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Farm and Forest Landowner Bulletin



Conservation, Management and Tax Incentives

The *Farm and Forest Landowner Bulletin* is a compilation of summaries on conservation, management and tax incentive programs for rural landowners in Columbia County. It is designed to be a resource guide that allows landowners to identify programs of interest, and includes contact information for further details.

The creation of this bulletin resulted from conversations with farmers who expressed a desire for one document that contained an overview of the programs available. Funding permitting, the *Farm and Forest Landowner Bulletin* will be published every two years to keep landowners informed of the most current programs. If changes occur during the two-year period, the Columbia Land Conservancy will create and distribute an update sheet to accompany this bulletin.

New York State Property Tax Reductions

Agricultural Assessment

Agricultural assessment was established under the 1971 Agricultural Districts Law to provide property tax relief for farmers and farmland owners with the purpose of helping them afford to continue farming. Any owner of agricultural land used for agricultural production may qualify if the land meets the requirements or is rented to an eligible farm operation. Land does not have to lie within an agricultural district to receive an agricultural assessment.

Agricultural assessment provides “use value” assessment for eligible agricultural land. This allows farmland to be taxed for its agricultural value, not for its market (i.e. non-farm development) value.



The agricultural assessment program can provide property tax relief for farmers and farmland owners with the purpose of helping them afford to continue farming.

To qualify:

- Enrolled land generally must be greater than seven acres and farmed by a single operation;
- Land must have been used in the preceding two years for the production of crops, commercial boarding of horses (minimum of 10 horses) or production of livestock;
- Farm operation must gross an average of \$10,000 per year if seven or more acres;
- A newly established farm operation may qualify if owned or rented land of seven or more acres has a gross sales value of \$10,000 or more in its first or second year of operation; if the newly established operation owns or rents less than seven acres, the land’s annual gross sales value in the first or second year must be \$50,000 or more;
- Land of fewer than seven acres can qualify if the operation has an average gross sales value of \$50,000 or more per year.

Rented land may qualify, as may support land, farm woodland (up to 50 acres) and land set aside in a federal conservation program. Land

used for processing or retail merchandising does not qualify. Land placed under agricultural assessment and then converted to non-agricultural use is subject to conversion fees and rollback taxes.

Landowners must apply annually for agricultural assessment on form RP 305 (or form RP 305-r if filing in subsequent years), generally by the taxable status date (March 1st in most municipalities). These forms are available from local town assessors. The New York State Department of Agriculture and Markets, which administers the Agricultural Districts Law, maintains an agricultural land classification system based on soil productivity. The system is implemented by county Soil and Water Conservation Districts.

The Agricultural Districts Law limits the taxation of farmland for certain municipal improvements such as sewer, water, lighting, non-farm drainage, solid waste disposal or other landfill operations. Land used for agricultural production within an agricultural district cannot be taxed for such improvements unless the fees were imposed prior to the formation of the district—or unless the farm structure benefits directly from the improvement district.

Such charges may be imposed on a one-half acre lot surrounding any dwelling or non-farm structure located on a farm within an agricultural district. In addition, the governing body of a fire, fire protection or ambulance district may adopt a resolution authorizing that agricultural assessment values be used to determine the taxes levied by that district upon agricultural land located within or outside an agricultural district.

For more information, contact your local town assessor’s office or Joel W. Allen, Cornell Cooperative Extension of Columbia County, 479 Route 66, Hudson, NY 12534 or call (518) 828-3346 or email jwa4@cornell.edu.

Forestry Assessment

In 1974, New York State passed Section 480-a of the Real Property Tax Law which allows eligible landowners to receive a reduction in their tax assessment. A landowner must own a minimum of 50 acres of contiguous forest land and must be willing to commit his or her land to the production of forest crops.

To qualify, landowners are required to follow a forest management plan which is based on a primary goal of timber production, prepared by a qualified forester and accepted by the New York State Department of Environmental Conservation. The tax exemptions must be applied for annually and there is a ten-year minimum commitment to enroll in the program. Plans must be updated every five years and silvicultural practices must be followed.

Penalties or rollback taxes will be imposed if a landowner does not follow the management plan as specified.

To apply for a reduction in property tax assessment, a landowner should first contact the Regional Forester of the DEC for an application and guidelines. Once approved by the DEC, a landowner must submit a completed application, certificate of approval from DEC, and a forest-type map to the County Assessor by March 1st.

For more information, contact Mike Mulligan, Service Forester for Columbia County, NYS DEC, Division of Lands and Forests, Region 4, 1150 North Westcott Road, Schenectady, NY 12306-2014 or call (518) 357-2159.

Farmers' School Tax Credit

In 1996, the Farmers' Protection and Farm Preservation Act created the farmers' school tax credit. This allowed eligible farmers to obtain an income tax credit (or corporation franchise tax credit) for school district property taxes.

The credit applies to school taxes paid by the farmer on land, structures and buildings used for agricultural production in New York. Farmhouses used as personal residences do not qualify. However, farmers may qualify for the New York State School Tax Relief (STAR) program to receive a partial exemption on the assessment of their houses (see page 4 for more details).

