

# Income Exemption for Age, Illness or Death of Spouse Farm Property Class Tax Rate Program

Property tax year: 2025

If your gross farm income in 2023 was less than \$7,000 due to age, illness (including injury) or the death of your spouse, you may apply for an exemption from the requirement to provide a Farm Business Registration number. To be eligible for this exemption, you must meet the following criteria:

- You carry on the farm business yourself.
- You or your spouse have operated the farm business on the properties listed on this form for at least the past 10 years.
- The properties listed on this form were taxed at the farm property class tax rate for at least the past 10 years.
- The farm business reported a gross farm income greater than zero in 2023.

For new income exemption applications, complete **Section B**. For expired income exemptions, complete **Section C**.

## Section A: Property owner information

Property owner name(s)	Primary business telephone number										
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Property roll number(s) (available on the owner's MPAC Property Assessment Notice)	No. of years you have farmed this property										
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Attach additional pages as required.

## Section B: New exemption applications

If you are applying for this exemption for the first time, answer the following questions as they relate to your farm business, and attach copies of your 2023 tax forms (see **Section E**). If your current exemption has expired, skip to **Section C**.

Reason for decline in farm income     Age     Illness (including injury)     Death of spouse (including common law or same sex partner)

### General information

No. of years you have operated a farm business: \_\_\_\_\_

Date you reduced the scale of your operation:    YYYY/MM \_\_\_\_\_

Gross farm income in 2023:  
(as reported on your *Statement of Farming Activities*, T2042)

### Your farm business before you reduced the scale

No. of acres worked: \_\_\_\_\_

Major commodity marketed: \_\_\_\_\_

Type of crop(s) grown:  
(if applicable) \_\_\_\_\_

Type of livestock raised:  
(if applicable) \_\_\_\_\_

## Section C: Expired exemptions

If your income exemption for age, illness or death of spouse has expired, select the circumstance that applies to you.

- My gross farm income is still less than \$7,000 (but greater than zero) and my exemption for age, illness or death of spouse has expired. I am reapplying for this exemption. (Attach a copy of your 2023 tax forms. See **Section E**).
- I have a tenant who is farming the property and has a valid FBR number. (Complete the Tenant Farmer Declaration form, available at [agricorp.com/farmtax](http://agricorp.com/farmtax)).
- My farm did not generate any farming income last year and I am therefore no longer eligible for the Farm Property Class Tax Rate Program.
- My gross farm income is now greater than \$7,000 and I no longer require this exemption. (Provide your current, valid FBR number or call Agricorp to obtain one).

FBR number								
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## Section D: Agreement and signature

### I understand, agree and certify that:

1. I will abide by all requirements of the *Assessment Act* and Ontario Regulation 282/98 – General.
2. The farm business operating on the property is in compliance with all the requirements of law.
3. It is my responsibility to immediately inform Agricornp of any changes related to:
  - a. Any change of ownership, name or address
  - b. Any other circumstance change related to maintaining the eligibility of the property under the program.Failure to provide notification of any change may result in removal of the land from the program.
4. Submitting false or misleading information in this form could result in the denial of this request and any potential future requests that could be made by myself, myself on behalf of another person, or another person affiliated with myself in any type of farming business relationship in which this request is being made under the *Assessment Act*, or require that any exemptions received as a result of the submission of false or misleading information be revoked and that any monetary payments received as a result of the exemption may have to be repaid.
5. The information contained in this document or submitted to Agricornp in connection with the program, or under other programs administered by Agricornp or the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA), may be shared between Agricornp and any government department, ministry or agency, the Municipal Property Assessment Corporation, and municipalities for the purposes of administering, auditing and evaluating the program.
6. All information submitted in this form is true and accurate, to the best of my knowledge, information and belief.

Applicant signature (not required for emailed forms)	Position/title (if signing on behalf of a corporation or estate)	Date (YYYY/MM/DD)
<b>x</b>		

### Notes

Your submission of this form by email will be treated as the equivalent of an electronic signature.

Requests for income exemptions are subject to audit. Supporting documentation must be provided upon request.

## Section E: Submit completed form and supporting documents (if required)

Attach a copy of the following documents to verify your 2023 income:

- 2023 T1 General Income Tax and Benefit Return (page 1 and page identifying gross farming income – line 168), **and**
- 2023 T2042 Statement of Farming Activities (pages 1 to 4), **or**
- 2023 T1163 (pages 1 to 5)

### Mail, fax or email

Agricornp  
1 Stone Rd. W.  
PO Box 3660, Stn. Central  
Guelph ON N1H 8M4  
Fax: 519-826-4118  
contact@agricorp.com

### Questions?

1-888-247-4999  
agricorp.com  
contact@agricorp.com  
TTY: 1-877-275-1380  
Accessible formats available

**Notice of collection of personal information:** Agricornp collects personal information for the Farm Property Class Tax Rate Program under the authority of the *Assessment Act* and its regulation. Personal information will be used for the purpose of determining program eligibility and will be shared with the Ontario Ministry of Agriculture, Food and Rural Affairs and with the Municipal Property Assessment Corporation. Personal information is handled in accordance with the *Freedom of Information and Protection of Privacy Act*. Questions about the collection of information may be directed to Agricornp's Compliance and Freedom of Information-Privacy Specialist, P.O. Box 3660, Stn. Central, Guelph ON N1H 8M4, 1-888-247-4999, or [ian.cowbrough@agricorp.com](mailto:ian.cowbrough@agricorp.com).