



New York Agricultural Landowner Guide

A GUIDE TO PUBLIC FARMLAND CONSERVATION PROGRAMS

TAX REDUCTION
FARMLAND PROTECTION
ENVIRONMENTAL MANAGEMENT
NATURAL RESOURCES CONSERVATION
FARM VIABILITY
ENVIRONMENTAL MARKETS AND ENERGY

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What we do

Founded in 1980 by a group of farmers and conservationists concerned about the rapid loss of farmland to development, American Farmland Trust (AFT) is a nonprofit membership organization dedicated to protecting our nation's strategic agricultural resources.

Working with farmers and ranchers, political leaders and community activists, AFT has helped to permanently protect more than two million acres of America's best farm and ranch land.

AFT's New York office is located in Saratoga Springs with additional staff and consultants working in central and western New York. Since 1990, AFT has been a leader on farmland protection issues in the state by developing effective public education programs and advancing agriculture and land conservation policies at all levels of government.

Our work in New York focuses on three areas:

- Protecting farmland from poorly planned development,
- Promoting environmental stewardship on farms, and
- Strengthening the economic viability of agriculture.

Through our research, educational programs and advocacy, AFT helps farmers, public officials and the public strengthen the future for farming in New York.

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Introduction

Farmers have helped shape the landscape of New York. They have cleared the countryside, plowed fields and maintained woodlands for centuries. Even today, more than seven million acres in New York are used for farming. Nationwide, New York farmers are leading producers of more than 20 fruits, vegetables and dairy products—from apples and sweet corn to maple syrup and milk.

Agriculture is increasingly recognized as a critical element of the state’s economy as well as a key producer of fresh, healthy foods and renewable energy. Well-managed farms can act as natural filters to protect water quality, while also providing wildlife habitat and sequestering greenhouse gases.

Despite the importance of our farms, their future is threatened. Economic factors have made it difficult for many New York farms to remain viable. Disastrous weather events have destroyed entire seasons of crops. And poorly planned development has sprawled out from urban areas into the countryside, permanently destroying some of the state’s most productive farmland.

Like the first version of the *New York Agricultural Landowner Guide*, this edition aims to help farmers and other farmland owners navigate the sometimes-confusing array of public programs available to reduce

taxes as well as steward and protect their land. This updated version also identifies energy and environmental opportunities in a “green economy” and programs focused on enhancing farm viability. Throughout the guide, program titles are followed by the names of agencies/organizations that farmers should contact to learn more about a program. The guide consists of the following sections:

- **Tax Reduction and Exemption:** Strategies for reducing the tax burden on agricultural landowners (P. 2)
- **Farmland Protection:** Techniques for keeping land in farming (P. 5)
- **Environmental Management:** Programs to help farmers protect soil and water resources (P. 9)
- **Natural Resource Conservation:** Options for conserving wetlands, wildlife habitat and other natural resources (P. 12)
- **Farm Viability:** Programs helping to build long-term farm profitability (P. 14)
- **Environmental Markets and Energy:** Opportunities to enhance farms and the environment (P. 17)
- **Resources:** Contact information for agencies and organizations to help landowners achieve their agricultural and conservation goals (P. 20)

Tax Reduction and Exemption

Tax relief is an important issue for farmers. Farms need land to operate, and property taxes on farmland often are a considerable expense. Not only do property taxes add significantly to business costs for farmers, farms tend to pay more in property taxes than they require in public services. As farmers often say, “Cows don’t go to school and corn doesn’t dial 911.” Increasingly, state and local governments are recognizing that keeping farmland in production may help control the cost of providing expensive community services.

The programs listed below offer property and sales tax relief for New York’s farmers. Other tax incentives can be found in the Farmland Protection and the Environmental Markets and Energy sections of the *Guide*.



TAX REDUCTION AND EXEMPTION PROGRAMS

PROGRAM PURPOSES	Agricultural Assessment	Farm Building Exemptions	Farmers’ School Tax Credit	Forestland Exemption	Historic Barns Rehabilitation Tax Credit	Orchard and Vineyards Exemption	Sales Tax Exemptions	NYS Conservation Easement Tax Credit*
Reduces taxes on farm or forestland	✓		✓	✓		✓		✓
Reduces taxes on farm buildings		✓						
Reduces sales tax							✓	
Reduces costs of farm building restoration					✓			

*See Farmland Protection Section, page 7

Agricultural Assessment

Contact: Town tax assessor, Soil and Water Conservation District or NYS Office of Real Property Services – Agricultural Unit

Agricultural assessment provides “use value” assessment for eligible farmland. This allows farmland to be assessed based on its agricultural value, rather than its full market (i.e., non-farm development) value. This agricultural assessment is automatically applied to county, town, city, village or school district taxes but must be adopted locally by special taxing jurisdictions such as fire or ambulance districts.

To qualify for agricultural assessment:

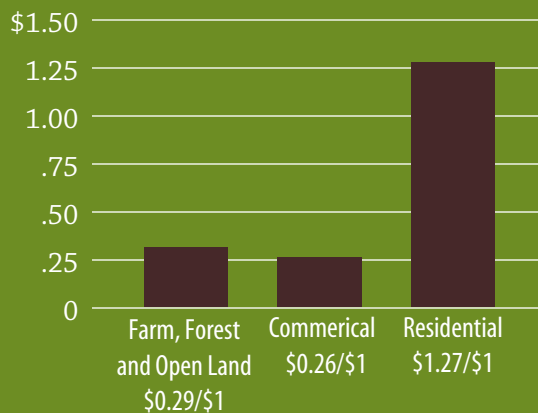
- Land generally must be a minimum of 7 acres and farmed by a single operation.

- Land must be used for crop production, commercial boarding of horses or livestock production.
- Farm operation must gross an average of \$10,000 or more in sales per year.
- Parcels with fewer than 7 acres may qualify if the operation has an average gross sales value of \$50,000 or more per year.

Support land, land set aside in federal conservation programs or farm woodland (up to 50 acres per eligible tax parcel) may qualify. Landowners who rent land to farmers are eligible to receive agricultural assessment if the property satisfies acreage requirements, the farmer renting the land meets the gross sales requirement and there is a written lease between the farmer and landowner of at least five years.

Cost of Community Services Studies

Cost of Community Services (COCS) studies conducted by AFT and others around the country have analyzed local revenues and expenditures by land use to determine the impacts of residential, commercial, and farm, forest and open land on local budgets. More than 15 COCS studies have been completed in New York and have consistently shown that farm, forest and open land generate more tax revenues than they receive in public services, compared with residences that typically require more in public services than they pay in taxes.



Cost per dollar of revenue raised to provide public services to different land uses.

