



Cornell University Cooperative Extension

Capital Area Agriculture & Horticulture Program

Do You Know Your Property Class Codes? By Sandy Buxton, Senior Resource Educator

IT-217 is the NYS Farmers' School Tax Credit claim form regarding school taxes paid on property owned by the materially participating farmer. NYS Tax and Finance is now demanding to see actual property tax bills, not just the tax dollar totals, so they can review the Property Class Codes on each piece of land.

A number of farms are being asked to return refund dollars because the land was not eligible for the credit!

What are they looking for?? Is the land the farmer owns classified as agricultural?

Land owned by a farmer must be coded appropriately, which means a number starting with a 1. Land used in farm production with rural, residential, wild or with some other code is not eligible for the IT-217 Credit. So auditors appear to be clawing back refunds given on ineligible parcels.

Even if the land is being farmed, Tax and Finance says it must be under the proper Property Classification Code to receive this tax benefit.

This means rural landowners need to check ALL of their tax bills (or parcels on the local Real Property website) and make sure they are classified PROPERLY. Talk to your assessor and confirm/document/validate that your parcels are appropriately marked and coded.

This is important even if you are not a full time farmer (where 2/3 of your income comes from farming, which makes you eligible for the credit), at some point in the future, you may be in a different position and it may be more difficult to reclassify the land.

Farmers commonly purchase land, and even if they have been farming it as a tenant, the property class code may not be ag-related. However, it is vital, after the purchase, for the farmer to speak to their assessor and request the classification code be updated to reflect the use.

The system of classification consists of numeric codes in nine categories. Each category is composed of divisions, indicated by the second digit, and subdivisions (where required), indicated by a third digit. The nine categories are:

- 100 - Agricultural - Property used for the production of crops or livestock.
- 200 - Residential - Property used for human habitation. Living accommodations such as hotels, motels, and apartments are in the Commercial category - 400.
- 300 - Vacant Land - Property that is not in use, is in temporary use, or lacks permanent improvement.
- 400 - Commercial - Property used for the sale of goods and/or services.
- 500 - Recreation & Entertainment - Property used by groups for recreation, amusement, or entertainment.
- 600 - Community Services - Property used for the well-being of the community.
- 700 - Industrial - Property used for the production and fabrication of durable and nondurable man-made goods.
- 800 - Public Services - Property used to provide services to the general public.
- 900 - Wild, Forested, Conservation Lands & Public Parks - Reforested lands, preserves, and private hunting and fishing clubs

Agricultural Classification Codes Used

100 - AGRICULTURAL

105 - Agricultural Vacant Land (Productive)

Land used as part of an operating farm. It does not have living accommodations and cannot be specifically related to any of the other divisions in the agricultural category. Usually found when an operating farm is made up of a number of contiguous parcels.

110 - Livestock and Products

111 - Poultry and Poultry Products: eggs, chickens, turkeys, ducks and geese

112 - Dairy Products: milk, butter and cheese

113 - Cattle, Calves, Hogs

114 - Sheep and Wool

115 - Honey and Beeswax

116 - Other Livestock: donkeys, goats

117 - Horse Farms

120 - Field Crops: Potatoes, wheat, hay, dry beans, corn, oats, and other field crops.

129 - Acquired Development Rights Land for which development rights have been acquired by a governmental agency (e.g., certain agricultural lands in Suffolk County).

130 - Truck Crops - Mucklands

Muckland used to grow potatoes, sugar beets, onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, etc.

140 - Truck Crops - Not Mucklands

Nonmuckland used to grow onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, carrots, beets, peas, etc.

150 - Orchard Crops

151 - Apples, Pears, Peaches, Cherries, etc.

152 - Vineyards

160 - Other Fruits: Strawberries, raspberries, dewberries, currants, etc.

170 - Nursery and Greenhouse—

Buildings, greenhouses and land used for growing nursery stock, trees, flowers, hothouse plants, mushrooms, etc.

180 - Specialty Farms

181 - Fur Products: mink, chinchilla, etc.

182 - Pheasant, etc.

183 - Aquatic: oysterlands, fish and aquatic plants

184 - Livestock: deer, moose, llamas, buffalo, etc.

190 - Fish, Game and Wildlife Preserves

Other Possible Non-Ag Classification Codes

300 - VACANT LAND

311 - Residential Vacant Land

Vacant lots or acreage located in areas.

312 - Residential Land Including a Small Improvement (not used for living accommodations)

Includes a private garage on a parcel of land separate from the residence. Does not include a small garage where space is being rented out (see code 439).

314 - Rural Vacant Lots of 10 Acres or Less

Located in rural residential areas.

315 - Underwater Vacant Land

Underwater land, in a seasonal residential area, not owned by a governmental jurisdiction.

320 - Rural

321 - Abandoned Agricultural Land

Nonproductive; not part of an operating farm.

322 - Residential Vacant Land Over 10 Acres

Located in rural areas.

323 - Other Rural Vacant Lands

Waste lands, sand dunes, salt marshes, swamps, rocky areas, and woods and brush of noncommercial tree species not associated with forest lands.

473 - Greenhouses

533 - Game Farms

555 - Riding Stables

900 - WILD, FORESTED, CONSERVATION LANDS AND PUBLIC PARKS

910 - Private Wild and Forest Lands except for Private Hunting and Fishing Clubs. This division includes all private lands which are associated with forest land areas that do not conform to any other property type classification, plus plantations and timber tracts having merchantable timber.

911 - Forest Land Under Section 480 of the Real Property Tax Law

912 - Forest Land Under Section 480-a of the Real Property Tax Law

970 - Other Wild or Conservation Lands

971 - Wetlands, Either Privately or Governmentally Owned, Subject to Specific Restrictions as to Use

This information has been provided by Cornell Cooperative Extension's Capital Area Agriculture and Horticulture Program

(CAAHP). For more information on this or

many other topics, please visit:

<https://blogs.cornell.edu/capitalareaagandhortprogram/main/>