The farmers' school tax credit is fully funded by the state. It is neither a real property tax exemption nor is it affiliated with the agricultural assessment program. The credit does not diminish local school district revenue and will not shift the school tax burden to farmers' neighbors.

To be eligible, farmers (either individual or corporate) must receive at least two-thirds of their excess federal gross income from farming (this equals federal gross income minus income of up to \$30,000 from wages, salaries, tips and other employee compensation, interest and dividends, pension payments, including social security, and income included for self-employment tax purposes).

The requirement allows more farmers to be eligible for the program, especially part-time farmers who earn less than \$30,000 from non-farm employment. Base acreage is used to determine the amount of the total credit. Since 1999, the base acreage amount has been 250 acres. The credit equals the amount of school taxes paid on the first 250 acres of qualified agricultural property. After 250 acres have been claimed, the credit equals 50 percent of school taxes paid on remaining land.

When the farmer's New York adjusted gross income exceeds \$100,000, the credit becomes limited. It decreases by two percent for each \$1,000 on income earned over \$100,000 and phases out completely at \$150,000. The credit is claimed yearly on the farmer's personal income tax return (or corporation franchise tax return).

Individuals, estates and trusts compute the credit on Form IT-217 (Claim for Farmers' School Tax Credit). Corporations compute the credit on Form CT-47 (Claim for Farmers' School Tax Credit).

For more information, contact your tax preparer or the NYS Department of Taxation and Finance (1-800-462-8100) or www.tax.state.ny.us.



Farmers are often eligible for state income tax credits for school district property taxes.

Farm Buildings

Farm Building Tax Exemptions

New Farm Buildings—New York’s Real Property Tax Law (Section 483) provides a 10-year property tax exemption for new or reconstructed agricultural structures. The application must be made within one year after the completion of construction work.

The agricultural structures and buildings are exempt from any increase in the property’s assessed value resulting from the improvement. The exemption continues for 10 years unless the building or structures are no longer used for farming operations or the building or structure or land is converted to non-agricultural use.

Eligibility is determined by the local assessor and the building or structure must meet five requirements—1) it must be essential to the operation; 2) it must be actually used or occupied to carry out the agricultural or horticultural operations; 3) the farmland must be actually used in bona fide agricultural or horticultural production; 4) the farmland must not be less than 5 acres; and 5) the application for exemption must be filed within one year of completion of construction.

Structures for “the raising and production for sale of agricultural or horticultural commodities, or necessary for their storage for sale at a future time,” or for housing for essential employees and their immediate families qualify for the exemption. Structures for processing, retail merchandising, and personal use, or those used as the residence of applicants and their immediate families, do not qualify for the exemption.

Tax Exemption for Certain Agricultural Structures—Certain structures qualify for a complete exemption. These include: silos, grain storage facilities, bulk tanks and manure facilities (Section 483-a), as well as temporary greenhouses (Section 483-c). Once the exemption is granted, it is not necessary to reapply for the exemption.

Historic Barns—A limited tax exemption is available for increases in assessed valuation on historic barns. If the barn qualifies (it was at least partially constructed prior to 1936 and was originally used for agricultural purposes), a property owner can apply for an exemption that gradually phases out over 10 years. However, the exemption must be authorized by a county, city, town or village by adoption of a local law and by a school district by adoption of a resolution.

For more information, contact your local town assessor’s office, Suzette Booy at Columbia County Real Property Tax Department, 560 Warren Street, Hudson, NY 12534 or call (518) 828-7334 or email booy@govt.co.columbia.ny.us; or Steve

Hadcock, Cornell Cooperative Extension of Columbia County, 479 Route 66, Hudson, NY 12534 or call (518) 828-3346 or email seh11@cornell.edu.

Barns Restoration and Preservation Program

Another program affecting owners of historic barns is the historic barn preservation grants program. The *New York State Barns Restoration and Preservation Program* provides funding for a variety of capital repairs for agricultural buildings including barns, sheds and silos that are at least 50 years old.

Eligible projects include repairs to roofs, foundations, walls, sills, and overall stabilization. The program will fund as much as 80% of the project cost, up to \$25,000, with the applicant contributing the remaining value through cash, in-kind services or labor.

The program is administered by the NYS Office of Parks, Recreation and Historic Preservation (OPRHP) and applications are accepted through its regional offices. Once received, the NYS OPRHP and the State Department of Agriculture and Markets will evaluate applications for award determination. Funding is contingent upon New York State budget allocations.

For more information, contact Randy Nash at NYS OPRHP, Central Region, 6105 East Seneca Turnpike, Jamesville, NY 13078 or call (315) 492-1756.



Certain agricultural structures such as silos, grain storage facilities, bulk tanks, manure facilities, and temporary greenhouses may qualify for a tax exemption.

New Orchards and Vineyards

Newly planted or replanted orchards or vineyards of an existing orchard or vineyard operation may receive a 100 percent exemption for the first four years following establishment. A maximum of 20 percent of the total orchard or vineyard acreage may be eligible in any given year. This section of the Real Property Tax Law applies in addition to the benefits of the Agricultural Assessment discussed earlier (see page 2).

