AGRICULTURAL DISTRICT LEGISLATION
IN NEW YORK

As Amended Through April 1980

Compiled by
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This publication replaces A.E. Ext. 79-26, Legislation to Permit Agricultural Districts in New York as Amended Through 1979, which was issued in September 1979. It incorporates all the amendments passed to date into the original text of the law.
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The New York State Legislature, with the support of Governor Carey, in 1980 made extensive revisions in the Agricultural District Law it first passed in 1971. Previous changes have been made in the law, but the 1980 changes are the most extensive.

The most significant 1980 changes are the following:

1. The Department of Agriculture and Markets replaces the Department of Environmental Conservation as the principal state administering agency.

2. The State Board of Equalization and Assessment is instructed to use capitalized values as the primary basis for determining agricultural assessment values. Sale prices for farm land still may be considered, but are not to be the primary basis as in the past.

3. A new land classification system is to be used in setting agricultural assessment values. It is to be based on existing soil and climatic classifications rather than on estimates of average yield capabilities.

4. Landlords can now more easily obtain an agricultural value assessment on their land. In the past the land qualified only if the renter produced farm products valued at $10,000 or more on the rented land. Now it also qualifies if they rent it to any farmer who has other land that qualifies regardless of the amount of products produced on this land, and if they and the farmer have at least a 5-year rental arrangement on it. If the rented land is outside an agricultural district, however, the owner also must sign a commitment on it.

5. An Advisory Council on Agriculture has been substituted for the Agricultural Resources Commission.

The 1980 amendment also freezes the 1980 agricultural values at their 1979 levels, but this applies only to 1980.

Numerous minor changes in the law were necessitated by these major changes. The basic philosophy and intent of the original law was reaffirmed in the declaration of intent in the 1980 amendment.
Steps Required to Create a District

Forming an agricultural district is a somewhat complicated process. Districts start with local initiative, but must be reviewed and certified by both local and state agencies before they can be legally formed. The following ten steps summarize the process:

1. Landowners prepare a district proposal and submit it to the county legislative body. A minimum of 500 acres is required.

2. The county legislature appoints (if not previously done) an agricultural districting advisory committee of four farmers, four agribusinessmen and one county legislator.

3. The county legislature refers the proposal to the agricultural districting advisory committee and the county planning board for their recommendations.

4. The county legislative body may modify the district proposal in a manner consistent with the recommendations of the agricultural districting advisory committee and the county planning board or its own judgement.

5. The county legislature holds a public hearing on the proposal and subsequently may adopt it as a plan.

6. If the proposal is adopted as a plan, the county legislature submits the plan to the State Commissioner of Agriculture and Markets.

7. The Commissioner of Agriculture and Markets receives reports from the Commissioner of Environmental Conservation and the Secretary of State. State inspectors examine each proposed district in the field.

8. The Commissioner of Agriculture and Markets may certify the plan or a modification of it as eligible for a district.

9. After certification, the county legislature may hold another public hearing on the plan. If the plan was modified by the Commissioner of Agriculture and Markets, the county legislature is required to hold another public hearing.

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10. The county legislature may take final action to approve or disapprove the proposal. If no action is taken within a specified period, the plan automatically becomes effective as a district.

Every eight years each agricultural district must be reviewed. Another public hearing is to be held and the district is to be re-examined at county and state levels. If any portion of a district is in strong demand for non-farm uses at this time, the district may be modified or terminated. In other instances, where there is little or no demand for non-farm uses, the district may be enlarged. Adjoining land may become part of the district if the landowners so petition, and the county and state approve. Boundary changes, however, can be made only at these eight year intervals.

The Commissioner of Agriculture and Markets, after consulting with the Advisory Council on Agriculture, is authorized to create agricultural districts of 2,000 or more acres of land not already in an agricultural district if the land encompassed is predominantly unique and irreplaceable agricultural land. Such districts must have the approval of the heads of three other state agencies, the Commissioner of Environmental Conservation, the Secretary of State and the Director of the Division of the Budget. The Commissioner of Agriculture and Markets shall work closely with local officials, agricultural and other groups when creating such districts.

Summary of Provisions

Whether created by a county legislature or by the Commissioner of Agriculture and Markets, all districts are affected by the provisions of the Agricultural District Law. These provisions are:

1. Permit Agricultural Value Assessments - Farmers may have the value of their land in excess of its value for farming exempt from taxation if they meet certain qualifying requirements and file an annual application. Land which has received this exemption is subject to a maximum five year roll-back of exempted taxes if converted to a non-farm use. The rollback applies to only the acreage converted.

2. Limit Ordinances Affecting Agriculture - Local governments may not enact ordinances that would restrict or regulate farm structures or farm practices beyond the requirements of health and safety.

3. Instruct State Agencies to Encourage Farming - State agencies must modify administrative regulations and procedures to encourage the maintenance of commercial agriculture to the extent compatible with health, safety and any applicable federal regulations.

4. Modify Eminent Domain Proceedings - The right of public agencies to acquire farmland by eminent domain is modified, though not removed. These agencies are required to give serious consideration to alternative areas before good farmland can be taken for public uses.
5. **Restrict Public Funds for Non-farm Development** - The right of public agencies to advance funds for sewer, water and other facilities that would encourage non-farm development is modified.

6. **Limit Special Service Tax Assessments on Farmland** - The power of special districts to impose benefit assessments or special ad valorem levies on farmland for sewer, water, lighting, non-farm drainage, solid waste disposal, or other landfill operations is limited.

The Agricultural District Law also provides individual farmers who are not in a district the opportunity to receive an agricultural value assessment by filing an agricultural commitment. They must, in writing, commit their land to farming for eight years, and each year must recommit it for the next eight years. If any land in a commitment is converted to a non-farm use while the commitment is still in effect, it is subject to a large tax penalty equal to two times the taxes determined in the year following the conversion or breach of commitment. The penalty is levied on the total acreage in the commitment.

In the case of a conversion out of farming, under either a commitment or an agricultural district, the penalty or the roll-back payment is levied on the owner(s) as of the next taxable status date following the conversion. The owner(s) may be the person(s) who originally requested the agricultural value assessment or he may be a subsequent owner(s).