Farm Building Exemptions

Contact: Local tax assessor or NYS Office of Real Property Services – Agricultural Unit

Several provisions in New York’s Real Property Tax Law provide exemptions for farm buildings from property taxes.

Section 483 exempts new or reconstructed agricultural buildings, such as barns or farm worker housing, from any increase in assessed value that results from the improvement. Application to the local assessor must be made within a year following the completion of construction work. The exemption continues automatically for 10 years, as long as the building continues to be used for farming.

Sections 483-a, 483-c, and 483-d permanently exempt from taxation certain agricultural structures, such as silos, grain storage facilities, bulk tanks, manure facilities, temporary greenhouses, and farm worker housing or commissaries/food preparation facilities. Structures must be located on parcels of at least 5 acres used for profitable agricultural production. Structures used for processing, retail merchandising, personal use or residences of applicants and their immediate families do not qualify for the exemption. The owner of the structure must file with the local assessor exemption application Form RP-483.

Section 485-b provides a 10-year exemption for farm processing and marketing buildings.

Farmers’ School Tax Credit

Contact: Tax preparer or NYS Department of Taxation and Finance

Qualified farmers may obtain a state income tax credit for school taxes through the Farmers’ School Tax Credit. The credit is not a real property tax exemption and does not diminish local school district revenue.

To be eligible, farmers (either individual or corporate) must receive at least two-thirds of their federal adjusted gross income from farming for the tax year or for the average of the tax year and the two consecutive years preceding the tax year. Rented land does not qualify.

The credit equals the amount of school taxes paid on the first 350 acres of qualified agricultural property. On any additional acreage, the credit equals 50 percent of school taxes paid on that land. If a farmer’s New York adjusted gross income exceeds \$200,000, the credit becomes limited and phases out completely at \$300,000. Use tax Form IT-217-I (for individuals, estates and trusts) or Form CT-47 (for corporations).



Forestland Exemption

Contact: NYS Department of Environmental Conservation

To encourage the long-term ownership of woodlands, Section 480-a of the Real Property Tax Law allows eligible owners of forestland to receive reductions in their tax assessment. Landowners must own a minimum of 50 acres of contiguous forestland and be willing to commit the land to forest crop production. Landowners must follow forest management plans prepared by qualified foresters and approved by the NYS Department of Environmental Conservation (DEC). Owners of tracts certified by the DEC must apply annually to their local assessors for the exemption. Landowners must comply with the program for a 10-year period after obtaining each annual exemption. Penalties may be imposed if a landowner fails to follow the approved management program or converts the land to a use that prevents continued forest crop production.

Historic Barns Rehabilitation Tax Credit

Contact: Tax preparer or NYS Department of Taxation and Finance

The Historic Barns Rehabilitation Tax Credit is available to individuals and corporations who have restored a barn built before 1936. The income tax credit may equal up to 25 percent of the cost of rehabilitating the barn. To be eligible, the barn must be built to house farm equipment, livestock or agricultural products (buildings built for or converted to residential use are not eligible). In addition, the barn must meet the tax definition of income producing (farming, rental, office, commercial). Use tax Form IT-212-ATT.

Replanted or Expanded Orchards and Vineyards Exemption

Contact: Tax assessor or NYS Office of Real Property Services – Agricultural Unit

For owners of orchards or vineyards, a partial tax exemption exists that applies to newly replanted or expanded orchard and vineyard land. Land eligible for agricultural assessment and used solely for the replanting or expansion of an orchard or vineyard is exempt from taxation for up to six successive years. Land eligible for the exemption cannot exceed 20 percent of the orchard's or vineyard's total acreage (unless the land is located in a disaster emergency area). To receive the exemption, the landowner must apply for agricultural assessment and attach Form RP-305-e to that application.

Sales Tax Exemptions

Contact: NYS Department of Taxation and Finance

New York tax law exempts certain items used in farm production from state and local sales and use taxes. Items must be used "predominantly" (more than 50 percent) for farm production in order to qualify. Exempt items include personal property used for production/operation; building materials used for farm buildings or structures; services to install, maintain or repair farm buildings or structures; motor vehicles used predominantly for production/operation; and fuel, gas, electricity, refrigeration or steam used for production/operation. Form ST-125 must be presented to the vendor within 90 days of purchase. The form can be used for a single purchase or for any purchase from the same vendor any time thereafter.





Farmland Protection

Competition for land is a challenge for many New York farmers. As farmland is sought after for new housing and other development, land values price farmers out of the market. In addition, poorly planned development brings new neighbors who are often unfamiliar with the sights, sounds and smells of nearby modern farms. Such situations can result in expensive conflicts that may hurt the future of farming in a community. The following programs have been established to help New York farmers and agricultural landowners protect their farm operation and productive farmland.

FARMLAND PROTECTION PROGRAMS						
PROGRAM PURPOSES	Agricultural Districts	NYS Farmland Protection Program	USDA FRPP	NYS Conservation Easement Tax Credit	Federal Conservation Easement Tax Incentive	New York FarmLink FarmNet
Right to farm protections	✓					
Fund purchase of development rights projects		✓	✓			
Tax incentives for conservation easements				✓	✓	
Farm transfers & estate planning						✓

Agricultural Districts

Contact: NYS Department of Agriculture and Markets, county planning department or county Cooperative Extension office

New York’s Agricultural Districts Law was enacted in 1971 to help keep farmland in agricultural production. Interested landowners (who collectively own at least 500 acres or 10 percent of the land proposed for a district) submit a proposal to their county to create a district. A county legislative body must approve and forward the petition to the Commissioner of Agriculture for formal review and designation. As of December 2008, the state had 251 agricultural districts that represent about 8.5 million acres of land.

Farms in agricultural districts receive important “right-to-farm” protections, such as protection from nuisance lawsuits. For farmers, enrolling land in an agricultural district—and keeping the land enrolled when the district comes up for review—provides several other benefits:

- The taxation of farmland within agricultural districts for certain municipal improvements (sewer, water, lighting, non-farm drainage, solid waste disposal and other landfill operations) is limited.
- When requested, the NYS Department of Agriculture and Markets can decide whether land uses are agricultural or if farm practices are “sound agricultural practices.” Such determinations can help defend farmers in zoning disputes or private nuisance lawsuits.
- The NYS Department of Agriculture and Markets has the authority to intervene when local governments enact laws that unreasonably regulate farm operations in agricultural districts.
- Additional measures—such as agricultural impact statements, notice of intent filings and real estate disclosure notices—are required for new developments and public projects in agricultural districts.