For more information, contact your local town assessor's office.

New York State School Tax Relief ("STAR Program")

This program provides a partial exemption from school property taxes for owner-occupied primary residences. The "enhanced" STAR senior citizen program provides seniors who qualify with a \$50,000 exemption off the full value of their property. (Senior's income for the year 2005 cannot exceed \$64,650 adjusted gross income, less IRA retirement distributions). Eligible seniors must apply by March 1st in most towns.

The "Basic" STAR program is available to all primary residence homeowners and farmers regardless of age. The Basic STAR exemption is \$30,000. To be eligible, an owner must live in a one, two, or three-family residence, mobile home, condominium, cooperative apartment or farmhouse.

For more information, contact your local town assessor's office.

Farm or Food Processing Labor Camps or Commissaries

The Real Property Tax Law Section 483-d was enacted in 2002. With this exemption, certain farm or food labor camps and commissaries, and any other structures used to improve the health, living, and working conditions for farm laborers, are exempt from taxation, special ad valorem levies, and special assessments. The structure must be one of the following: 1) a farm or food processing labor camp or commissary, or 2) any other structure used to improve the health, living and working conditions for farm laborers. Both types of structures must be in compliance with all applicable standards set by the departments of health and labor, and the state building code commission. The form for this exemption is only required to be filed in the first year, unless the structures are no longer in compliance with the requirements as stated above. A copy of any applicable State Sanitary Code permit, State Labor Department certificate or permit, and proof of compliance with the fire prevention and building code is to be filed with the application.

For more information, contact your local town assessor's office.

Sales Tax Exemptions

Landowners are eligible for New York State and local sales and use tax exemptions on items or services purchased predominately (more than 50 percent) for farm production. Some examples of exempt items include building materials for construction of agricultural buildings, machinery, feed for animals, and seed. Services that are exempt from sales tax include the installation or maintenance of equipment and/or buildings.

Form ST-125 is available from the New York State Department of Taxation and Finance for filing with vendors.

For more information, contact the New York State Department of Taxation and Finance at 1-800-462-8100 or www.tax.state.ny.us. You may also contact Steve Hadcock at Cornell Cooperative Extension of Columbia County, 479 Route 66, Hudson, NY 12534 or call 518-828-3346 or email seh11@cornell.edu.



Newly planted or replanted orchards or vineyards of an existing orchard or vineyard may qualify to receive a 100% tax exemption for the first four years of operation.

Other State Agricultural and Farmland Programs

Agricultural Districts Program



James Bleecker

Agricultural districts provide numerous benefits to landowners and farm operations.

Article 25-AA of the Agriculture and Markets Law allows for the establishment of agricultural districts which provide numerous benefits to landowners and farm operations within a certified district. A few of the benefits that agricultural districts provide are outlined below:

1. Agricultural Assessment—Allows a landowner with qualifying land in agricultural production to qualify for an agricultural assessment (see page 2). Also limits the power of the governing body to impose benefit assessments.
2. Policy of Local and State Governments—Requires local municipalities, when enacting and administering comprehensive plans and local laws, ordinances, rules or regulations, to do so in a manner that supports the policies and goals of the Agricultural Districts Law. Requires that the policies of all state agencies encourage the maintenance of viable farming in agricultural districts.
3. Right to Farm—Authorizes the Commissioner of Agriculture and Markets to issue, on request, opinions as to whether particular agricultural practices are sound, and thus do not constitute a private nuisance. Also requires that prior to the sale or exchange of land located within an agricultural district, the grantor must provide a disclosure statement stating the land lies within an agricultural district and may be subject to effects of farm activities such as noise, dust and odors.

A 2003 amendment to the Agricultural Districts Law added Section 303-b, which established an annual thirty-day period during which a farmer can submit a proposal to include viable land within a certified agricultural district prior to the district's eight-year review. Columbia County's thirty-day period is through the month of October.

For more information, contact Ron Mead at NYS Department of Agriculture and Markets, Division of Agricultural Protection and Development Services, 10 B Airline Drive, Albany, NY 12235 or call (518) 457-2713 or contact Roland Vosburgh at Columbia County Planning Department, 401 State Street, Hudson, NY 12534 or call (518) 828-3375.

Agricultural Environmental Management

Agricultural Environmental Management (AEM) is a statewide program that helps farmers address environmental concerns and comply with state and federal regulatory requirements.

Through AEM, federal, state and local natural resource agencies and private sector businesses work with farmers to implement farming practices that minimize environmental risks, maintain good farm-neighbor relations, and protect our state's water supplies.

AEM participants receive financial incentives, educational assistance, and help with technical design and construction. AEM utilizes a five-tiered process that involves questionnaires, worksheets, environmental farm plans, technical assistance and on-going program evaluations.

The AEM Program is a locally-led, voluntary, incentive-based approach with confidentiality as key to its widespread adoption.

For more information, contact Laura Sager at Columbia County Soil and Water Conservation District, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.