**Program Status**

As of May 15, 1980 there were 417 agricultural districts formed or certified within the state, encompassing more than 6.1 million acres of land. In addition, there were individual commitments outside of districts allowing for agricultural value assessment on several thousand acres. No state initiated agricultural districts of 2,000 acres of "unique and irreplaceable" land have been formed.

**Eight-Year Review**

The agricultural district legislation provides for the review of agricultural districts eight years after their creation and each eight years thereafter.

Review of the first districts created under the law is now underway. As of May 1980, sixteen (16) counties have been notified that review of 24 districts is required.

Counties are required to review districts and to hold a public hearing no earlier than 180 days nor later than 120 days prior to the eighth anniversary of each district.
Text of the Law as Amended

ARTICLE 25-AA-AGRICULTURAL DISTRICTS

Sec.

300. Declaration of legislative findings and intent.
301. Definitions.
302. Agricultural districting advisory committee.
303. Agricultural districts; creation.
304. Unique and irreplaceable agricultural land; creation of districts.
304-a. Determination of agricultural value.
305. Agricultural districts; effects.
306. Agricultural lands outside of districts; agricultural value assessments.
307. Promulgation of rules and regulations.
309. Advisory council on agriculture.

Sec. 300. Declaration of legislative findings and intent

It is the declared policy of the state to conserve and protect and to encourage the development and improvement of its agricultural lands for the production of food and other agricultural products. It is also the declared policy of the state to conserve and protect agricultural lands as valued natural and ecological resources which provide needed open spaces for clean air sheds, as well as for aesthetic purposes. The constitution of the state of New York directs the legislature to provide for the protection of agricultural lands. Agriculture in many parts of the state is under urban pressure from expanding metropolitan areas. This urban pressure takes the form of scattered development in wide belts around urban areas, and brings conflicting land uses into juxtaposition, creates high costs for public services, and stimulates land speculation. When this scattered development extends into good farm areas,

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ordinances inhibiting farming tend to follow, farm taxes rise, and hopes for speculative gains discourage investments in farm improvements. Many of the agricultural lands in New York state are in jeopardy of being lost for any agricultural purposes. Certain of these lands constitute unique and irreplaceable land resources of statewide importance. It is the purpose of this article to provide a means by which agricultural land may be protected and enhanced as a viable segment of the state's economy and as an economic and environmental resource of major importance.

Added L. 1971, C. 479, Sec. 1; Section 2 of L. 1971, C. 479, provided that this section be effective 90 days after June 17, 1971.

Sec. 301. Definitions

1. Viable agricultural land. Land highly suitable for agricultural production and which will continue to be economically feasible for such use if real estate taxes, farm use restrictions, and speculative activities are limited to levels approximating those in commercial agricultural areas not influenced by the proximity of urban and related nonagricultural development.

2. Unique and irreplaceable agricultural land. Land which is uniquely suited for the production of high value crops, including, but not limited to fruits, vegetables and horticultural specialties.

3. Land used in agricultural production. Not less than ten acres of land used in the preceding two years for the production for sale of crops, livestock and livestock products of an average gross sales value of ten thousand dollars or more. Land used in agricultural production shall not include land or portions thereof used for processing or retail merchandising of such crops, livestock or livestock products. Land used in agricultural production shall also include:

a. Rented land which otherwise satisfies the requirements for eligibility for an agricultural value assessment;

b. Land of not less than ten acres used for the production for sale of crops, livestock or livestock products, exclusive of woodland products, which does not independently satisfy the gross sales requirement, where such land was used in such production for the preceding two years and currently is being so used under a rental arrangement of five or more years in conjunction with land which qualifies for an agricultural value assessment;

c. Land used in support of a farm operation or land used in agricultural production, constituting a portion of a parcel, as identified on the assessment roll, which also contains land qualified for an agricultural value assessment.
4. Crops, livestock and livestock products include but are not limited to the following:

a. Field crops, including corn, wheat, oats, rye, barley, hay, potatoes, dry beans.

b. Fruits, including apples, peaches, grapes, cherries, berries.

c. Vegetables, including tomatoes, snap beans, cabbage, carrots, beets, and onions.

d. Horticultural specialties, including nursery stock, ornamental shrubs, ornamental trees and flowers.

e. Livestock and livestock products, including cattle, sheep, hogs, goats, horses, poultry, furbearing animals, milk, eggs, furs.

f. Woodland products, including logs, lumber, posts, firewood, and maple syrup, if such products are produced on property otherwise used for agricultural production. For purposes of computing total agricultural production under sections three hundred five and three hundred six of this article, the sale of woodland products may be included up to a maximum annual amount of two thousand dollars.

5. Agricultural value. The market value of land for agricultural production purposes if no other use were possible.

As amended L. 1972, C. 712, Sec. 1; L. 1978, C. 241, Sec. 1; L. 1979, C. 266, Sec. 1; L. 1980, C. 79, Sec. 3.

Sec. 302. Agricultural districting advisory committee

1. A county legislative body may establish an agricultural districting advisory committee which shall consist of four active farmers and four agribusinessmen residing within the county and a member of the county legislative body, who shall serve as the chairman of the committee. Such a committee shall be established in the event no such committee exists and a petition is received by the county legislative body for the creation of an agricultural district pursuant to subdivision one of section three hundred three. The members of such committee shall be appointed by and shall serve at the pleasure of the chairman of the county legislative body. The members shall serve without salary, but the county legislative body may entitle each such member to reimbursement for his actual and necessary expenses incurred in the performance of his official duties. Such committee shall advise the county legislative body and work with the county planning board in relation to the proposed establishment, modification, and termination of agricultural districts. In particular, the committee
shall render expert advice relating to the desirability of such action, including advice as to the nature of farming and farm resources within the proposed area and the relation of farming in such area to the county as a whole.

2. Upon the request of one or more owners of land used in agricultural production the committee may review the land classification for such land established by the department of agriculture and markets, consulting with the district soil and water conservation office, and the county cooperative extension service office. After such review, the committee may recommend revisions to the classification of specific land areas based on local soil, land and climatic conditions to the department of agriculture and markets.

