

Real Property Tax Exemption Program for Agriculture Land Application Form

Personal information collected for the Real Property Tax Exemption Program is used to assess applications for exemption eligibility. All information provided is deemed confidential and managed according to the Access to Information and Protection of Privacy (ATIPP) Act. Information may be shared within the Government of Newfoundland and Labrador, with municipalities for program delivery purposes and used to confirm information collected for premise identification. Any questions or comments can be directed to the Manager of Environment and Land Use Services at (709) 637-2081.

Application exemption year: _____

Deadline: November 30th

A. Identification

Farm Name: _____

Last Name: _____ First Name: _____ Initial(s): _____

Mailing Address: _____

Email Address: _____

Phone Number: _____ (Res.) _____ (Bus.) _____ (Cell)

Have you previously applied for exemption under this program Yes No

Please note that Section B: Farm land registration and Section D: Establishing or Expanding Farms must be completed in full. Please indicate whether land is being expanded or removed.

Important: A grant, lease, deed number, or an affidavit from two unrelated individuals, indicating ownership **must be provided**. Individual properties must also be identified by current civic address, civic roll number, and the applicable acreage.

B. Farm Land Registration – Owned or Leased Land

1. Type of Agricultural Commodity: _____

Town: _____

Civic Address: _____

Grant Lease Deed Affidavits

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

2. Type of Agricultural Commodity: _____

Town: _____

Civic Address: _____

Grant Lease Deed Affidavits

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

3. Type of Agricultural Commodity: _____

Town: _____

Civic Address: _____

Grant Lease Deed Affidavits

Acreage: _____ Hectares: _____
Grant or Lease #: _____ Registration #: _____
Civic Roll #: _____ Roll/Frame #: _____
Copy of Survey Attached: Yes No Volume/Page #: _____

4. Type of Agricultural Commodity: _____

Town: _____

Civic Address: _____

Grant Lease Deed Affidavits

Acreage: _____ Hectares: _____
Grant or Lease #: _____ Registration #: _____
Civic Roll #: _____ Roll/Frame #: _____
Copy of Survey Attached: Yes No Volume/Page #: _____

C. Rented Land - Landlords

1. Full Name: _____

Mailing Address: _____

Email Address: _____ Phone Number: _____

Rental Property Civic Address: _____

Grant Lease Deed Affidavits

Type of Agricultural Commodity: _____

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

2. Full Name: _____

Mailing Address: _____

Email Address: _____ Phone Number: _____

Rental Property Civic Address: _____

Grant Lease Deed Affidavits

Type of Agricultural Commodity: _____

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

3. Full Name: _____

Mailing Address: _____

Email Address: _____ Phone Number: _____

Rental Property Civic Address: _____

Grant Lease Deed Affidavits

Type of Agricultural Commodity: _____

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

4. Full Name: _____

Mailing Address: _____

Email Address: _____ Phone Number: _____

Rental Property Civic Address: _____

Grant Lease Deed Affidavits

5. Type of Agricultural Commodity: _____

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

D. Establishing or Expanding Farms – Please Check Appropriate Box

1. New Farm Land: Establishing Expanding Removed Date: _____

Civic Address: _____

Grant Lease Deed Affidavits

Type of Agricultural Commodity: _____

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

2. New Farm Land: Establishing Expanding Removed Date: _____

Civic Address: _____

Grant Lease Deed Affidavits

6. Type of Agricultural Commodity: _____

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

Copy of Survey Attached: Yes No Volume/Page #: _____

E. Gross Agricultural Sales for Year Prior to Tax Exemption Year

Important: All applications must include financial statements (i.e. T2 Tax Returns, Statement of Farming Activity or Official Financial Statements) outlining the gross sales of agricultural products, for the year prior to exemption year. Where applicable, please include all income related to renting agriculture lands. Applications that do not include financial statements, or are incomplete, **may not be eligible** for the Real Property Tax Exemption Program. Application deadline is **November 30th**, late applications will not be registered.

Year: _____ Amount: \$ _____

All applicants must acknowledge and confirm the following items have been addressed.

- Fully completed application form. Each section of this application must be completed in its entirety. It is not sufficient to state "same as last year".
- Financial Statements outlining the gross sales of agricultural products, for the year prior to the exemption year.
- Copies of legal land surveys, deeds and proof of ownership for the agriculture lands under application.
- I acknowledge and consent for Departmental staff to complete site inspections to confirm the level of agricultural activity on the properties under application.

I have read all the information within the application and certify that the information I have provided is accurate and complete.

Signed: _____

Date: _____

Witness: _____

Date: _____

How does this program operate?

The amount of land that may be eligible for exemption is based on the gross sales of agricultural products. In general, the higher the level of production, the more acres may be exempt.

What land is eligible under this program?

Qualifications for eligibility under the Real Property Tax Exemption Program are:

- (a) The land base must be used for the production of agricultural products.
- (b) The land must be farmed by the individual applying for the exemption.
- (c) The applicant must produce a minimum of \$5,000.00 in annual gross sales from agricultural products in the year prior to the exemption year. The exemption does not include residences or 0.5 acres of land on which residences are located.

Applicants who qualify will be eligible for exemption on, one acre per \$250.00 of gross sales beyond the \$5,000.00 level. For example, if a farm has gross sales of \$5,000.00, they would be eligible for exemption on 20 acres (ex: \$5,000.00 @ \$250 per acre= 20 acres). Similarly, a farm with gross sales of \$50,000.00 would be eligible for exemption on 200 acres.

It is also understood that a farmer may, from time to time, have a poor year due to adverse climate, poor markets, etc. As a result, the program incorporates an income averaging system whereby a farmer may equalize the gross sales figure from a poor year by averaging it with the two immediately preceding years.

If a landowner does not qualify under the above conditions, but rents a minimum of 5 acres to multiple patrons for agricultural purposes (ex: Garden plots, pasture), the rent received from the land may be used in place of gross agricultural sales.

Greenhouse operations are eligible for exemption provided the applicant submits an affidavit declaring that their income is filed with Revenue Canada Taxation as a farmer.

New entrants and farmers expanding their land base

New entrants in the agriculture industry and established farmers who have recently expanded their land base, may also qualify for special considerations. Upon approval, farmers may qualify for exemption on their total land base regardless of their gross sales. This would be in effect for a maximum of five years from the time the land was acquired.

How to apply

Tax exemption application forms may be obtained at the following link: [Property Tax Exemption - Forestry, Agriculture and Lands](#).

Registered Mail

Department of Forestry, Agriculture and Lands
Land Management Division
192 Wheeler's Road, P.O Box 2006
Corner Brook, NL A2H 6J8

OR

Email

LMDtaxprogram@gov.nl.ca