New York State Farmland Protection Program

Contact: NYS Department of Agriculture and Markets or American Farmland Trust – New York office

Established in 1996, New York's Farmland Protection Program provides grants to permanently protect land for agriculture in counties and towns with approved farmland protection plans. The grants are used to purchase the development rights on farmland.

The purchase of the development rights of a piece of farmland places a deed restriction, known as a conservation easement, on the property. Conservation easements are voluntary legal agreements that restrict the development and subdivision of land. When farmland owners sell or donate their development rights, they retain all other rights of ownership and continue to farm the land. The land stays private, and landowners are not required to allow public access. Protected land can be passed on to other family members or sold, but future landowners are required to follow the terms of the agreement.

Typically, the value of a conservation easement equals the property's fair market value minus its restricted value (the value once it can no longer be developed). New York's Farmland Protection Program pays a farmer up to 75 percent of the cost to complete the purchase of development rights transaction. The remaining 25 percent must come from a private source (such as a land trust), local government, federal agency or from a donation by the landowner (who may use the donation value as a tax deduction).

Each year, the NYS Department of Agriculture and Markets issues a request for proposals. Farms that submit applications are ranked and scored. Since its inception, the program has been very competitive. Priority is given to projects that preserve viable agricultural land in areas facing high development or conversion pressure. Priority also is given to land that buffers a significant public natural resource.

In addition, projects are evaluated by:

- Number of acres preserved
- 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 the property's continuation as a farm if ownership changes

Case Study: Greg's U-Pick Farm

In October 2008, more than 40 people joined Greg and Sandy Spoth and their family to celebrate the protection of Greg's U-Pick Farm. The most recent of seven properties to be protected as part of the Clarence Greenprint program, Greg's U-Pick Farm is part of 456 acres of preserved farmland and natural lands in the town of Clarence, Erie County. For Greg and Sandy Spoth, permanently protecting their 102-acre farm means that their children, and their children's children, will have the opportunity to continue growing and selling blueberries, strawberries, pumpkins and corn on the farm that they have worked for over 20 years. The farm was protected with help from the New York State Farmland Protection Program, United States Department of Agriculture, Town of Clarence and Western New York Land Conservancy.





USDA Farm and Ranch Lands Protection Program (FRPP)

Contact: USDA Natural Resources Conservation Service or American Farmland Trust – New York office

The Farm and Ranch Lands Protection Program (FRPP) was created by the 1996 Farm Bill and offers matching funds to eligible entities of up to 50 percent of the funds needed to purchase development rights on farms. Matching funds have been secured from state, local or private sources to protect working farms across New York. The 2008 Farm Bill authorized greatly increased FRPP funding with an average of \$150 million each year up to \$200 million by 2012.

NYS Conservation Easement Tax Credit

Contact: NYS Department of Taxation and Finance, NYS Department of Environmental Conservation or Land Trust Alliance – Northeast office

The NYS Conservation Easement Tax Credit is available to taxpayers who own land protected by a permanent conservation easement. This refundable tax credit is for 25 percent of property taxes (school district, county, and town) paid on the conserved land, up to an annual maximum of \$5,000. Both individual and corporate landowners are eligible to apply.

The conservation easement must comply with Article 49 of New York's Environmental Conservation Law and the provisions of Internal Revenue Code (IRC) section 170(h).

To apply, individual landowners, estates and trusts, and partnerships file *Form IT-242* with their income tax returns. Corporations file *Form CT-242*.

Federal Conservation Easement Tax Incentive

Contact: Tax Preparer, Internal Revenue Service or Land Trust Alliance – Northeast office

The 2008 Farm Bill expanded federal income tax deductions for donations or partial donations of conservation easements (*Form IRS 8283*). These enhanced deductions were originally authorized by Congress in the Pension Protection Act of 2006 and were extended through the end of 2009. Efforts are underway to extend these incentives beyond 2009:

- All easement donors may deduct the appraised value of a conservation easement up to 50 percent of their AGI.
- Qualified farmers (individuals or corporations who earn more than 50 percent of their gross income from the business of farming in the taxable year in which the donation is made) can deduct the value of the easement donation up to 100 percent of their AGI.
- Easement donors can continue to carry over unused portions of deductions for as long as 15 years.



Partners in Farmland Conservation

Land Trust Alliance, Northeast office, or American Farmland Trust, New York office

Many municipalities and landowners have partnered with nonprofit land trusts to successfully protect farmland throughout New York. Land trusts help ensure that agricultural conservation easements—the legal deed restrictions that limit future development—are followed in perpetuity. In addition to holding and monitoring easements, land trusts often play key roles in initiating farmland protection projects and writing applications to the state and federal farmland protection programs.

New York FarmLink

New York FarmNet

Contact: New York FarmLink or New York FarmNet

NY FarmNet and Cornell University administer the NY FarmLink program, a farm transition network that connects farmers who are nearing retirement or planning to leave farming with new farmers who want their own businesses. The program also develops transition plans that allow retiring farmers and entering farmers to work together for a period of time before the actual farm transfer. In addition, NY FarmNet has consultants available, free of charge, to assist farmers with business planning and financial management. NY FarmLink maintains its database of new and retiring farmers at www.nyfarmlink.org.



The Challenge of Estate and Transition Planning

For many farm families, passing the farm on to the next generation can be a major challenge. Transferring a farm involves more than just passing on the land. A will is an important part of an estate plan, but a will alone cannot guarantee a secure future for a farm family's land and business. Estate planning is needed to address inheritance tax and settlement issues that may arise because land is not a liquid asset.

Estate planning can accommodate the needs of all family members, even those who leave the farm operation. A good estate plan will accomplish at least four goals:

- Transfer ownership and management of the agricultural operation, land and other assets,

- Avoid unnecessary income, gift and estate taxes,
- Ensure financial security and peace of mind for all generations, and
- Develop the next generation's management capacity.

Frequent changes in the tax laws highlight the need for sound estate planning that is tailored to individual circumstances and addresses the uncertainty about future tax legislation. There are many sources of information about estate and transition planning, including attorneys, accountants and other financial advisors. NY FarmNet is a commonly used resource. American Farmland Trust has published *Your Land is Your Legacy: A Guide to Planning for the Future of Your Farm*; order by calling (800) 370-4879.

Environmental Management

Farmers have played an important role in the stewardship of New York’s natural resources for generations. The following voluntary programs offer assistance to farmers in keeping land in active agricultural or forestry production while protecting water, soil and air quality, and achieving other natural resource goals on farm and forest lands.

Agricultural Environmental Management (AEM) Agricultural Nonpoint Source Abatement and Control Program (ANSACP)

Contact: Soil and Water Conservation District office

New York’s Agricultural Environmental Management (AEM) program is an incentive-based program that helps farmers make common-sense, cost-effective and science-based decisions to achieve business objectives while protecting and conserving the state’s natural resources. Farmers work with local AEM resource professionals to develop comprehensive farm plans using a tiered process.



