



Once you have completed the Farm Business Registration process with Agricorn, the Farm Property Class Tax Rate Program at Agricorn must be contacted directly to ensure the farm tax rate is applied to your farm property or farm properties. These are two separate departments in Agricorn and your FBR information will not translate directly to the FPCTRP.

### STEP 3 FARM PROPERTY CLASS TAX RATE PROGRAM

Farmland that is being worked by a Farm Business Registrant is eligible for the Agricorn Farm Property Class Tax Rate Program. Those who do not yet qualify for the FBR Program can apply for a start-up exemption until they reach the FBR \$7,000 income threshold.



#### Things you need to know:

- ➔ Agricorn administers the Farm Property Class Tax Rate Program through a multi-year application process. Property owners need to ensure Agricorn has their property tax roll numbers linked to their Farm Business Registration number (or their farming tenant's Farm Business Registration number).

#### To be eligible for the farm tax rate:

- MPAC must assess the property as farmland;
  - the property must be used for a farm business;
  - the farm business on your property must have a valid FBR number; and
  - Canadian citizens or Permanent Residents must own more than 50% of the property.
- ➔ After your farm property is approved for the program, it remains eligible for the farm tax rate in future years, unless Agricorn requires an updated application as part of a random audit, because the FBR is no longer valid or because the property ownership or the property tax roll number has changed.
  - ➔ If the land is rented out to a registered farmer, the landlord must contact Agricorn to obtain a Landlord/Tenant application form, or visit [www.agricorp.com/farmtax](http://www.agricorp.com/farmtax)

The tenant must sign this form and provide his/her FBR number.

- ➔ **If you are a new farmer** and your operation has not yet generated \$7,000 in farm income, you may apply for a start-up exemption to maintain the Farm Property Class status.
- ➔ Once **new and beginning farmers** reach the minimum \$7,000 gross income required for the FBR Program, they must contact Agricorn to link their new FBR number to their farm property.

For more information, contact the **Agricorn Farm Property Class Tax Rate Program at 1-888-247-4999** and have your property roll number as shown on the tax bill at hand for specific questions or visit: [www.agricorp.com/farmtax](http://www.agricorp.com/farmtax).

### STEP 4 ONTARIO FEDERATION OF AGRICULTURE MEMBERSHIP

#### Membership process for FBR registrants:

- ➔ Choose OFA as your accredited farm organization on the Farm Business Registration form, and remit the annual fee of \$255 plus HST (payable to OFA) to Agricorn.
- ➔ After submitting your FBR payment, simply complete the online OFA membership agreement by visiting OFA's website, [www.ofa.on.ca](http://www.ofa.on.ca) and your OFA card will arrive shortly after.



#### Individual Farm Membership:

- ➔ If you do not qualify to join OFA through the FBR process, you can still become an OFA member. The Individual Farm Member (IFM) can vote and can share in a number of exclusive member services and benefits.

**Note:** the IFM does not make you eligible for the Farm Property Class Tax Rate program.

**Join OFA today! Call 1-800-668-3276 or visit [www.ofa.on.ca](http://www.ofa.on.ca) to find out more about OFA member benefits and how you can support the work of OFA.**