Added L. 1971, C. 479, Sec. 2. as amended L. 1972, C. 700, Sec. 1; L. 1980, C. 79, Sec. 4.

Sec. 303. Agricultural districts; creation

1. Any owner or owners of land may submit a proposal to the county legislative body for the creation of an agricultural district within such county, provided that such owner or owners own at least five hundred acres or at least ten percent of the land proposed to be included in the district, whichever is greater. Such proposal shall be submitted in such manner and form as may be prescribed by the commissioner of agriculture and markets, and shall include a description of the proposed district, including the boundaries thereof.

2. Upon the receipt of such a proposal, the county legislative body:

   a. shall thereupon provide notice of such proposal by publishing a notice in a newspaper having general circulation within the proposed district and by posting such notice in five conspicuous places within the proposed district. The notice shall contain the following information:

      (1) a statement that a proposal for an agricultural district has been filed with the county legislature pursuant to this article;

      (2) a statement that the proposal will be on file open to public inspection in the county clerk's office;

      (3) a statement that any municipality whose territory encompasses the proposed district or any landowner who owns at least ten percent of the land proposed to be included within the proposed modification of the proposed district may propose a modification of the proposed district in such form and manner as may be prescribed by the commissioner of agriculture and markets;
(4) a statement that the proposed modification must be filed with the county clerk and the clerk of the county legislature within thirty days after the publication of such notice;

(5) a statement that at the termination of the thirty day period, the proposal and proposed modifications will be submitted to the county planning board and county agricultural advisory committee, and that thereafter a public hearing will be held on the proposal, proposed modifications and recommendations of the board and committee.

b. shall receive any proposals for modifications of such proposal which may be submitted by such landowners or municipalities within thirty days after the publication of such notice;

c. shall, upon the termination of such thirty day period, refer such proposal and proposed modifications to the county planning board, which shall, within forty-five days, report to the county legislative body the potential effect of such proposal and proposed modifications upon the county's planning policies and objectives;

d. shall simultaneously, upon the termination of such thirty day period, refer such proposal and proposed modifications to the agricultural districting advisory committee, which shall, within forty-five days report to the county legislative body its recommendations concerning the proposal and proposed modifications, and;

e. shall hold a public hearing in the following manner:

(1) The hearing shall be held at a place within the proposed district or otherwise readily accessible to the proposed district;

(2) The notice shall contain the following information:

(a) a statement of the time, date and place of the public hearing;

(b) a description of the proposed district, any proposed additions and any recommendations of the planning board or advisory committee;

(c) a statement that the public hearing will be held concerning:

   (i) the original proposal;

   (ii) any written amendments proposed during the thirty day review period;
(iii) any recommendations proposed by the agricultural
districting advisory committee and/or the county planning
board.

(3) The notice shall be published in a newspaper having a general
circulation within the proposed district and shall be given in writing
to those municipalities whose territory encompasses the proposed dis-
trict and any proposed modifications, owners of real property within
such a proposed district or any proposed modifications who are listed
on the most recent assessment roll, the commissioner of agriculture and
markets, the commissioner of environmental conservation, the secretary
of state and the advisory council on agriculture.

3. The following factors shall be considered by the county planning board,
the agricultural districting advisory committee, and at any public hearing:

   i. the viability of active farming within the proposed district and in
      areas adjacent thereto;

   ii. the presence of any viable farmland within the proposed district
      and adjacent thereto that are not now in active farming;

   iii. the nature and extent of land uses other than active farming within
        the proposed district and adjacent thereto;

   iv. county developmental patterns and needs; and

   v. any other matter which may be relevant.

In judging viability, any relevant agricultural viability maps prepared by
the commissioner of agriculture and markets shall be considered, as well as
soil, climate, topography, other natural factors, markets for farm products, the
extent and nature of farm improvements, the present status of farming, antici-
pated trends in agricultural economic conditions and technology, and such other
factors as may be relevant.

4. The county legislative body, after receiving the reports of the county
planning board and the agricultural districting advisory committee, and after
such public hearing may adopt as a plan the proposal or any modification of the
proposal it deems appropriate, including the inclusion, to the extent feasible, of
adjacent viable farm lands, and, the exclusion, to the extent feasible, of
nonviable farm land and non-farm land. The county legislative body shall act to
adopt or reject the proposal, or any modification of it, no later than one hun-
dred eighty days from the date the proposal was submitted to this body. Upon
the adoption of a plan, the county legislative body shall submit it to the com-
missioner of agriculture and markets. The commissioner may, upon application by
the county legislative body and for good cause shown, extend the period for
 adoption and submission once for an additional thirty days. Where he does so,
the county legislative body may extend the period for the report from the county
planning board and/or the period for the report from the agricultural district-
ing advisory committee.

5. The commissioner of agriculture and markets shall have sixty days after
receipt of the plan within which to certify to the county legislative body
whether the proposal, or a modification of the proposal, is eligible for dis-
tricting, whether the area to be districted consists predominantly of viable
agricultural land, and whether the plan of the proposed district is feasible,
and will serve the public interest by assisting in maintaining a viable agri-
cultural industry within the district and the state. The commissioner of
agriculture and markets shall submit copies of such plan to the commissioner of
environmental conservation and to the secretary of state, who shall have thirty
days within which to report their respective determinations to the commissioner
of agriculture and markets. A copy of such plan shall also be provided to the
advisory council on agriculture. The commissioner of agriculture and markets
shall not certify the plan as eligible for districting unless, (a) the com-
missioner of environmental conservation has determined that the area to be
districted is consistent with state environmental plans, policies and objec-
tives, and (b) the secretary of state has determined that the districting of the
area is consistent with state comprehensive plans, policies and objectives.

