

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: _____

I. IDENTIFICATION

Farm Name: _____

Name: _____
(Last Name) (First Name) (Initials)

Mailing Address: _____

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

HAVE YOU PREVIOUSLY APPLIED FOR EXEMPTION UNDER THIS PROGRAM? YES NO

Please note that Section II: FARM LAND REGISTRATION and Section IV: ESTABLISHING or EXPANDING FARMS must be completed in full. Please indicate whether land is being added or deleted.

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.**

II. FARM LAND REGISTRATION – Owned or Leased Land

1. **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. **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. **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. **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 #: _____

III. RENTED LAND - Landlords

1. **Full Name:** _____ Mailing Address: _____

Rental Property 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. **Full Name:** _____ Mailing Address: _____

Rental Property 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. **Full Name:** _____ Mailing Address: _____

Rental Property 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. **Full Name:** _____ **Mailing Address:** _____

Rental Property Civic Address: _____

Grant Lease Deed Affidavits

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

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

IV. ESTABLISHING OR EXPANDING FARMS – Please check appropriate box

1. New Farm Land: Establishing Expanding Date: _____

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. New Farm Land: Establishing Expanding Date: _____

Civic Address: _____

Grant Lease Deed Affidavits

Acreage: _____ Hectares: _____

Grant or Lease #: _____ Registration #: _____

Civic Roll #: _____ Roll/Frame #: _____

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

V. 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: Farm cash receipts may be requested to substantiate financial information provided. All financial information is **CONFIDENTIAL**

RETURN APPLICATION TO:

Dept. Fisheries and Land Resources
 Land Management Division
 192 Wheeler's Road, P.O Box 2006,
 Corner Brook, NL A2H 6J8

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

Signed: _____

Date: _____

**Applications shall be submitted each year.
 They MUST be returned by November 30, 2019**

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 appreciated 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.

Applications must be submitted annually. They shall be returned by **November 30** of the year prior to tax year. **Applications received after this date may jeopardize the exemption for that year.**

As part of a recent digitization process, Agriculture Land Branch requires a submission of **ALL** farm properties, along with documentation, for which the exemption is being requested. Only the properties that all information is submitted this tax year will be eligible for exemption, failure to provide all pertinent information may result in no or partial exemption.

Rental properties must be identified and fully described on an annual basis (Section III).

The completion of all Sections is compulsory each year. Applications received without this information will be returned.