NYS Agricultural Nonpoint Source Abatement and Control Program

The Agricultural Nonpoint Source Abatement and Control Grant Program provides funds to assist farmers with reducing their nonpoint source water pollution. Up to 87.5% of the costs associated with planning and/or implementing “Best Management Practices” are available through the NYS Environmental Protection Fund and the Clean Water/Clean Air Bond Act.

Project costs such as architectural and engineering services, consultant and legal fees, cost of conducting watershed and agricultural assessments, and preparation of plans are eligible for funding. The 12.5% match can be cash, in-kind services, or cost-share funds from other conservation programs (such as the Conservation Reserve Program or Environmental Quality Incentive Program—see pages 8 and 9 for more details).

For more information, contact Laura Sager at Columbia County Soil and Water Conservation District, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.

State Farmland Protection Program

The State’s Farmland Protection Program funds the purchase of development rights (PDR) on New York’s important farmland. PDR is a voluntary farmland protection tool that pays farmland owners for permanently protecting their land for agriculture.

Currently funded from the State Environmental Protection Fund, the program is increasingly popular and competition for the funds has been intense. For the applications submitted in 2003, the Department of Agriculture and Markets awarded \$12 million of the \$69 million requested.

Applications can be submitted by either county agricultural and farmland protection boards (AFPB) that have an approved county agricultural and farmland protection plan, or a municipality that has adopted a local farmland protection plan or comprehensive plan that considers agricultural uses and needs. A municipality’s project must be endorsed by the county AFPB.

Local land trusts and other nonprofit conservation organizations interested in protecting agricultural land often work cooperatively with county or municipal governments to support a project for which funding is requested. In Columbia County, the Columbia Land Conservancy serves as a resource for local towns and farmers interested in applying for the program.

Generally, once a year, Agriculture and Markets issues a request for proposals (RFP) to seek applications from eligible counties or towns for the purchase of development rights projects on selected farms. Once submitted, Agriculture and Markets staff members perform on-site reviews of each of the parcels submitted for consideration and then score and rank them using state criteria.

Priority is given to projects that:

- preserve viable agricultural land
- are in areas facing significant development pressure
- serve as buffers for a significant natural public resource

Additional criteria are:

- number of acres protected
- soil quality
- percentage of total farm acreage available for agricultural production
- proximity to other conserved farms
- level of farm management demonstrated by current landowner
- likelihood of property’s succession as a farm if ownership changes

The State Farmland Protection grant program awards 75% of the total project cost. The remaining 25% local match requirement can be accomplished by a variety of techniques. For example, a bargain sale may be used whereby the landowner sells his/her development rights at less than the appraised value. The property owner can take the donated value as a tax deduction against the 75% payment for the development rights. Another scenario may include a neighboring farm owner donating his/her non-agricultural development rights as the local match requirement.



The Columbia Land Conservancy promotes, celebrates and supports local and regional agricultural efforts. The Conservancy serves as a local resource for farmers and towns interested in the state-funded voluntary purchase of development rights (PDR) program.

Private funding from individuals and foundations is occasionally available. A number of counties and municipalities, such as Dutchess and Suffolk Counties, and the town of Red Hook have contributed towards the local match. Federal matching funds may also be available and could potentially cover the 25% state local match requirement (see page 10).

Project expenses eligible for state assistance include transaction costs such as surveys, legal fees, appraisals, and title insurance.

For more information, contact a project manager at Columbia Land Conservancy, P.O. Box 299, 49 Main Street, Chatham, NY 12037 or call (518) 392-5252 or email info@clctrust.org; or Steve McGrattan at NYS Department of Agriculture and Markets, 10 B Airline Drive, Albany, NY 12235 or call (518) 457-7836 or email steve.mcgrattan@agmkt.state.ny.us; or Marian Dunbar, Columbia County Agriculture and Farmland Protection Board, 479 Route 66, Hudson, NY 12534 or call (518) 392-2385.

Farmland Viability Program

For counties with an agricultural and farmland protection plan approved by the NYS Department of Agriculture and Markets, this grant program provides funding for matching grants for the development of plans or implementation of projects that are intended to improve the profitability, efficiency, environmental compatibility and farm income of participating farms. Individual farm operations (those eligible to receive agricultural assessment), agricultural cooperatives and county agricultural and farmland protection boards are eligible to apply for the matching grants. Columbia County does not have such a plan at this time (as of January 2005).

County agricultural and farmland protection boards can receive up to 50% of the cost of implementing a project while individual operations or agricultural cooperatives can receive up to 75%. In both cases, State funding is limited to \$15,000 per grant. The program

may fund the development of a farm business plan or comprehensive nutrient management plan (CNMP). It may also fund the implementation of a farmland viability plan or county agricultural and farmland protection plan.

Criteria for selection include the prospects for improving farm profitability, increasing competitiveness, enhancing productivity, diversification, expansion, and the conservation or improvement of farm resources. In addition, county proposals must be consistent with the county's approved agricultural and farmland protection plan.

For more information, contact Ronald Mead at NYS Department of Agriculture and Markets, 10 B Airline Drive, Albany, NY 12235 or call (518) 457-2713.