6. Within sixty days after the certification of the commissioner of
agriculture and markets that the proposed area is eligible for districting, and
that districting would be consistent with state environmental plans, policies
and objectives, the county legislative body may hold a public hearing on the
plan, except that it shall hold a public hearing if the plan was modified by the
commissioner of agriculture and markets or was modified by the county legisla-
tive body after they held the public hearing required by paragraph e of sub-
division two of this section and such modification was not considered at the
original hearing. Notice of any such hearing shall be in a newspaper having
gen-eral circulation in the area of the proposed district and individual notice,
in writing, to those municipalities whose territories encompass the proposed
district modifications, the persons owning land directly affected by the pro-
posed district modifications, the commissioner of agriculture and markets, the
commissioner of environmental conservation, the secretary of state and the
advisory council on agriculture. The proposed district, if certified without
modification by the commissioner of agriculture and markets, shall become
effective thirty days after the termination of such public hearing or, if there
is no public hearing, ninety days after such certification unless its creation
is disapproved by the county legislative body within such period. Provided,
however, that if, on a date within the thirty days after the termination of such
public hearing or, if there is no public hearing, within the ninety days after
such certification, the county legislative body approves creation of the dis-
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district, such district shall become effective on such date. Provided, further, that notwithstanding any other provision of this subdivision, if the commissioner of agriculture and markets modified the proposal, the district shall not become effective unless the county legislative body approves the modified district; such approval must be given on a date within the thirty days after the termination of the public hearing; and the district, if approved, shall become effective on such date. Before approving or disapproving any proposal modified by the commissioner of agriculture and markets, the county legislative body may request reports on such modified proposal, from the county planning board and the agricultural districting advisory committee.

7. Upon the creation of an agricultural district, the description thereof shall be filed by the county legislative body with the county clerk and the commissioner of agriculture and markets.

8. The county legislative body shall review any district created under this section eight years after the date of its creation and every eight years thereafter. In conducting such review, the county legislative body shall ask for the recommendations of the county planning board and the agricultural advisory committee, and shall, at least one hundred twenty days prior to the end of the eighth year and not more than one hundred eighty days prior to such date, hold a public hearing at a place within the district or otherwise readily accessible to the district upon notice in a newspaper having a general circulation within the district and individual notice, in writing, to those municipalities whose territories encompass the district, the persons owning land within the district, the commissioner of agriculture and markets, the commissioner of environmental conservation, the secretary of state, and the advisory council on agriculture. The county legislative body, after receiving the reports of the county planning board and the agricultural districting advisory committee and after the public hearing, may terminate the district at the end of such eight year period by filing a notice of termination with the county clerk and the commissioner of agriculture and markets, or may modify the district in the same manner as is provided in subdivisions four, five, six and seven of this section relating to the creation of a district. If the county legislative body does not act, or if a modification of a district is rejected, the district shall continue as originally constituted unless the commissioner of agriculture and markets, after consultation with the advisory council on agriculture, terminates such district, by filing a notice thereof with the county clerk, because: (a) the continuance of the district would not be consistent with state environmental plans, policies and objectives, or (b) the area in the district is no longer predominantly viable agricultural land, or (c) the commissioner of environmental conservation has determined that the continuance of the district would not be consistent with state environmental plans, policies and objectives, or (d) the secretary of state has determined that the continuance of the district would not be consistent with state comprehensive plans, policies and objectives, except, however, if the commissioner of agriculture and markets certifies to the county legislative body that he will not approve the continuance of the district unless modified, such modified district may be established in the same manner in subdivision six of this section.
Sec. 304. Unique and irreplaceable agricultural land; creation of districts

1. Four years after the effective date of this act, the commissioner of agriculture and markets, after consulting with the advisory council on agriculture, may create agricultural districts covering any land in units of two thousand or more acres not already districted under section three hundred three, if (a) the land encompassed in a proposed district is predominantly unique and irreplaceable agricultural land; (b) the commissioner of environmental conservation has determined that such district would further state environmental plans, policies and objectives; (c) the secretary of state has determined that such proposed district would be consistent with state comprehensive plans, policies and objectives and (d) the director of the division of the budget has given approval of the establishment of such area.

2. Prior to creating an agricultural district under this section, the commissioner of agriculture and markets shall work closely, consult and cooperate with local elected officials, planning bodies, agriculture and agribusiness interests, community leaders, and other interested groups. The commissioner shall give primary consideration to local needs and desires, including local zoning and planning regulations as well as regional and local comprehensive land use plans. The commissioner shall file a map of the proposed district in the office of the clerk of any municipality in which the proposed district is to be located, and shall provide a copy thereof to the chief executive officer of any such municipality and the presiding officer of the local governing body, and, upon request, to any other person. The commissioner shall publish a notice of the filing of such proposed map and the availability of copies thereof in a newspaper of general circulation within the area of the proposed district, which notice shall also state that a public hearing will be held to consider the proposed district at a specified time and at a specified place either within the proposed district or easily accessible to the proposed district on a date not less than thirty days after such publication. In addition, the commissioner shall give notice, in writing, of such public hearing to persons owning land within the proposed district. The commissioner shall conduct a public hearing pursuant to such notice, and in addition, any person shall have the opportunity to present written comments on the proposed district within thirty days after the public hearing. After due consideration of such local needs and desires, including such testimony and comments, if any, the commissioner may affirm, modify or withdraw the proposed district. Provided, however, that if the commissioner modifies the proposal to include any land not included in the proposal as it reads when the public hearing was held, the commissioner shall hold another public hearing, on the same type of published and written notice,
and with the same opportunity for presentation of written comments after the hearing. Then the commissioner may affirm, modify or withdraw the proposed district, but he may not modify it to include land not included in the proposal upon which the second hearing was held.

3. Upon such affirmation or modification, a map of the district shall be filed by the commissioner of agriculture and markets with the county clerk of each county in which the district or a portion thereof is located and publication of such filing shall be made in a newspaper of general circulation within the district to be created. The creation of the district shall become effective thirty days after such filing and publication.

