprise consisting of at least seven acres and stabling at least ten 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. An otherwise eligible operation proposed in its first or second year of operation may qualify as a commercial operation if it consists of at least seven acres and stables at least ten horses, regardless of ownership, by the end of the first year of operation.

2. Agricultural land rented to another and used during the preceding two years to produce for sale crops, livestock or livestock products, but which does not independently satisfy the gross sales value of the Agriculture and Markets Law, may nevertheless be eligible for an agricultural assessment, if the following conditions are satisfied:

- The land must consist of at least seven acres and be used as part of a single operation to produce crops, livestock or livestock products (exclusive of woodland products) in the preceding two years;
- The land must currently be used to produce crops, livestock or livestock products (exclusive of woodland products) under a written rental arrangement of five or more years; and
- The land must be used in conjunction with other land which qualifies for an agricultural assessment.