Federal Farm and Conservation Programs

Conservation Reserve Program

The Conservation Reserve Program (CRP) is the federal government's single largest environmental improvement program. The two-phased program is administered by the U.S. Department of Agriculture's Commodity Credit Corporation (CCC) through the Farm Service Agency (FSA).

Established in 1985, the CRP encourages farmers to voluntarily plant permanent areas of grass and trees on land that needs protection from erosion, to act as windbreaks, or in places where vegetation can improve water quality or provide food and habitat for wildlife.

Phase I: Announced Sign-Up Periods—Farmers must enter into contracts with the CCC lasting between 10 and 15 years. In return, they receive annual rental payments, incentive payments for certain activities, and cost-share assistance to establish protective vegetation. During the formal announced sign-up periods, landowners can enroll entire fields in the program. The land needs to have been planted with an agricultural commodity crop in four of the six years from 1996 to 2001.



For counties that have an applicant, funding may be available for matching grants for plans or projects that improve the profitability, efficiency, environmental compatibility and farm income of participating farms.

Phase II: Continuous Sign-up for High Priority Practices—With the “new” CRP, launched in 1997, FSA will work to maximize the program’s environmental benefits. Erosion control remains a top priority, and now water quality and wildlife habitat improvement are being given greater emphasis. The Continuous Sign-Up for High Priority Practices is primarily for creating filter strips and riparian buffers for cropland and pasture protection. To ensure maximum effectiveness and obtain long term benefits, these practices are subject to further requirements under an approved conservation plan.

Landowners may sign up at any time to receive cost sharing assistance and annual rental payments to fence streams to exclude livestock, establish filter strips at the edges of fields that are adjacent to streams, build grass waterways or develop shallow water areas for livestock. Cost share assistance is 50% for fencing, tree planting and watering facilities, but an additional 40% payment is available to cover expenses when the project is completed, raising cost share levels to at least 90%.

For more information, contact Debra Gallo at USDA Farm Service Agency or Sarah Kron at USDA Natural Resources Conservation Service, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.



Conservation Reserve Enhancement Program

The Conservation Reserve Enhancement Program (CREP) is a federal-state natural resource conservation program that is targeted to address agriculturally-related environmental problems that have state and/or national significance. In 2003, the United States Department of Agriculture (USDA) and the State of New York launched a \$62 million Conservation Reserve Enhancement Program (CREP) agreement designed to improve water conditions in New York State.

CREP participants can qualify for a variety of USDA payments including one-time payments, cost sharing, and annual payments for a variety of agricultural practices that help to reduce nutrient loads of phosphorus, nitrogen and sediments; reduce the potential for animal water to enter streams and rivers; establish tree buffers adjacent to streams and surface waters; and establish grass and trees on areas that recharge drinking water supplies for cities and towns.

Interested people should contact their local Farm Service Agency for more specific information regarding conservation practices that have been identified for inclusion in the program, details of the various payments available through the CREP program, and specific eligibility details.

For more information, contact Debra Gallo at USDA Farm Service Agency, or Sarah Kron at USDA Natural Resources Conservation Service, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.

Environmental Quality Incentive Program

The Environmental Quality Incentive Program (EQIP) provides up to 75% federal cost sharing to eligible farmers for installing conservation measures. One to ten year contracts are available, with cost sharing limited to a maximum of \$450,000 over the life of the Farm Bill.

A range of conservation practices qualify such as agricultural waste management facilities, erosion control measures on cropland, and implementation of a nutrient management plan, as well as the establishment of rotational grazing systems and certain forestry and wildlife habitat improvement measures. The EQIP program funds are allocated based on a statewide ranking system that evaluates the environmental benefits and the cost of implementation.

In some cases, producers may be eligible for incentive payments. These payments are made to encourage the producer to perform land management practices such as nutrient management plans, integrated pest management or other practices. Payments generally range from \$10 to \$20 per acre and are made for three years.

For more information, contact Sarah Kron at USDA Natural Resources Conservation Service, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.

Through the federal government’s Conservation Reserve Program, landowners may sign up to receive cost sharing assistance and annual rental payments to fence streams, establish filter strips adjacent to streams, build grass waterways or develop shallow water areas for livestock.

Federal Farmland Protection Program

The 1996 Farm Bill created a Federal Farmland Protection Program (FPP) that provides cost share funding up to 50 percent of the cost of purchasing development rights on productive farmland. In 2002, up to \$50 million in funding was available nationwide through this program and \$100 million in 2003.

Projects are screened and ranked by a committee organized by the NRCS as funding becomes available and requests for proposals are issued. Recent changes to the program have made nonprofits, as well as municipalities, eligible to apply for the federal funding.

For more information, contact Sarah Kron at USDA Natural Resources Conservation Services, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.

Wetland Reserve Program

The Wetland Reserve Program (WRP) seeks to restore and protect wetlands on private property on a voluntary basis. Unlike many other programs, landowners can enroll in the WRP program at any time. Each application is formally ranked against a set of environmental criteria and this ranking gives it a priority statewide. Landowners can receive payment to protect and improve wetlands in exchange for retiring marginal agricultural land.

Landowners can receive as much as 100% of the appraised agricultural market value of the property, and as much as 100% of all appraisal fees, surveys and title searches.