PROGRAM PURPOSES	ENVIRONMENTAL MANAGEMENT PROGRAMS								
	AEM & ANSACP	AMA	CLLG	CStP	ECP	EFARM	EQIP	CPGL	GLCI
Conservation planning	✓			✓		✓	✓	✓	✓
Water quality & nutrient management	✓	✓	✓	✓	✓	✓	✓		
Irrigation	✓	✓	✓	✓	✓		✓		
Soil management & erosion control	✓	✓	✓	✓	✓		✓		
Integrated pest & pesticide management	✓	✓	✓	✓			✓		
Pasture management	✓	✓	✓	✓	✓		✓	✓	✓
Air quality management	✓		✓				✓		
Transition to organic farming		✓	✓				✓		

Tier 1 – Inventory current activities, future plans and potential environmental concerns

Tier 2 – Document current land stewardship; assess and prioritize areas of concern

Tier 3 – Develop conservation plans addressing concerns and opportunities tailored to farm goals

Tier 4 – Implement plans utilizing available financial, educational and technical assistance

Tier 5 – Evaluate to ensure the protection of the environment and farm viability

The AEM program is implemented through the cooperation of several agencies, including Cornell Cooperative Extension, Soil and Water Conservation Districts and the USDA Natural Resources Conservation Service. The AEM process is often facilitated with funding from New York’s Agricultural Nonpoint Source Abatement and Control Program (ANSACP) and the federal Environmental Quality Incentive Program (EQIP). The ANSACP may provide up to 87.5 percent of the funding needed for farmers to plan and implement best management practices.



Agricultural Management Assistance (AMA)

Contact: USDA Natural Resources Conservation Service

The Agricultural Management Assistance (AMA) program provides funding to 16 states (including New York) where participation in the Federal Crop Insurance Program typically has been low. The AMA program offers cost-share assistance to agricultural producers to address issues such as water management, water quality and erosion control, and to mitigate risk through diversification or transition to organic farming. Priorities may vary from year to year. In 2009, AMA in New York will be used to support irrigation water conservation projects, mainly trickle irrigation. The AMA program funds up to 75 percent of the cost for producers to install and maintain eligible conservation practices.

Conservation Loan and Loan Guarantee Program

Contact: USDA Farm Service Agency

The 2008 Farm Bill reauthorized the Conservation Loan and Loan Guarantee Program, which provides loans or loan guarantees to producers unable to obtain credit elsewhere to finance conservation projects that are part of a USDA-approved conservation plan. Priority is given to qualified beginning farmers, socially disadvantaged farm owners or tenants, and those converting to sustainable and organic farming.

Conservation Stewardship Program (CStP)

Contact: USDA Natural Resources Conservation Service

This program rewards farmers for maintaining and adopting conservation practices. A wide range of natural resource concerns may be addressed, although the Conservation Stewardship Program (CStP) focuses specifically on land-based practices. Applications are

ranked on present and proposed conservation activities and likelihood of program success. CStP contracts are five years in length and may be renewed once. Eligible land must meet stewardship threshold requirements identified by the USDA and the state by the end of the contract period. Land under Conservation Reserve Program, Grasslands Reserve Program or Wetlands Reserve Program contracts or having animal waste storage or treatment facilities is ineligible.

Emergency Conservation Program (ECP)

Contact: USDA Farm Service Agency

The Emergency Conservation Program (ECP) is a federal program that provides funding and technical assistance to farmers to rehabilitate farmland damaged by a natural disaster. Assistance helps carry out water conservation measures in periods of severe drought. Eligibility is based on on-site inspection to determine new conservation problems and extent of the damage caused by the disaster. Participants can receive up to 75 percent of the costs to repair damages, such as removing debris, restoring fences and conservation structures, and to provide water for livestock in drought situations.

Environmental Farm Assistance & Resource Management Program (EFARM)

Contact: NYS Environmental Facilities Corporation

EFARM provides financial assistance to farmers whose businesses are permitted by the NYS Department of Environmental Conservation (DEC) and designated as Concentrated Animal Feeding Operations (CAFOs). The program helps CAFOs pay for the development and annual update of Comprehensive Nutrient Management Plans (CNMP). Farms can obtain up to 90 percent of development expenses, not exceeding \$8,000, for an approved CNMP and up to \$2,000 for annual CNMP recertification.



Environmental Quality Incentive Program (EQIP)

Contact: USDA Natural Resources Conservation Service

The federal Environmental Quality Incentive Program (EQIP) provides technical assistance, cost-share payments and incentive payments to assist with environmental and conservation improvements on land used for agricultural production. The EQIP pays up to 75 percent of the cost to implement structural and management practices on eligible agricultural land. Up to 90 percent cost-share assistance is available to limited resource, socially disadvantaged or beginning farmers and ranchers. Cost-share payments may be made to help farmers install erosion control measures, agricultural waste management facilities, or renewable energy resources. EQIP funding may also establish conservation practices such as nutrient management, forest management, integrated pest management, manure management and wildlife habitat management. The 2008 Farm Bill increased the funding

available for EQIP cost-share and incentive payments and extended eligibility to conservation practices directly related to organic production and transition.

Grazing

Contact: USDA Natural Resources Conservation Service or Soil and Water Conservation District

The federal **Conservation of Private Grazing Land (CPGL)** program provides technical and educational assistance for conservation and enhancement of private grazing lands, including sustainable grazing practices such as rotational grazing.

The **Grazing Lands Conservation Initiative (GLCI)**, a nationwide collaboration, provides technical assistance to owners and managers of private grazing land to enhance its long-term productivity and ecological health. The USDA Natural Resources Conservation Service (NRCS) funds technical assistance and assists with public awareness activities about the benefits of private grazing land.

Organic Farming

Contact: USDA Natural Resources Conservation Service or NYS Department of Agriculture and Markets

The 2008 Farm Bill establishes new opportunities for organic agricultural operations. The **EQIP Organic Initiative** allows eligible producers to apply for \$20,000 annually, up to \$80,000 over a maximum of six years. Certified organic producers or those transitioning to organic production must carry out conservation practices consistent with an Organic System Plan.

The Agricultural Management Assistance Program (AMA) allocates funds for cost-share assistance to producers, handlers and processors who are applying for **National Organic Certification** for eligible agricultural products. Producers may be reimbursed for up to 75 percent of their organic certification costs, not to exceed \$750.





