

Real Property Tax Exemption Program for Agricultural Land Application Form

Personal information collected in the application for Real Property Tax Exemption Program for Agricultural Land is used to assess applications for exemption eligibility. This information is kept confidential and handled as required by the Access to Information and Protection of Privacy (ATIPP) Act. It may be shared within the Government of Newfoundland and Labrador and 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 Agriculture Lands Section at (709) 637-2081.

Application exemption year: _____

Deadline: **November 30th**

A. Identification

Farm Name: _____

Last Name: _____ First Name: _____ Initials: _____

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. **Incomplete forms will be returned.**

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

Gross agricultural sales for year prior to exemption year

Rental income from agricultural land for year prior to taxation year

Year: _____ Amount: \$ _____

Note: Income Statements may be requested to substantiate financial information provided. All financial information is **Confidential**.

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

Signed: _____

Date: _____

Return Application to:

Dept. Fisheries, Forestry and Agriculture,
Land Management Division
192 Wheeler's Road, P.O Box 2006,
Corner Brook, NL A2H 6J8
Fax: 709-637-2403

Additional Notes:

Applications shall be submitted on or before **November 30th** of each year. The completion of all Sections is compulsory each year. Incomplete and late applications will be returned to sender.

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.

The exemption program is based on several assumptions. A significant portion of an individual's land may consist of rock, bog, steep slopes, etc., and would not be capable of agricultural production. Also, because productivity varies greatly from one type of enterprise to another, the exemption formula is calculated using a low value, based on extensive agricultural use.

What land is eligible under this program?

Qualifications for eligibility under the 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 (in the case of rented land, however, the exemption will benefit the landlord);
- (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 his income is filed with Revenue Canada Taxation as a farmer.

New entrants and farmers expanding their land base

New entrants in agriculture and established farmers who have recently expanded their land base may also qualify for special consideration. Upon approval, farmers who are establishing or expanding 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 from: Town Council Offices; local area Agricultural Development Officers; or by contacting the Land Management Division, 192 Wheeler's Road, P.O. Box 2006, Corner Brook, Newfoundland and Labrador, A2H 6J8, 709-637-2081.

The Agriculture and Lands Branch requires a submission of **all** farm properties in Sections B and C, along with documentation (i.e. proof of ownership, legal land survey or digital mapping with the boundary of the property identified) for which the exemption is being requested. Only the properties that all information is submitted will be eligible for exemption and failure to provide all information may result in the application not being processed.