The land must have been farmed, and be restorable to wetland conditions. The three enrollment options include a permanent easement, a 30-year easement or a 15-year restoration agreement. The amount of compensation available to the landowner decreases with the length of the term of the agreement, ranging from 100% of the appraised value and restoration costs for a permanent easement to 75% of the restoration costs for the 15-year agreement.

For more information, contact Sarah Kron at USDA Natural Resources Conservation Services, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.

Wildlife Habitat Incentive Program

The Wildlife Habitat Incentive Program (WHIP) is a voluntary program for landowners to develop and improve fish and wildlife habitat. It provides both technical assistance and cost sharing. Participants work

with the Natural Resources Conservation Service (NRCS) to prepare a wildlife habitat plan.

The plan describes the landowner's goals for improving fish and wildlife habitat, includes a list of practices and a schedule for implementing them, and details the steps necessary to maintain the habitat for the life of the agreement. NRCS and the participant enter into a cost-share agreement for habitat development. The agreement generally lasts five to 10 years.

Land is not eligible for WHIP if it is currently enrolled in other NRCS programs. It is also ineligible if it is used for mitigation, or if NRCS determines that on or off-site conditions would undermine or reduce the benefits of habitat development.

For more information, contact Sarah Kron at USDA Natural Resources Conservation Services, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.



Federal funds may be available for landowners who protect or restore wetlands on their property. (See Wetland Reserve Program and Wildlife Habitat Incentive Program sections.)

Forest Land Enhancement Program

The Forest Land Enhancement Program (FLEP) was established to provide financial, technical, educational and related assistance to State Foresters in order to assist private landowners in actively managing their land. This new program replaces the Forest Incentives Program and Stewardship Incentives Program.

Non-industrial, privately-owned forests with up to 1,000 acres (up to 5,000 acres if the activities will result in significant public benefits) are eligible for the cost-share assistance program. The landowner must agree to develop and implement a management plan for a minimum of 10 years that is approved by a State Forester. The program may cover up to 75% of the cost to implement such a plan. Approved forestry activities and practices may include managing forestlands for shelterbelts, windbreaks, sustainable timber production, water quality and habitat protection as well as other goals.

The implementation of the Forest Land Enhancement Program is dependent upon funding; please check with the contact below for an update.

For more information, contact Mike Mulligan, Service Forester for Columbia County, NYS DEC, Division of Lands and Forests, Region 4, 1150 North Westcott Road, Schenectady, NY 12306-2014 or call (518) 357-2159.

Agricultural Management Assistance Program

The Agricultural Management Assistance Program (AMA) is a voluntary program that provides technical assistance and cost-share funds to address natural resource concerns such as water conservation and quality, soil erosion, and the transition to organic farming. Landowners who own cropland, hayland, pasture or other land on which crops or livestock are produced, and agree to implement approved conservation practices, are eligible for AMA. Some examples of eligible practices include prescribed grazing, fencing, stripcropping, watering facilities, cover crops, and water and sediment control basins.

The cost-sharing rate is 75 percent of the total eligible cost of an approved practice which is paid upon verification of completion of the practice. The total over a multi-year contract shall not exceed \$150,000. The maximum annual payment is \$50,000 per participant for AMA. The landowner must provide the remaining 25 percent of the cost to implement the practice. In-kind contributions such as personal labor, use of personal equipment, donated labor or materials, and approved used materials can be part of the 25 percent match.

The program requires that the agricultural producer enter into a three to 10 year contract. All practices must be installed according to the USDA Natural Resource Conservation Service (NRCS) standards and maintained for the designated life span of the practice. There are four focus areas: Erosion Control on Cropland, Prescribed Grazing Management, Pest Management, and Transition to Organic Farming. The NRCS service center will assist with development and program registration.

For more information, contact Sarah Kron at USDA Natural Resources Conservation Services, 1024 Route 66, Ghent, NY 12075 or call (518) 828-4386.

Other Services and Resources for Farmers

Farm Leasing

A lease agreement between a landowner and a tenant (farmer) may provide security for all parties involved. Parties should carefully consider what language they would like to see in the lease, including how much rent (if any) will be collected and the frequency of the collection. A written lease that is in force for a five-year period is also needed for landowners seeking Agricultural Assessment on their property. A sample lease agreement is available at www.cce.cornell.edu/columbia/FarmForms.htm

For more information, contact Steve Hadcock, Cornell Cooperative Extension of Columbia County, 479 Route 66, Hudson, NY 12534 or call (518) 828-3346 or email seh11@cornell.edu.



Renee Bouplon

With cost-share programs available through the Forest Land Enhancement Program, landowners can implement good stewardship practices while utilizing their woodlands for timber production and recreation.

New York FarmLink Program

The NY FarmLink program seeks to improve farm business transfers in New York State by providing retiring farmers with more retirement options through farm transfer and new farmers with more access to knowledge, capital, and ownership options.