Natural Resource Conservation

Agricultural landowners play an important role in the stewardship of New York’s natural resources. The following voluntary programs compensate farmers for reducing or eliminating farm practices on portions of their property, with the aim of establishing riparian buffers or protecting wetlands and other natural settings.

NATURAL RESOURCE CONSERVATION PROGRAMS							
PROGRAM PURPOSES	CRP and FWP	CREP	DFN	GRP	LIP	WRP and WREP	WHIP
Stream corridor management & protection	✓	✓	✓				
Pasture management & protection				✓			
Wildlife habitat management & protection	✓		✓		✓	✓	✓
Wetland creation, management & protection	✓					✓	

Conservation Reserve Program (CRP) Farmable Wetlands Program (FWP)

Contact: *USDA Farm Service Agency*

The Conservation Reserve Program (CRP) encourages farmers to convert highly erodible cropland and other environmentally sensitive land to vegetative cover, such as tame or native grasses, wildlife plantings, trees, filter strips or riparian buffers. Participating farmers receive annual rental payments for the term of their multi-year contracts (between 10 to 15 years). Cost-share funding of up to 50 percent is provided for the establishment of vegetative cover practices. Landowners also may receive funding to fence streams that exclude livestock, build grass waterways or develop shallow water areas for livestock.

Administered through the CRP, the Farmable Wetlands Program (FWP) seeks to improve the hydrology and vegetation on farmable wetlands. FWP contracts are from 10 to 15 years long. Participating producers receive incentive payments, annual rental payments and

cost-share assistance for implementing necessary conservation practices.

Conservation Reserve Enhancement Program (CREP)

Contact: *USDA Farm Service Agency or Soil and Water Conservation District office*

The NYS Conservation Reserve Enhancement Program (NYS CREP) aims to protect water quality in streams by helping agricultural landowners to trap sediment, pesticides and fertilizers in runoff by planting trees, shrubs, and grasses on stream banks. Contracts require a 10- to 15-year commitment, during which the vegetative buffers must be maintained by the contracted individual. Landowners are compensated through annual rental payments. Cost-share funding up to 50 percent with an additional 40 percent in incentive payments is available for planting materials, fencing, watering facilities and stream crossings. Enrollment is limited to specific geographic areas and practices.

Debt for Nature (DFN)

Contact: USDA Farm Service Agency

The Debt for Nature (DFN) Program is available to landowners with USDA Farm Service Agency loans that were secured by real estate. The program reduces a borrower's debt in exchange for a conservation contract with a term of 10, 30 or 50 years. The conservation contract is a voluntary legal agreement that restricts development on marginal cropland or other environmentally sensitive land for conservation, recreation or wildlife purposes.

Grassland Reserve Program (GRP)

Contact: USDA Farm Service Agency or USDA Natural Resources Conservation Service

The Grassland Reserve Program (GRP) helps landowners restore and protect grassland, including pastureland, while maintaining the areas as grazing lands. Participants limit future development and cropping uses of the land through either a term contract or permanent conservation easement while retaining the right to conduct common grazing practices, produce hay, mow or harvest for seed production. Cost-share assistance for up to 50 percent of approved restoration practices may also be available. GRP contracts and easements prohibit the production of crops (other than hay), fruit trees, and vineyards that require breaking the soil surface and any other activity that would permanently disturb the surface of the land, except for appropriate land management activities included in a grassland conservation plan.

Landowner Incentive Program (LIP)

Contact: NYS Department of Environmental Conservation

The Landowner Incentive Program (LIP) is a federal program that provides grants to state agencies to work with private landowners on conservation and habitat protection projects. To be eligible, state fish and wildlife agencies, landowners or non-profit groups must

contribute at least 25 percent of the cost of projects, which are designed to protect endangered species and other at-risk plants and animals.

The NYS Department of Environmental Conservation (DEC) has prioritized two areas of concentration for the LIP in New York: the conservation and management of grasslands to protect endangered bird species that nest in open grassland habitats and the protection of at-risk bat species.

Wetlands Reserve Program (WRP)

Wetlands Reserve Enhancement Program (WREP)

Contact: USDA Natural Resources Conservation Service

The federal **Wetlands Reserve Program (WRP)** restores and protects wetlands on private property. Participating landowners are paid for permanent or temporary conservation easements that establish wetland protection and restoration as the primary land use for the duration of the agreement. For land to be eligible for the WRP it must have remained under the same ownership during the preceding seven years. Landowners can receive as much as 100 percent of the appraised agricultural market value of the property for permanent conservation easements or 75 percent for 30-year easements. A third option, 10-year restoration agreements, provides 75 percent of the restoration costs without the requirement of a conservation easement. In all program options, landowners continue to control access to their land.

The 2008 Farm Bill authorized the **Wetlands Reserve Enhancement Program (WREP)** allowing landowners to reserve grazing rights within a warranty easement deed where compatible and consistent with a conservation plan and program purpose.

Wildlife Habitat Incentives Program (WHIP)

Contact: USDA Natural Resources Conservation Service

The Wildlife Habitat Incentives Program (WHIP) offers financial incentives to agricultural landowners who maintain habitat for fish and wildlife. Participating landowners work with the USDA Natural Resources Conservation Service (NRCS) to create wildlife habitat development plans that list the goals and practices needed to improve wildlife habitat. The NRCS provides up to 75 percent in cost-share assistance to implement the plans and limits payments to \$50,000 a year. WHIP agreements generally last from five to 10 years. In New York, the priority of the WHIP primarily has been habitat for grassland birds.





Farm Viability

Farms need to be economically viable to sustain families and communities over the long term. There are a growing number of programs to assist farmers in adding value to agricultural products, diversifying income streams, developing new farm products, marketing products to local consumers and researching alternative production strategies. Farm viability programs available to farmers or people that would like to begin farming include:

Beginning Farmers and Ranchers

Contact: *USDA Farm Service Agency*

The USDA Farm Service Agency (FSA) provides direct and guaranteed loans to beginning farmers and ranchers who are unable to obtain financing from commercial credit sources. The FSA administers two programs aimed at helping foster new farming opportunities.

FARM VIABILITY PROGRAMS	PROGRAM PURPOSES						
	Beginning Farmers	Farmland, buildings and equipment loans	Farm operating loans	Accessing new markets	Marketing and promotion	Research and development	Value-added products
BFRIDA	✓	✓					
DFOWL	✓	✓					
BFLP	✓	✓					
Emergency Farm Loans		✓	✓				
Farm Operating Loans			✓				
Farm Ownership Loans		✓					
Farm to School				✓			
GAP & GHP				✓			
ARDG				✓		✓	
Farmland Viability Grants				✓	✓	✓	✓
PONY					✓		
NYFVI				✓	✓	✓	✓
FLHLG		✓					
VAPG							✓
Small Business Micro Loans		✓		✓	✓		✓
Northeast SARE				✓	✓	✓	✓

- *The Beginning Farmer and Rancher Individual Development Account Pilot Program (BFRIDA)* provides business and financial education and matched savings accounts that can be used as part of a downpayment on farmland or to purchase breeding stock, farm equipment or other productive farm assets.
- *The Downpayment Farm Ownership Loan Program (DFOWL)* provides a means for retiring farmers to transfer their land to beginning farmers and assists beginning farmers with downpayments for purchasing farmland.

