

# Income Exemption for Start-up Farm Businesses Farm Property Class Tax Rate Program

Property tax year: **2025**

**For new farm businesses (start-ups):** If your gross farm income was less than \$7,000 in 2023, 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 have started or plan to start a new farm business that will enter the market for the first time and generate a farm income as defined by the Canada Revenue Agency.
- The new farm business has filed (or will file) income taxes and can provide documentation to validate farm income and expenses.

### 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: Farm business plan

### Proposed sources of farm income (select all that apply)

- |  |   |
|--|---|
| <input type="checkbox"/> Field crops (specify): _____  | <input type="checkbox"/> Trees (specify): _____       |
| <input type="checkbox"/> Livestock (specify): _____    | <input type="checkbox"/> Aquaculture (specify): _____ |
| <input type="checkbox"/> Horticulture (specify): _____ | <input type="checkbox"/> Beekeeping (specify): _____  |
| <input type="checkbox"/> Greenhouse (specify): _____   | <input type="checkbox"/> Other (specify): _____       |

### Breakdown of farmland associated with the farm business (owned or rented)

Acres owned (crop and pasture): \_\_\_\_\_ Acres rented or leased: \_\_\_\_\_ Total acres farmed: \_\_\_\_\_

1. How will the farm business grow over the next five years? (list key priorities and business goals)

2. What is the fiscal year-end date for the farm business? MM/DD

3. When will the farm business reach and maintain the minimum \$7,000 annual gross farm income? (select one)

- Year 1 (specify year): \_\_\_\_\_  Year 2 (specify year): \_\_\_\_\_  Year 3 (specify year): \_\_\_\_\_  Other (specify year): \_\_\_\_\_

4. Provide a rationale and evidence to support the growth timeline for the farm business (e.g., attach receipts for major expenses).

### Quota (if applicable)

Type of quota purchased  Dairy  Egg  Poultry

Provide any relevant details:

**Section E: Production revenues** (actuals and projected)

**Production plan for livestock, poultry, eggs and dairy** (if applicable)

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

**Note:** Budgeting tools are available at [omafra.gov.on.ca/english/busdev/bear2000/Budgets/budgettools.htm](http://omafra.gov.on.ca/english/busdev/bear2000/Budgets/budgettools.htm).

Type of livestock or commodity	Actual sales (as of Dec. 31, 2023)				Projected sales 2024			
	No. of units	No. of units sold	Price per unit	Total actual sales	No. of units	No. of units sold	Price per unit	Total projected sales
<b>Total 2023 sales</b>					<b>Total 2024 sales</b>			

Type of livestock or commodity	Projected sales 2025				Projected sales 2026			
	No. of units	No. of units sold	Price per unit	Total projected sales	No. of units	No. of units sold	Price per unit	Total projected sales
<b>Total 2025 sales</b>					<b>Total 2026 sales</b>			

Type of livestock or commodity	Projected sales 2027				Projected sales 2028			
	No. of units	No. of units sold	Price per unit	Total projected sales	No. of units	No. of units sold	Price per unit	Total projected sales
<b>Total 2027 sales</b>					<b>Total 2028 sales</b>			

Attach additional pages as required.

**Production plan for field crops and vegetables** (if applicable)

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

**Note:** Budgeting tools are available at [omafra.gov.on.ca/english/busdev/bear2000/Budgets/budgettools.htm](http://omafra.gov.on.ca/english/busdev/bear2000/Budgets/budgettools.htm).

Commodity	Actual sales (as of Dec. 31, 2023)				Projected sales 2024			
	No. of acres	Yield units (e.g., bushels)	Price per unit	Total actual sales	No. of acres	Yield units (e.g., bushels)	Price per unit	Total projected sales
<b>Total 2023 sales</b>					<b>Total 2024 sales</b>			

Commodity	Projected sales 2025				Projected sales 2026			
	No. of acres	Yield units (e.g., bushels)	Price per unit	Total projected sales	No. of acres	Yield units (e.g., bushels)	Price per unit	Total projected sales
<b>Total 2025 sales</b>					<b>Total 2026 sales</b>			

**Production plan for trees, horticulture and nursery** (if applicable)

Provide your five-year planting plan. Transfer the total projected sales for each year to **Section F**.

Tree farm type (select all that apply)  Christmas tree  Ornamental tree  Fruit tree/berries  Vines  Flowers  Other (please specify):

Type of plants (include variety/cultivar)	Acres planted	No. of plants	Year planted or to be planted	No. of years required to grow plant for sale	Average price per unit (specify unit)	Projected sales upon maturity

**Section F: Farm income and expenses**

*Enter the projected sales and expenses for each year needed to reach a \$7,000 gross farm income. If you need more than five years to reach \$7,000, attach additional pages.*

<b>Sales</b> (transfer from Section E)	<b>Actual 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>
Livestock, poultry, eggs and dairy						
Field crops and vegetables						
Trees, horticulture and nursery						
Other farming income						
<b>Total</b>						

<b>Expenses</b>	<b>Actual 2023</b>	<b>Projected 2024</b>	<b>Projected 2025</b>	<b>Projected 2026</b>	<b>Projected 2027</b>	<b>Projected 2028</b>
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)						
<b>Total</b>						

## 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)
<b>X</b>		

### Note

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

## Section H: Submit completed form

### Mail, fax or email

Agricorp  
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:** 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](mailto:ian.cowbrough@agricorp.com).