4. The commissioner of agriculture and markets shall review any district created under this section, in consultation with the advisory council on agriculture, the commissioner of environmental conservation, the secretary of state and the director of the division of the budget, eight years after the date of its creation and every eight years thereafter. Each such review shall include consultations with local elected officials, planning bodies, agricultural and agribusiness interests, community leaders, and other interested groups and shall also include a public hearing at a specified time and at a specified place either within the district or easily accessible to the proposed district, notice of such hearing to be published in a newspaper having general circulation within the district. In addition, the commissioner of agriculture and markets shall give notice, in writing, of such public hearing to persons owning land in the districts. After any such review, the commissioner of agriculture and markets may modify such district so as to exclude land which is no longer predominantly unique and irreplaceable agricultural land or to include additional such land, provided: (a) such modification would serve the public interest by assisting in maintaining a viable agricultural industry within the district and the state; (b) the commissioner of environmental conservation has determined that such modification would further state environmental plans, policies and objectives; (c) the secretary of state has determined that such modification would be consistent with state comprehensive plans, policies and objectives; and (d) such modification has been approved by the director of the division of the budget. Provided, further, that if the commissioner of agriculture and markets modifies the district to include additional land, he shall hold another public hearing, on the same type of published and written notice. Then the commissioner may again modify or dissolve the district, but he may not modify it to include land not included in the proposed modification upon which the second hearing was held. After any such review the commissioner of agriculture and markets, after consultation with the advisory council on agriculture, shall dissolve any such district if (a) the land within the district is no longer predominantly unique and irreplaceable agricultural land or (b) the commissioner of environmental conservation has determined that the continuation of the district would not further state environmental plans, policies and objectives, or (c) the secretary of state has determined that the continuation of the district would be inconsistent with state comprehensive plans, policies and objectives. A modification or
dissolution of a district shall become effective in the same manner as it
provided for in subdivision three of this section, except that in the case of
dissolution, a notice of dissolution shall be filed instead of a map.

As amended L. 1972, C. 712, Sec. 3; L. 1974, C. 864, Sec. 1; L. 1975, C. 464,
Sec. 5; L. 1980, C. 79, Sec. 6.

304-a. Determination of agricultural value

1. a. Agriculture value per acre shall be determined annually by the state
board of equalization and assessment by ascertaining the average value per acre
of lands used in agricultural production in New York state using the land
classification system developed by the department of agriculture and markets and
a capitalization of income method which uses a capitalization rate equal to the
annual five year average effective interest rate on new federal land bank loans
made in the Springfield federal land bank district for the five year period
immediately preceding the year for which agricultural values are being deter-
mined and economic profiles developed by the state board of equalization and
assessment. Separate determinations may be made, where deemed appropriate, for
different areas of the state.

b. The state board of equalization and assessment, during development of
the agricultural values, may make suitable adjustments to the economic data used
in the income capitalization computation consistent with the index of prices
received by farm units for agricultural products and prices paid for goods,
services and commodities essential to the production of those agricultural
products, data published by the United States department of agriculture with
respect to its index numbers of average value per acre of farm real estate and
such other data as may be appropriate, including sale prices for land sold for
agricultural use as commercial units, if such sales are reasonably related to
the value of such land used for agricultural purposes.

c. Determination of agriculture value per acre shall be made following a
review of comments and recommendations by the advisory council on agriculture
and after a public hearing by the state board of equalization and assessment or
its duly designated representative. In making its determination, the state
board of equalization and assessment shall: (1) describe the manner in which it
has implemented the income capitalization methodology, including any adjustments
it has made to the agricultural economic data; (2) respond to any recommenda-
tions made by the advisory council on agriculture, stating which recommendations
it has adopted, and the reasons for which it may have disregarded any recommenda-
tions; and (3) specify any changes made as a result of information provided at
the public hearing conducted pursuant to this paragraph.
d. The state board of equalization and assessment shall annually certify its determination of agricultural value per acre to the assessor of each assessing unit.

2. a. The state board of equalization and assessment shall promulgate rules establishing the methodology for implementation of subdivisions one and two of this section, after consulting with the New York State college of agriculture and life sciences at Cornell university, the department of agriculture and markets, financial institutions, farming and agricultural business representatives, others directly knowledgeable about agricultural economic data and following a review of comments and recommendations of the advisory council on agriculture. Such rules shall include a description of the types of agricultural economic data and the methods for their compilation and computation for development of the economic profiles and a delineation of the process to be followed in applying the income capitalization method.

b. Agricultural economic data on which to base the economic profiles shall be gathered by the New York State college of agriculture and life sciences at Cornell university, the crop reporting service of the New York State department of agriculture and markets and such other sources as may be appropriate, consistent with the types of data and methods set forth for the income capitalization methodology.

3. a. It shall be the responsibility of the commissioner of agriculture and markets to establish a land classification system based on soils productivity and capability which takes into account climatic conditions. In so doing, the commissioner shall foster participation by agricultural districting advisory committees, district soil and water conservation committees, and the cooperative extension service and consult with other state agencies, appropriate federal agencies, municipalities, the New York State college of agriculture and life sciences at Cornell university and farm organizations.

b. The initial land classification system shall be promulgated by rule by the commissioner following a review of comments and recommendations of the advisory council on agriculture and after a public hearing. In making any subsequent revisions to the land classification system the commissioner may, in his discretion, conduct a public hearing. The commissioner shall certify to the state board of equalization and assessment the initial land classification system and any subsequent revisions thereto.

c. The commissioner shall prepare such materials as may be needed for the utilization of the land classification system and provide assistance to landowners and local officials in its use.

4. a. In carrying out their responsibilities under this section, the state board of equalization and assessment and the commissioner shall keep the advi-
Advisory council on agriculture fully apprised of matters relating to its duties and responsibilities.

b. In doing so the state board of equalization and assessment and the commissioner shall provide, in a timely manner, any materials needed by the advisory council on agriculture to carry out its responsibilities under this section.

Added L. 1980, C. 79, Sec. 7.