New York Beginning Farmer Loan Program (BFLP)

Contact: NYS Environmental Facilities Corporation

The New York Beginning Farmer Loan Program (BFLP) provides low-cost financial assistance to beginning farmers in New York for the purchase of agricultural property and equipment to help start a farming business or to facilitate inter-generational transfer of a farm business. To participate, a beginning farmer works with a lender to arrange the terms of a loan. The BFLP does not directly provide funds to finance the loan but instead acts as a conduit by issuing and selling a tax-exempt bond (“aggie bond”) to the lender. The tax-exempt status enables the lender to give a better interest rate to the borrower, usually around one to two percentage points less than the usual taxable interest loan.

Emergency Farm Loans

Contact: USDA Farm Service Agency

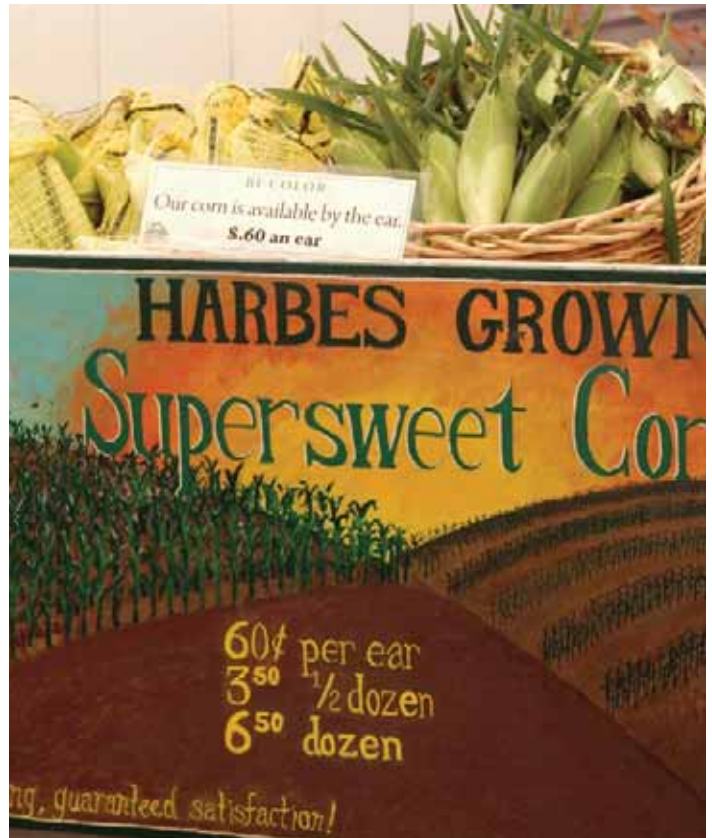
The Farm Service Agency (FSA) provides Emergency Farm Loans to help producers recover from production and other farm operation losses due to drought, flooding, other natural disasters, or quarantine. Farm operations must be located in a county declared as a disaster or quarantine area. Producers can borrow up to 100 percent of actual production or physical losses, to a maximum of \$500,000.

Farm Enterprise Loans and Credit

Contact: USDA Farm Service Agency

The Farm Service Agency (FSA) offers two types of loans to family farmers and ranchers who cannot obtain commercial credit:

- *Direct/Guaranteed Farm Operating Loans* enable purchase, operation and finance options for existing farms.
- *Direct/Guaranteed Farm Ownership Loans* assist eligible small-farm operators to purchase farmland, construct or repair buildings, and promote soil and water conservation.



Farm to School

Contact: <http://farmtoschool.cce.cornell.edu/>

The Cornell Farm to School Program was established in 2002 with funding from the USDA Initiative for Future Agriculture and Food Systems. The program, supported by Cornell Cooperative Extension, facilitates connections between New York farms and food service managers in educational facilities across the state.

Good Agricultural Practices (GAP) and Good Handling Practices (GHP) Certification Program

Contact: NYS Department of Agriculture and Markets – Division of Food Safety and Inspection

Many retailers, wholesale buyers, restaurants and schools now require produce suppliers to provide third-party certification of adherence to Good Agricultural Practices (GAP) and Good Handling Practices (GHP). To assist farmers in certifying that their operations meet the voluntary GAP and GHP standards, the NYS Department of Agriculture and Markets will reimburse growers and handlers the cost, up to \$750, of required audits and water testing. Funding is on a first-come, first-served basis and is provided by the USDA Specialty Crop Block Grant Program.



GROW New York

Contact: NYS Department of Agriculture and Markets

GROW New York programs seek to promote agricultural development, expand employment and generate increased economic activity across the state. Opportunities specifically for agricultural producers include:

Agricultural Research and Development Grants (ARDG)

Administered by the NYS Department of Agriculture and Markets, these grants fund projects involving new product development, alternative production, processing, distribution and marketing technologies; the introduction of new technologies; and organizational approaches to further develop New York's agricultural industry.

Farmland Viability Grants

Designed to help maintain farmland as a working landscape, this program funds the development of farm viability plans and the implementation of projects that contribute to farm profitability. Grant funds may be used by an individual farm to develop or implement a business management plan.

Pride of New York (PONY)

This promotional program assists producers by building awareness, preference and sales for Pride of New York (PONY) products. The program provides assistance through marketing materials and cooperative funding for television and radio advertising as well as print, point of purchase and promotional items.

New York Farm Viability Institute Grants (NYFVI)

Contact: New York Farm Viability Institute

A farmer-led nonprofit organization, the New York Farm Viability Institute (NYFVI) provides grant funding for

applied research and education projects that help farms increase profits and provide models for other farms. The Institute offers several grant programs with opportunities for farm-based projects.

Rural Development Grants and Loans

Contact: USDA Rural Development

The USDA also administers grants and loans through the Rural Development agency. The Rural Housing Service, Multi-Family Housing Processing Division, offers **Farm Labor Housing Loans and Grants (FLHLG)** to finance construction, repair or purchase of housing and related facilities for domestic farm laborers. **Value-Added Producer Grants (VAPG)** provide matching funds to agricultural producers for marketing value-added products and for farm-based renewable energy. Grants may be used for planning activities (\$100,000 maximum) or for working capital expenses (maximum \$300,000), but not both.

