

Income Exemption for Not a Normal Production Year Farm Property Class Tax Rate Program

Property tax year: **2024**

If your gross farm income in 2022 was less than \$7,000 due to unusual circumstances, you may apply for an exemption from the requirement to provide a Farm Business Registration number. You will need to demonstrate why the gross farm income was less than \$7,000 and how the farm business will generate at least \$7,000 annually in future years.

Section A: Who is farming the property?

Select one of the following:

Property owner

In Section B, provide roll numbers for all properties owned and farmed by you.

Tenant farmer

In Section B, provide roll numbers for properties you farm that belong to one owner. If you farm properties that belong to different owners, complete a separate form for each owner.

Section B: 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)

Attach additional pages as required.

Section C: Tenant farmer information (if applicable)

Tenant farmer name

Primary business telephone number

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Business mailing address (include civic number and road name)

Business email address

City/Town

Province

Postal code

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Section D: Request for exemption

What circumstances resulted in the gross farm income in 2022 being less than \$7,000?

Enter your gross farm income (as reported on your *Statement of Farming Activities*, T2042 or T1163) for the previous three years.

Tax year	Gross farm income
2022	
2021	
2020	

Section E: Production plan

Field crops and vegetables (if applicable)

Enter the projected field crop and vegetable production and sales for the next two years. Transfer the total projected sales for each year to **Section F**.

Crop	2023				2024			
	Acres	Yield	Value per unit	Projected sales	Acres	Yield	Value per unit	Projected sales
Attach additional pages as required.	Total projected sales				Total projected sales			

Livestock, poultry, eggs and dairy (if applicable)

Enter the projected livestock, poultry, egg and dairy sales for the next two years. Transfer the total projected sales for each year to Section F.

Type of livestock or commodity	2023				2024			
	Starting inventory of animals or units	No. of animals or units to be sold	Value per animal or unit	Projected sales	Starting inventory of animals or units	No. of animals or units to be sold	Value per animal or unit	Projected sales
Attach additional pages as required.	Total projected sales				Total projected sales			

Section F: Farm income and expenses

Enter the projected sales and expenses for the next two years. **Note:** If applicable, total sales must match numbers entered in Section E.

Sales	Projected sales 2023	Projected sales 2024
Livestock, poultry, eggs and dairy (from Section E)		
Field crops and vegetables (from Section E)		
Trees, horticulture and nursery		
Other farming income (please specify)		
Total projected sales		
Expenses	Projected expenses 2023	Projected expenses 2024
Livestock purchased		
Feed, supplements		
Vet, breeding fees		
Seeds, plants		
Fertilizers, lime, etc.		
Planting, pruning, etc.		
Pesticides		
Clearing, levelling, draining land		
Building, fence repairs		
Gasoline, diesel, fuel and oil		
Other farming expenses (please specify)		
Total		

Attach additional pages as required.

Section G: 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 Agricorp 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 Agricorp in connection with the program, or under other programs administered by Agricorp or the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA), may be shared between Agricorp 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)
X		

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 H: Submit completed form

Attach a copy of the following documents to verify your 2022 income:

Sole proprietors and partnerships:

- 2022 T1 General Income Tax and Benefit Return (page 1 and page identifying gross farming income – line 168) **and**
- 2022 T2042 Statement of Farming Activities (pages 1 to 4), **or**
- 2022 T1163 (pages 1 to 5)

Corporations:

- 2022 T2 Corporation Income Tax Return (pages 1 and 3), **and**
- 2022 Statement of Income and Expenses

Mail, fax or email

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Questions?

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Accessible formats available

Notice of collection of personal information: Agricorp 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 Agricorp'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.