Sec. 305. Agricultural districts; effects

1. Agricultural value assessments. a. Any owner of land used in agricultural production within an agricultural district shall be eligible for an agricultural value assessment pursuant to this section. If an applicant owning not less than ten acres rents land from another for use for agricultural production, the gross sales value of the agricultural products produced on such rented land shall be added to the gross sales value of agricultural products produced on the land of the applicant for purposes of determining eligibility for an agricultural value assessment on the land of the applicant. Such assessment shall be granted only upon an annual application by the owner of such land on a form prescribed by the state board of equalization and assessment. The applicant shall furnish to the assessor such information as the state board of equalization and assessment shall require, including land classification information prepared for his land used in agricultural production by the soil and water conservation district office in his county. Such application shall be filed with the assessor of the city, town, village or county having the power to assess property for taxation on or before the appropriate taxable status date of such city, town, village or county. If the assessor is satisfied that the applicant is entitled to an agricultural value assessment, he shall approve the application and the land shall be assessed pursuant to this section. The assessor shall not less than ten days prior to the date for hearing complaints in relation to assessments mail to each applicant, who has included with his application at least one self-addressed, pre-paid envelope, a notice of the approval or denial of the application. Such notice shall be on a form prescribed by the state board of equalization and assessment. Failure to mail any such notice or failure of the owner to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on such real property.

b. That portion of the value of land utilized for agricultural production within an agricultural district which represents an excess above the agricultural value ceiling as determined in accordance with this subdivision shall not be subject to real property taxation. Such excess amount if any shall be entered on the assessment roll in such manner as shall be prescribed by the state board of equalization and assessment.
c. The assessor shall utilize such average value per acre as certified by such state board in determining the amount of the assessment of farm lands eligible for agricultural value assessments under this article by multiplying it by the number of acres of land utilized for agricultural production and adjusting such result by application of the latest state equalization rate or special equalization rate established for such jurisdiction. This resulting amount shall be the agricultural value ceiling for such lands. Where a special equalization rate has been established by the state board pursuant to subdivision two of section four hundred eighty-nine-l or subdivision two of section six hundred six of the real property tax law, the assessor is directed and authorized to recomputate the agricultural value ceiling on the assessment roll by applying such special equalization rate instead of the latest state equalization rate in computing the agricultural value ceiling, and to make the appropriate corrections on the assessment roll, notwithstanding the fact such assessor may receive the special equalization rate after the final completion, verification and filing of such assessment roll. In the event that the assessor does not have custody of the roll when such recomputation is accomplished, the assessor shall certify such recomputation of the agricultural value ceiling to the local officers having custody and control of such roll, and such local officers are hereby directed and authorized to enter the recomputed agricultural value ceilings certified by the assessor on such roll.

d. If any land within an agricultural district utilized for agricultural production is converted to a use other than agricultural production, each appropriate taxing jurisdiction shall compute an amount ascertained by applying the applicable tax rate for each of the preceding five years to the excess amount of assessed valuation of such land as set forth on the assessment rolls for such year as provided for in paragraph a and b of this subdivision. Such amount shall be the roll-back taxes to be levied and collected on the first assessment roll prepared subsequent to such conversion in the same manner and at the same time as other taxes. If such converted land constitutes only a portion of a parcel described on the assessment roll, the assessor shall apportion the assessment of such parcel on the first assessment roll prepared subsequent to the conversion and enter the apportioned amount attributable to the portion converted as a separately assessed parcel on the assessment roll. Such apportionment shall be made for each of the years to which roll-back taxes apply. The assessor shall also apportion the agricultural value ceiling applicable to such parcel for each of the years to which roll-back taxes apply. The difference between such apportioned assessment of the portion converted and such apportioned agricultural value ceiling attributable thereto shall constitute the excess amount of value to which roll-back taxes shall apply for each applicable year.

Roll-back taxes shall be levied and collected on the first assessment roll prepared subsequent to such conversion in the same manner and at the same time as other taxes are imposed and levied on such roll.
Provided, however, that in the event that such land or any portion thereof is converted to a use other than agricultural production by virtue of a taking by eminent domain or other involuntary proceeding, except a tax sale, such land or any portion thereof involuntarily converted to uses other than agricultural production shall not be subject to roll-back taxes. In the event the land involuntarily converted to a use other than agricultural production constitutes only a portion of a parcel described on the assessment roll, the assessor shall apportion the assessment, and enter the portion involuntarily converted as a separately assessed parcel on the appropriate portion of the assessment roll. The assessor shall adjust the agricultural value ceiling attributable to the portion of the parcel not subject to the involuntary conversion by subtracting the proportionate part of the agricultural value ceiling attributable to the portion involuntarily converted.

e. In connection with any district created under section three hundred four of this article, the state shall provide assistance to each taxing jurisdiction in an amount equal to one-half of the tax loss that results from requests for agricultural value assessments in the district. The amount of such tax loss shall be computed annually by applying the applicable tax rate to an amount computed by subtracting the agricultural value assessment from the assessed value of the property on the assessment roll completed and filed prior to July first, nineteen hundred seventy-one, taking into consideration any change in the level of assessment. The chief fiscal officer of a taxing jurisdiction entitled to state assistance under this article shall make application for such assistance to the state board of equalization and assessment on a form approved by such board and containing such information as the board shall require. Upon approval of the application by such board, such assistance shall be apportioned and paid to such taxing jurisdiction on the audit and warrant of the state comptroller out of moneys appropriated by the legislature for the purpose of this article; provided, however, that any such assistance payment shall be reduced by one-half the amount of any roll-backs levied under paragraph e of this subdivision for land in any district created under section three hundred four of this article, unless one-half the amount of such roll-backs have already been used to reduce a previous assistance payment under this paragraph f.*

f. Notwithstanding any inconsistent general, special or local law to the contrary, if a natural disaster, act of God, or continued adverse weather conditions shall destroy the agricultural production and such fact is certified by the cooperative extension service and, as a result, such production does not produce a gross average sales value of ten thousand dollars or more, the owner may nevertheless qualify for an agricultural value assessment provided the owner shall substantiate in such manner as prescribed by the state board of equalization and assessment that the agricultural production initiated on such land would have produced an average gross sales value of ten thousand dollars or more but for the natural disaster, act of God or continued adverse weather conditions.

*So in original. Probably should read "e."
2. Limitation on local regulation. No local government shall exercise any of its powers to enact local laws or ordinances within an agricultural district in a manner which would unreasonably restrict or regulate farm structures or farming practices in contravention of the purposes of the act unless such restrictions or regulations bear a direct relationship to the public health or safety.

3. Policy of state agencies. It shall be the policy of all state agencies to encourage the maintenance of viable farming in agricultural districts and their administrative regulations and procedures shall be modified to this end insofar as is consistent with the promotion of public health and safety and with the provisions of any federal statutes, standards, criteria, rules, regulations, or policies, and any other requirements of federal agencies, including provisions applicable only to obtaining federal grants, loans, or other funding.