Small Business MicroLoans

Contact: Small Business Administration

The Small Business Administration (SBA) provides a number of financial assistance programs for small businesses. While the SBA does not make direct loans, it works with thousands of lenders and other intermediaries to facilitate the loan process. SBA's MicroLoan Program provides short-term loans up to \$25,000 for small-scale agricultural operations and other small businesses.

Northeast Sustainable Agriculture Research and Education (SARE)

Contact: USDA Northeast SARE

The USDA Northeast Region Sustainable Agriculture Research and Education (SARE) program offers grants to eligible farmers, researchers, educators and others who are working on innovative approaches to sustainable agriculture. Proposed projects should advance good stewardship, improve farm profitability and strengthen rural communities.

Farmer Grants encourage commercial producers to conduct and manage farm-based demonstration projects related to production or marketing techniques. A technical advisor, often an extension agent, crop consultant or other service professional, is required as a project consultant.

Partnership Grants provide the opportunity for farmers to participate in on-farm demonstrations, research, marketing and other projects that NE SARE has funded as partners of agricultural service providers who have designed projects.



Environmental Markets and Energy

An increasing number of farmers and agricultural landowners are interested in opportunities to generate renewable energy as a means of reducing business costs, diversifying their income sources and enhancing the environmental sustainability of their businesses. Other farmers are interested in reducing energy consumption or participating in emerging environmental markets, such as carbon trading. The following section describes financial incentives and programs available to help farmers tap into new environmental market and energy opportunities.

ENVIRONMENTAL MARKETS AND ENERGY PROGRAMS	PROGRAM PURPOSES				
	Bioenergy crop production	Income for providing environmental benefits	Renewable energy facility development	Income for renewable energy generation	Energy efficiency improvements
BCAP	✓			✓	
Environmental Services Markets		✓			
REAP			✓		
Anaerobic Digester Program			✓		
Energy Smart Loan Fund			✓		✓
Existing Facilities Program					✓
New Construction Program					✓
On-site Wind System Incentive Program			✓		
Solar-Electric System Incentive Program			✓		
REPI				✓	
Solar, Wind and Farm Waste Facility Tax Exemptions			✓		
Federal Energy & Energy Efficiency Incentives			✓		✓
VAPG*			✓		

*See Farm Viability Section, page 16

Biomass Crop Assistance Program (BCAP)

Contact: USDA Farm Service Agency

The 2008 Farm Bill authorized this new program to promote the cultivation of bioenergy crops in specified project areas. One farmer or a group of farmers may propose a Biomass Crop Assistance Program (BCAP) project area by providing evidence of eligible land, crops and a commitment from a biomass conversion facility. There is no minimum acreage requirement. Landowners enter into five-year contracts for annual and perennial crops, and 15-year contracts for woody biomass. Participating agricultural and forest landowners receive cost-share payments of up to 75 percent to establish an eligible crop, annual payments to support production, and funding to assist with the collection, harvest, storage and transportation of materials for use in a biomass conversion facility.

Environmental Services Markets

Contact: Chicago Climate Exchange or NYS Department of Environmental Conservation

Environmental services markets place an economic value on environmental benefits such as clean water, sequestering carbon to control climate change and protecting biodiversity. Through these markets, landowners can sell “credits” accumulated by adopting practices or technologies that generate desired environmental outcomes, such as no-till farming, more efficient use of nitrogen fertilizer and anaerobic digesters to offset greenhouse gas emissions.

Farms producing credits are known as “offset providers.” “Offset aggregators” buy credits from offset providers to sell to an environmental services market, such as the **Chicago Climate Exchange (CCX)**. Certain aggregators will combine credits from a number of small farms to trade on the energy market. A list of approved aggregators who sell to the CCX can be found on its Web site.

New York is one of 10 states implementing the **Regional Greenhouse Gas Initiative (RGGI)**, the first mandatory cap and trade program in the United States to reduce greenhouse gas emissions. The CO2 Budget Trading Program may provide opportunities for New York farmers to sell carbon credits to the New York Climate Exchange (NYCX) and the Northeast Climate Exchange (NECX).

Case Study: Patterson Dairy Farm, Auburn, N.Y.

A Carbon Trading Success Story

In 2005, farm owner Connie Patterson began using an anaerobic digester to convert dairy manure and food waste to electricity. The digester also provides an important environmental service by capturing methane, a contributor to global warming. Patterson works with the Environmental Credit Corporation to sell credits for this captured methane on the Chicago Climate Exchange. Patterson received \$1.2 million in grants from the NYS Energy Research and Development Authority, USDA Rural Development and the Agriculture Environmental Management program to install the \$1.5 million digester.

The electricity generated by the methane digester enabled Patterson to save \$80,000 in 2008 alone. Patterson Farms also noticed significantly less odor from manure storage and displacement of bedding costs by using digested manure solids.

Source: Curt Gooch, Scott Inglis, Jennifer Pronto, “Anaerobic Digestion at Patterson Farms, Inc.: Case Study,” Cornell University, Manure Management Program (www.manuremanagement.cornell.edu)

Financial Incentives for Energy

Contact: USDA Rural Development or NYS Energy Research and Development Authority

Grants, loans and rebates from a variety of sources and local, state and federal tax incentives are available for on-farm renewable energy production. Landowners are encouraged to apply for federal and state incentives to provide additional funding for the design, purchase and installation of energy efficient and renewable energy systems.

Rural Energy for America Program (REAP)

Formerly known as the USDA’s Renewable Energy and Energy Efficiency Program, the Rural Energy for America Program (REAP) provides grants of up to 25 percent of the cost of renewable energy systems and energy efficiency improvements for agricultural producers. The REAP also authorizes guarantees for loans as large as \$25 million.

New York State Energy Research and Development Authority (NYSERDA) Programs

The NYS Energy Research and Development Authority (NYSERDA) offers financial and technical assistance to businesses, industries, municipalities and residents

who pay the New York System Benefits Charge (SBC). Energy audits that identify cost-effective energy efficiency improvements to lower energy bills, increase productivity and reduce environmental impacts are provided at little or no cost to the farmer. Cost-share energy feasibility studies provide a detailed analysis to determine potential energy reductions and improved efficiencies on more complex systems. Incentives and loan rate reductions are available for eligible energy-efficient equipment and renewable energy projects.