If land is to be kept in agricultural production, new farmers must enter at the same rate as retiring farmers are exiting. This goal is a long way from being realized, as the number of farms in New York continues to dwindle. Reasons for the imbalance of newcomers to retirees are twofold: exiting farmers face a limited amount of choices for retirement and new farmers face a tremendous uphill battle in order to obtain the necessary knowledge, skill, and finances. In addition, there is often a high purchase cost for land if the property is not sold at the agricultural value.

The NY FarmLink program is a joint program with NY FarmNet and the Department of Applied Economics and Management at Cornell University. NY FarmLink is a clearinghouse of business transition information and services to the agricultural sector. These services include matching beginning farmers with retiring farmers, individualized consulting to help with business transitions, publishing guides and workbooks for transitioning farm families, and partnering with agribusiness to connect farms with special service providers.

James Bleecker

For more information, call Steve Richards at NY FarmLink at 1-800-547-3276, www.nyfarmlink.org, or email str4@cornell.edu.

Other Agricultural and Farmland Protection Publications

The *Action Guide*, published in 2000 by American Farmland Trust's Northeast Office, is a comprehensive and readable compilation of programs that promote agriculture and protect farmland. It includes detailed discussions of New York's Agricultural Districts Law, purchase of development rights, local land use planning issues, and agricultural economic development programs.

American Farmland Trust has also produced a 12-page *Agricultural Landowners Guide To Tax, Conservation and Management Programs*. This publication is a guide to statewide agricultural programs such as agricultural assessment, the Farmland Protection Program, and the Agricultural Environmental Management (AEM) Program that help farmers reduce their tax burden, protect natural resources and limit development pressure.

Free copies of the *Action Guide* and the *Agricultural Landowner Guide* are available from American Farmland Trust at (518) 581-0078 or email neaft@farmland.org and NYS Department of Agriculture and Markets at (518) 457-7076.

Master Forest Owner Program: A Resource for Woodlot Owners

The Master Forest Owner (MFO) program provides assistance to private woodlot landowners. MFO volunteers have graduated from a special four-day training program affiliated with Cornell University and offer complimentary site visits with landowners to discuss forest management. Based on the landowner's objectives for the property, which may include sawtimber income, wildlife habitat management, recreation, aesthetics or a combination of these, the MFO volunteer provides useful educational information and resources to help landowners achieve their forestry goals and implement sound stewardship practices.

For more information, contact Renee Bouplon at Columbia Land Conservancy, P.O. Box 299, 49 Main Street, Chatham, NY 12037, (518) 392-5252 or email renee@clctrust.org or visit www.dnr.cornell.edu/ext/mfo.

The New York FarmLink Program can help both new and retiring farmers by serving as a clearinghouse of information and services for the agricultural community.

Agricultural and Natural Resources Conservation Easements

Conservation easements have become a popular tool with private landowners to protect their rural lands while retaining title to their properties. An easement is a legal agreement written in the form of a deed, in which a landowner donates all, or the majority of, the property's development rights to a qualified non-profit land trust. The donated development rights are therefore retired (the easement holder can never use these development rights). The easement holder then has the responsibility to enforce the landowner's conservation vision in perpetuity. Forestry and agricultural operations are permitted in the easement and public access is not required.

Landowners donating conservation easements to a qualified non-profit organization or municipality are often entitled to significant state and federal income tax deductions. In these cases, a landowner may be able to deduct 30%–50% of his/her adjusted gross income for six years, beginning the year the easement is donated, against the value of the conservation easement. In addition, some landowners protect their land to assist with intergenerational family land transfers and estate planning.

For more information, contact a project manager at the Columbia Land Conservancy, P.O. Box 299, 49 Main Street, Chatham, NY 12037 or call (518) 392-5252 or email info@clctrust.org.

Columbia County Agricultural Promotion Shirt Available

Show your support for Columbia County's agricultural sector by purchasing a "Come Grow With Us" tee shirt. A tag is attached to each shirt containing information on county agricultural statistics and actions you can take to promote and support local agriculture. All profits from sales are entered into a restricted fund (established by the Columbia Land Conservancy in partnership with the Columbia County Farm Bureau and Columbia County Chamber of Commerce) to promote local agriculture. The initial production costs for the shirts were generously provided by Assemblyman Patrick Manning.

Short-sleeve shirts are available in white with either a red, blue or green tractor (in select sizes only) on the front. Sizes include onesies (12–18 months), youth (S, M, L) and adult (S, M, L, XL). Long-sleeve shirts are a natural color with a green tractor and are available in adult sizes only (S, M, L, XL).

Contact the Columbia Land Conservancy (518) 392-5252 or email info@clctrust.org for more information or to place an order.



Public Fishing Rights Easements

Since 1935, the Department of Environmental Conservation (DEC) has worked with private landowners in a voluntary purchase of fishing rights easement program, enabling the public to access prime fishing waters while benefiting the landowners for allowing such use. Typically, the easements purchased as part of this program consist of a 33-foot strip of land along a stream bank in which the public may walk or wade the streambed and banks for the purpose of fishing, but no other activity. Landowners receive a payment based on a rate per bank-mile or proportionate part of a mile that is owned (rates vary on different water bodies). Extra money is provided if a footpath easement or parking area is acquired.