4. Limitation on the exercise of eminent domain and on the advance of public funds. a. Any agency of the state, any public benefit corporation or any local government which intends to acquire land or any interest therein, provided that the acquisition from any one actively operated farm within the district would be in excess of ten acres or that the total acquisition within the district would be in excess of one hundred acres, or which intends to advance a grant, loan, interest subsidy or other funds within a district for the construction of dwellings, commercial or industrial facilities, water or sewer facilities to serve non-farm structures, shall at least thirty days prior to such action file a notice of intent with the commissioner of agriculture and markets, containing such information and in such manner and form as he may require. Such notice of intent shall contain a report justifying the proposed action including an evaluation of alternatives which would not require action within the agricultural district.

b. Upon receipt of such notice, the commissioner of agriculture and markets shall thereupon forward a copy of such notice to the commissioner of environmental conservation, the secretary of state and the advisory council on agriculture. The commissioner of agriculture and markets, in consultation with the commissioner of environmental conservation, the secretary of state and the advisory council on agriculture, shall review the proposed action to determine what the effect of such action would be upon the preservation and enhancement of agriculture and agricultural resources within the district, state environmental plans, policies and objectives, and state comprehensive plans, policies and objectives.

c. If the commissioner of agriculture and markets finds that such proposed action might have an unreasonably adverse effect upon such goals, resources, plans, policies or objectives, the commissioner shall issue an order within such thirty day period to such agency, corporation or government directing such agency, corporation or government not to take such action for an additional period of sixty days immediately following such thirty day period.
d. During such additional sixty day period, the commissioner of agriculture and markets shall hold a public hearing concerning such proposed action at a place within the district or otherwise easily accessible to the district upon notice in a newspaper having a general circulation within the district, and individual notice, in writing, to the municipalities whose territories encompass the district, the commissioner of environmental conservation, the secretary of state, the advisory council on agriculture and the agency, corporation or government proposing to take such action. On or before the conclusion of such additional sixty day period, the commissioner of agriculture and markets shall report his findings to the agency, corporation or government proposing to take such action, to any public agency having the power of review of or approval of such action, and in a manner conducive to the wide dissemination of such findings, to the public.

e. The commissioner of agriculture and markets may request the attorney general to bring an action to enjoin any such agency, corporation or government from violating any of the provisions of this subdivision.

f. This subdivision shall not apply to any emergency project which is immediately necessary for the protection of life or property.

5. Limitation on power to impose benefit assessments or special ad valorem levies in certain improvement districts or benefit areas. Within improvement districts or areas deemed benefited by town improvements for sewer, water, lighting, non-farm drainage, solid waste disposal or other landfill operations, no benefit assessments or special ad valorem levies may be imposed on land used primarily for agricultural production within an agricultural district on the basis of frontage, acreage, or value, except a lot not exceeding one-half acre surrounding any dwelling or non-farm structure located on said land unless such benefit assessments or ad valorem levies were imposed prior to the formation of the agricultural district.

As amended L. 1972, C. 712, Sec. 4; L. 1973, C. 232, Secs. 1, 2; L. 1974, C. 169, Sec. 1; L. 1975, C. 464, Sec. 6: L. 1975, C. 717, Sec. 1; L. 1976, C. 576, Sec. 1; L. 1978, C. 663, Sec. 1; L. 1979, C. 266, Sec. 2; L. 1980, C. 79, Sec. 9.

Sec. 306. Agricultural lands outside of districts; agricultural value assessments

1. Any owner of land used in agricultural production may make a commitment on a form to be prescribed by the state board of equalization and assessment to continue to use such land exclusively for agricultural production for the next succeeding eight years. If an applicant owning not less than ten acres rents land from another for use for agricultural production the gross sales value
of the agricultural products produced on such rented land shall be added to the gross sales value of agricultural products produced on the land of the applicant for purposes of determining eligibility for an agricultural value assessment on the land of the applicant.

Such commitment shall be filed annually with the county clerk of the county in which such land is located, at a time and in a manner to be prescribed by the state board of equalization and assessment, and shall entitle such land to be assessed for real property tax purposes pursuant to paragraphs a, b and f of subdivision one of section three hundred five of this article as if such land were in an agricultural district.

2. In the event, any part of such land is converted by such owner or by any subsequent owner, during the period of any such commitment, to a use other than for agricultural production, such conversion shall constitute a breach of commitment and shall disqualify all of the land subject to such commitment from being entitled to an agricultural value assessment, and shall subject all of the land subject to such commitment to an additional amount in compensation for the prior benefits of agricultural value assessments, equal to two times the taxes determined in the year following the breach of commitment for all of the land previously under commitment. This amount shall be added by the local taxing jurisdiction to the taxes determined for that year, and when levied, shall become a tax lien on such land. Provided, however, that in the event that such land or any portion thereof is converted to a use other than agricultural production by virtue of a taking by eminent domain or other involuntary proceeding, except a tax sale, such involuntary conversion of such land or any portion thereof to uses other than agricultural production shall not constitute a breach of commitment. In the event the land involuntarily converted to a use other than agricultural production constitutes only a portion of a parcel described on the assessment roll, the assessor shall apportion the assessment, and enter the portion involuntarily converted as a separately assessed parcel on the appropriate portion of the assessment roll. The assessor shall adjust the agricultural value ceiling attributable to the portion of the parcel not subject to the involuntary conversion by subtracting the proportionate part of the agricultural value ceiling attributable to the portion involuntarily converted.

3. Upon the inclusion of agricultural lands subject to a pre-existing commitment in an agricultural district formed pursuant to section three hundred three, such commitment shall become null and void and provisions of section three hundred five shall be controlling. Upon such inclusion, the owner of such land shall file a certificate of cancellation with the county clerk. Such certificate of cancellation shall be filed in the same manner and place as the commitment was filed.