Additional incentive programs available through NYSERDA to agricultural landowners include:

- *Anaerobic Digester Gas-to-Electricity Program:* Financial incentives support the purchase, installation and operation of anaerobic digester gas-to-electricity systems.
- *Energy Smart LoanSM Fund Program:* NYSERDA will buy down the interest rate of a loan for eligible energy-efficiency improvements or renewable technologies. The reduced interest rate is available for up to 10 years.
- *Existing Facilities Program:* Cost-share incentives are available for eligible energy efficient improvements to farm operations.
- *New Construction Program (NCP):* Technical assistance and financial incentives based on improved building energy efficiency are provided to design teams and building owners.
- *On-site (Small) Wind System Incentive Program:* Cash incentives are available for the installation of new wind generation systems by eligible installers.
- *Solar-Electric (PV) System Incentive Program:* Cash incentives are available for the installation of new solar electric or photovoltaic (PV) systems by eligible installers.

Renewable Energy Production Incentives

Contact: NYS Energy Research and Development Authority

Agricultural landowners can receive financial incentives—in the form of a tax credit or deduction or a direct cash payment—for renewable energy generation on their property. Production incentives are based on the amount of electricity produced (\$/kWh generated) or, for renewable fuels, on the number of gallons produced (\$/gallon).

Tax Incentives for Energy

Contact: NYS Office of Real Property Service, NYS Department of Taxation and Finance or Internal Revenue Service

New York offers personal and corporate tax incentives to encourage the investment in energy efficient products and renewable energy. Section 487 of Real Property Tax Law provides a 15-year real property tax exemption for solar, wind and farm-waste energy systems. This is a *local option* exemption, meaning that local governments are permitted to decide whether or not to allow it. The exemption applies only to general municipal and school district taxes; it cannot be applied to special assessments or special ad valorem levies.

The retail sale and installation of residential solar energy equipment are exempt from the state sales and use tax. The state law also permits local governments to grant an exemption from local sales tax. Publication 718-S of the NYS Department of Taxation and Finance is available online and details local solar sales tax rates and exemptions.

The federal Energy Policy Act of 2005 established a wide variety of tax credits for businesses and homeowners who buy fuel-efficient vehicles, install energy-efficient appliances and products, produce their own biodiesel or ethanol, or install renewable energy systems. The American Recovery and Reinvestment Act of 2009 extended many of these tax incentives.

Web Resources

Federal, state and nonprofit Web sites that offer additional information about environmental markets and energy include:

U.S. Department of Energy – www.eere.energy.gov

NYSERDA's Power Naturally – www.powernaturally.org

Database of State Incentives for Renewable Energy (DSIRE) – www.dsireusa.org

Tax Incentives Assistance Project (TIAP) – www.energytaxincentives.org

Resources

American Farmland Trust

www.farmland.org/newyork

New York State Office
(518) 581-0078

Western New York Office
(716) 652-0100

Farmland Information Center
(800) 370-4879
www.farmlandinfo.org

Chicago Climate Exchange

(312) 554-3350
chicagoclimatex.com

Cornell Cooperative Extension

(607) 255-2237
www.cce.cornell.edu
A directory of local offices is available online; local offices are also listed in the phone book under "[County name] County Cooperative Extension."

Farm to School
(607) 255-2730
<http://farmtoschool.cce.cornell.edu/>

Grazing Lands Conservation Initiative

(607) 334-4632, ext. 116 (NY coordinator)
www.glci.org

Internal Revenue Service

(800) 829-4933
www.irs.gov

Land Trust Alliance, Northeast Office

(518) 587-0774
www.lta.org

New York Farm Bureau

(518) 436-8495
www.nyfb.org

NY FarmLink

NY FarmNet

(800) 547-FARM
www.nyfarmlink.org
www.nyfarmnet.org

New York Farm Viability Institute

(315) 453-3823
www.farmviability.org

NYS Department of Agriculture and Markets

(518) 457-3880
(800) 554-4501
www.agmkt.state.ny.us

NYS Department of Environmental Conservation

Division of Lands and Forests
Bureau of Private Land Services
(518) 402-9425
www.dec.state.ny.us
A directory of regional offices is available online; regional offices are listed in the phone book under "New York State Environmental Conservation."

Regional Greenhouse Gas Initiative
(518) 402-8448

NYS Department of Taxation and Finance

Taxpayer Assistance Bureau
(800) 225-5829
www.tax.state.ny.us

NYS Energy Research and Development Authority

(866) NYSERDA
(518) 862-1090
www.nyserda.org

NYS Environmental Facilities Corporation

(800) 200-2200
www.nysefc.org

NYS Office of Real Property Services, Agricultural Unit

(518) 486-5446/(518) 474-2982
www.orps.state.ny.us

NYS Soil and Water Conservation Committee

NYS Soil and Water Conservation Districts
(518) 457-3738
www.nys-soilandwater.org
A directory of county offices is available online; County offices are also listed in the phone book under "[County name] Soil and Water Conservation District."

Northeast Sustainable Agriculture Research and Education Program (SARE)

www.nesare.org
(802) 656-0471

Small Business Administration

(800) 827-5722
www.sba.gov
A directory of NY district offices is available online.

NYS Farm Service Agency

New York State Farm Service Agency
(315) 477-6300
www.fsa.usda.gov/ny
A directory of USDA Service Centers is available online; local offices are listed in the phone book under "United States Agriculture Department Farm Service Agency."

USDA Natural Resources Conservation Service

(315) 477-6504
www.ny.nrcs.usda.gov (New York NRCS)
A directory of USDA Service Centers is available online; local offices are listed in the phone book under "United States Agriculture Department Natural Resources Conservation Service."

USDA Rural Development

USDA Rural Business Cooperative Service
(315) 477-6400
www.rurdev.usda.gov/ny





All of the options listed in this guide are valuable tools to help landowners protect their land. But these options exist within the context of federal, state and local policies. If landowners feel those policies need improvement, they can have a voice in those changes.

What you can do

- Take the next step — learn more about the opportunities described in this landowner guide. Contact American Farmland Trust and other resources that can help you and your community protect farmland and strengthen the future for agriculture.
- Help your community take control of its future — talk to your elected leaders about the benefits working lands provide.
- Speak up in support of public programs and incentives that keep farmland in production, promote environmental stewardship and strengthen farm viability.
- Be a steward of the land; encourage sustainable management practices that keep the land healthy.
- Prepare now for the future of your land, your business and your family. Consult with your legal, financial and tax advisors to develop your estate plan.

No Farms No Food No...

77% of America's fruits, vegetables and dairy products are grown near metro regions, on farmland that is in the path of development.

In New York, a farm is lost to development every three days.

Losing this land threatens our ability to grow local food, protect our drinking water and keep local economies strong.

America's farms produce so much more than food.



Join American Farmland Trust in supporting New York's farms.

Visit www.farmland.org/newyork or contact (518) 581-0078; newyork@farmland.org



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