For more information, contact Al Martel at the New York State Department of Environmental Conservation, Bureau of Fisheries at (607) 652-7366 or email ajmartel@gw.dec.state.ny.us.

You can help promote Columbia County agriculture by purchasing one of these tee shirts. All profits from the sales are used to support local agriculture. Call (518) 392-5252 for more information.

Directory

Agency/Organization/Website	Address	Telephone
<i>Columbia County:</i>		
Agriculture and Farmland Protection Board	479 Route 66, Hudson, NY 12534	(518) 392-2385
Board of Supervisors	401 State Street, Hudson, NY 12534	(518) 828-1527
Chamber of Commerce www.columbiachamber-ny.com	507 Warren Street, Hudson, NY 12534	(518) 828-4417
Columbia Hudson Partnership www.chpartnership.com	444 Warren Street, Hudson, NY 12534	(518) 828-4718
Columbia Land Conservancy, Inc. www.clctrust.org	P.O. Box 299, 49 Main Street, Chatham, NY 12037	(518) 392-5252
Cornell Cooperative Extension www.cce.cornell.edu/~columbia/columbia.html	479 Route 66, Hudson, NY 12534	(518) 828-3346
Farm Bureau www.nyfb.org/columbia	1024 Route 66, Ghent, NY 12075	(518) 828-0412
First Pioneer Farm Credit www.firstpioneer.com	P.O. Box 400, Claverack, NY 12513	(518) 851-3313
Hudson Mohawk Resource Conservation and Development Council www.mvls.info/revsa/partners/hmrcdc.html	1024 Route 66, Ghent, NY 12075	(518) 828-4386
Planning Department	401 State Street, Hudson, NY 12534	(518) 828-3375
Real Property Office www.orps.state.ny.us	560 Warren Street, Hudson, NY 12534	(518) 828-7334
Soil and Water Conservation District	1024 Route 66, Ghent, NY 12075	(518) 828-4386
<i>New York State:</i>		
Department of Agriculture and Markets www.agmkt.state.ny.us	10 B Airline Drive, Albany NY 12235	(518) 457-2713
Department of Environmental Conservation (Region 4) www.dec.state.ny.us	1150 N. Westcott Road, Schenectady, NY 12306-2014	(518) 357-2159
Department of Taxation and Finance www.tax.state.ny.us		1-800-462-8100
Office of Parks, Recreation, and Historic Preservation (Central Region) nysparks.state.ny.us	6105 East Seneca Turnpike, Jamesville, NY 13078	(315) 492-1756
<i>United States Department of Agriculture:</i>		
Farm Service Agency www.fsa.usda.gov	1024 Route 66, Ghent, NY 12075	(518) 828-4386
Natural Resources Conservation Service www.ny.nrcs.usda.gov	1024 Route 66, Ghent, NY 12075	(518) 828-4386
Other Useful Websites:		
American Farmland Trust, Northeast Office www.farmland.org/northeast	6 Franklin Square, Suite E, Saratoga Springs, NY 12866	(518) 581-0078
NY FarmLink www.nyfarmlink.org	c/o NY FarmNet, 415 Warren Mall, Ithaca, NY 14853	1-800-547-FARM
New York Forest Owners Association www.nyfoa.org	P.O. Box 1055, Penfield, NY 14526	1-800-836-3566

The Columbia Land Conservancy gives special thanks to the following for reviewing and providing comments on the third edition of the publication:

Columbia County Agriculture and Farmland Protection Board
Columbia County Board of Supervisors
Columbia County Chamber of Commerce
Columbia County Farm Bureau
Columbia County Planning Department
Columbia County Real Property Office
Columbia County Soil and Water Conservation District
Columbia Hudson Partnership
Cornell Cooperative Extension of Columbia County
First Pioneer Farm Credit
Hudson Mohawk Resource Conservation and Development Council
NYS Department of Agriculture and Markets
NYS Department of Environmental Conservation
NYS Office of Parks, Recreation, and Historic Preservation
USDA Farm Service Agency
USDA Natural Resources Conservation Service



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The Columbia Land Conservancy, Inc. is a private non-profit land trust dedicated to protecting farmland and promoting local agriculture in addition to conserving wildlife habitat and rural open space in the Columbia County region of New York State. As part of these efforts, the Conservancy holds over 150 free educational programs attended by over 3,000 participants each year. The Conservancy places special emphasis on preserving Columbia County's unique regional significance as the crossroads of the Hudson River Valley, the Taconic and Berkshire Mountain ranges, and the Capital District.

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Please note: many of the programs described in this Bulletin are dependent upon funding; therefore, please check with the appropriate individuals to confirm the status of each program.



COLUMBIA LAND CONSERVANCY, INC.

P.O. Box 299, 49 Main Street, Chatham, NY 12037

Tel (518) 392-5252 Fax (518) 392-3099 Email info@clctrust.org



The annual Columbia County Farm Fest is a celebration of local agriculture. Columbia County farmers, food producers, equipment dealers, loggers and caterers who cook with local ingredients participate in the event, with the purpose of informing local residents about the rich diversity of agriculture in the county.



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