As amended L. 1972, C. 712, Sec. 4; L. 1973, C. 232, Sec. 3; L. 1976, C. 576, Secs. 2, 3; L. 1980, C. 79, Sec. 11.
Sec. 307. Promulgation of rules and regulations

The state board of equalization and assessment and the commissioner of agriculture and markets are each empowered to promulgate such rules and regulations and to prescribe such forms as each shall deem necessary to effectuate the purposes of this article. Where a document or any other paper or information is required, by such rules and regulations or by any provision of this article, to be filed with, or by a county clerk or any other local official, such clerk or other local official may file such document, paper or information as he deems proper, but he shall also file or record it in any manner directed by the state board of equalization and assessment, by rule or regulation. In promulgating such a rule or regulation, such board shall consider, among any other relevant factors, the need for security of land titles, the requirement that purchasers of land know of all potential tax and penalty liabilities, and the desirability that the searching of titles not be further complicated by the establishment of new sets of record books.

As amended L. 1972, C. 712, Sec. 4; L. 1980, C. 79, Sec. 12.

Sec. 309. Advisory council on agriculture

1. There shall be established within the department the advisory council on agriculture, to advise and make recommendations to the state agencies on state government plans, policies and programs affecting agriculture, as outlined below, and in such areas as its experience and studies may indicate to be appropriate. The department of agriculture and markets shall provide necessary secretariat and support services to the council.

2. The advisory council on agriculture shall consist of nine members appointed by the governor with the advice and consent of the senate, selected for their experience and expertise related to areas of council responsibility. At least five members of the council shall be operators of a commercial farm enterprise. The balance of the council shall be comprised of representatives of business or institutions related to agriculture. Members shall be appointed for a term of three years and may serve until their successors are chosen provided, however, that of the members first appointed, three shall serve for a term of one year, three shall serve for a term of two years, and three shall serve for a term of three years. Members shall serve without salary but shall be entitled to reimbursement of their ordinary and necessary travel expenses. The members of the council shall elect a chairman.

3. The duties and responsibilities of the advisory council on agriculture as they pertain to agricultural districts shall include, but not be limited to, providing timely advice, comments and recommendations to the commissioner in regard to:
a. the establishment of agricultural districts;

b. the eight year review of agricultural districts; and

c. the establishment of and any subsequent revision to the land classification system used in connection with the determination of agricultural values.

The commissioner may delegate to the council such additional duties and responsibilities as he deems necessary.

4. The duties and responsibilities of the advisory council on agriculture as they pertain to the establishment of agricultural values shall include, but not be limited to, providing timely advice, comments and recommendations to the state board of equalization and assessment in regard to:

a. the rules for the implementation of the income capitalization method of establishing agricultural values;

b. agricultural economic data and their utilization in the development of economic profiles; and

c. agricultural values prior to their promulgation.

The state board of equalization and assessment may delegate to the council such additional duties and responsibilities as it deems necessary in the establishment of agricultural values.

5. The advisory council on agriculture shall advise the commissioner and other state agency heads on state government plans, policies and programs affecting farming and the agricultural industry of this state. Concerned state agencies shall be encouraged to establish a working relationship with the council and shall fully cooperate with the council in any requests it shall make.

6. The advisory council on agriculture may ask other individuals to attend its meetings or work with it on an occasional or regular basis provided, however, that it shall invite participation by the chairman of the state soil and water conservation committee and the dean of the New York state college of agriculture and life sciences at Cornell university. The advisory council on agriculture shall set the time and place of its meetings, and shall hold at least four meetings per year.

7. The advisory council on agriculture shall file a written report to the governor and the legislature by April first each year concerning its activities during the previous year and its program expectations for the succeeding year.

Additional Provisions of Laws of 1980, Chapter 79

Nine of the remaining paragraphs in the 1980 amendment are concerned with the details of converting the Agricultural Resources Commission to the Advisory Council on Agriculture.

One paragraph freezes the 1980 agricultural values at those set in 1979.

Also included are the following two paragraphs:

The sum of four hundred thousand dollars ($400,000) or so much thereof as may be necessary, is hereby appropriated to the state board of equalization and assessment out of any monies in the state treasury in the general fund not otherwise appropriated for the purpose of staffing an agricultural unit and for the purpose of contracting for studies to carry out provisions of this act to include contracting with the New York state college of agriculture and life sciences at Cornell university to gather and maintain agricultural economic data.

This act shall take effect immediately and shall apply to city and town assessment rolls completed subsequent to May first, nineteen hundred eighty-one, and to village assessment rolls completed subsequent to January first, nineteen hundred eighty-two, except that the provisions of section twenty-three of this act shall apply to city and town assessment rolls completed during the year nineteen hundred eighty, and village assessment rolls completed during the year nineteen hundred eighty-one.
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<td>56 Main St., Owego</td>
<td>13827</td>
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<td>TOMPKINS</td>
<td>607-272-2292</td>
<td>225 S. Fulton St., Ithaca</td>
<td>14850</td>
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<td>ULYSSTER</td>
<td>914-331-1680</td>
<td>74 John St., Kingston</td>
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<td>WARRREN</td>
<td>518-623-3291</td>
<td>17 Hudson S., Warrensburg</td>
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<td>WASHINGTON</td>
<td>518-747-2861</td>
<td>Co. Office Bldg., Annex</td>
<td>12839</td>
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<td>WAYNE</td>
<td>315-483-6918</td>
<td>P.O. Box 217, Alton</td>
<td>14413</td>
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<tr>
<td>WESTCHESTER</td>
<td>914-682-3370</td>
<td>216 Central Ave., White Plains</td>
<td>10606</td>
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<td>WYOMING</td>
<td>716-786-2251</td>
<td>401 N. Main St., Warsaw</td>
<td>14569</td>
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<td>YATES</td>
<td>315-535-3381</td>
<td>110 Court St., Penn Yan</td>
<td>14527</td>
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</tbody>
</table>
Additional Sources of Information

For additional information about agricultural districts, contact:

* Your representative on the county legislature
  (board of supervisors)

* Your Cooperative Extension Agent

* New York State Department of Agriculture and Markets
  Building 8, State Campus
  Albany, New York  12235

* New York State Department of Environmental Conservation
  50 Wolf Road
  Albany, New York  12201

* Department of Agricultural Economics
  New York State College of Agriculture and Life Sciences
  Cornell University
  Ithaca, New York  14853