

ONONDAGA COUNTY
AGRICULTURAL AND FARMLAND
PROTECTION PLAN

Sponsored By:
Onondaga County
Agricultural and Farmland Protection Board

April, 1997

This report was funded in part by an Agricultural and Farmland Protection Planning Grant awarded by the New York State Department of Agriculture and Markets.

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Onondaga County Agricultural and Farmland Protection Board

April 4, 1997

Members of Onondaga County Legislature
County of Onondaga Court House
Syracuse NY 13202

Dear Members:

Enclosed is your copy of the Onondaga County Agricultural and Farmland Protection Plan developed with your support and a grant from the New York State Department of Agriculture and Markets in Albany. It was completed through the cooperative work of Onondaga County Soil and Water Conservation District, Cornell Cooperative Extension of Onondaga County, and the Syracuse-Onondaga County Planning Agency with the Agricultural and Farmland Protection Board.

The Agricultural and Farmland Protection Plan recommends specific strategies to maintain and enhance the viability of agriculture in Onondaga County. These strategies promote the recognition of important agricultural resources, preservation of important farm lands, and the increased economic viability throughout the County's agricultural industry.

You hold the key to the accomplishment of these strategies as your approval begins the process. We appreciate your past support and count on your favorable acceptance of this proposal.

Sincerely,



F. Spencer Givens III, Chairman
Onondaga County Agricultural and Farmland
Protection Board

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EXECUTIVE SUMMARY

The strength of Onondaga County's agricultural industry is a matter of historical record. At the core of this success is a solid natural resource base that includes widespread, highly productive agricultural soils, a diverse landscape, and an average annual precipitation level sufficient to meet the needs of agriculture in most years.

Soil quality is not a limiting factor for agriculture in most Onondaga County Towns. Seventy percent the County's total land area contains important agricultural soils capable of supporting a wide range of farming opportunities.

The majority of land devoted to crop production is used in support of agricultural operations. Corn and alfalfa, the two main crops used in support of dairy farming, represent the top two acreage consuming crops in the County. Onondaga County has a significant livestock industry with dairy cattle being the most numerous. Other livestock farm operations include beef, swine, poultry, horse and sheep. Non-livestock operations include vegetable, cash grain, orchard, nursery and greenhouse crops.

Along with other Counties in New York State, Onondaga County has witnessed a dramatic decline in active farmland. The period between 1960 and the early 1970's was marked by a significant rise in farmland conversions resulting from rapid development of the County's urban and suburban lands. State passage of the Agricultural Districting law in 1971 slowed, but did not stop, farmland conversions.

Between 1978 and 1992 total farm acreage in the County declined 22.4% (41,785 acres). If the current average, annual trend in farmland loss continues, Onondaga County will lose over 50% of the total farmland acres recorded in 1992 by the year 2017.

Farmland conversion is driven by residential development pressure, rising taxes and the price of farm commodities. Although the number of new residential building permits issued countywide has declined through the 1990's, the amount of land being subdivided for residential development remains relatively high. This is due in part to an increase in average lot size from .86 to 1.76 acres.

Converting farmland to residential land has a negative economic impact at the municipal level. For every dollar an acre of farmland pays in property taxes, it uses \$.21 in community funded public services. For every dollar an acre of residential land pays in property taxes, it uses 1.32 in community funded public services.

Development pressure is greatest in the more "urbanized" or suburban towns. Because no Town in the County is more than a half hour drive from the City of Syracuse, no town is completely free from development pressure as indicated by the countywide decline in farm numbers. **Between 1978 and 1992 the number of farms operating in Onondaga county decreased by 27% (869 to 636 farms).**

The loss of even a single farm has negative impacts on the County's economy. **Cornell Cooperative Extension has determined that the exit of a single 100 cow dairy will result in an economic loss to the County of \$796,356; the per cow economic loss for the same farm is \$7,964.; and the loss per acre of tillable land is \$2,719.**

Despite declining farm numbers and acreage, agriculture remains one of Onondaga County's largest industries generating approximately 62 million dollars in the sale of agricultural products annually (1992 Census of Agriculture). The total economic impact of agriculture can be assessed by applying the concept of economic multipliers to the annual value of agricultural product sales. The concept refers to the fact that each dollar generated by a specific industry is subsequently recirculated throughout the local economy. Using the 3.235 multiplier for Central New York developed by Nelson Bills of Cornell University, **the annual economic impact of agriculture in Onondaga County exceeds \$200 million.**

The agricultural industry in Onondaga County remains large enough to support viable local economies and a competitive agricultural infrastructure. However, the loss of farms and farmland over the years has weakened the farm base on which the entire industry depends. **Failure to protect the remaining farmland base may result in loss of critical farm mass necessary to maintain continued success of the agricultural industry in Onondaga County.**

Several factors are impacting critical farm mass sustainability in Onondaga County including:

- **Property Taxes:** On average, Onondaga County farmers pay 36% of their net income to property tax.
- **Profitability:** Increases in production costs have outpaced increases in dairy farm income in Onondaga County at the rate of 4 to 1.
- **Non-Farm Development:** Residential development in agricultural areas tends to increase the demand for public services thereby driving up property taxes and land values. Development also increase the number of nuisance complaints and conflicts related to traffic, odors, and other farm practices
- **Land Use Planning:** Failure to identify important agricultural resources and valued open space at the municipal level is resulting in the loss or fragmentation of prime, viable farmland areas.
- **Community Awareness:** The role of agriculture in maintaining the economy and culture of Onondaga County is not fully appreciated by the general public. This precludes the level of public support needed to attain meaningful changes in development and taxation policies at both the local and state levels.
- **Regulations and Insurance:** Compliance with federal, state and local regulations and insurance requirements is adding significantly to agricultural production costs and time commitments.
- **Declining Number of Farmers:** There are too few skilled farmers available and willing to take over existing operations upon retirement of current farm operators.

The number of serious challenges facing the agricultural industry in Onondaga County today is reason for concern, but not despair. Opportunities exist not only to maintain but to enhance

the viability of agriculture in the County. For example, the Agricultural District program has been successful in promoting the preservation of agricultural land and providing property tax relief to agricultural land owners. Recent changes in New York State tax laws promise additional property tax relief to agricultural land owners. Improvements in mapping technologies and increased community involvement in land use decisions are making it easier for local planners to incorporate agriculture into municipal planning documents.

Transfer of development rights and conservation easement programs hold the potential for greater preservation of agricultural land and property tax relief. Increased marketing of local agricultural products, countywide promotion of agriculture as a separate industrial sector, continuing education for town board members and other public officials about agricultural issues and increased technical support provided to agriculture will help sustain the industry while raising public awareness of agriculture's vital role in the overall economy of Onondaga County.

The following recommendations and strategies for enhancing agriculture and farmland resources in Onondaga County are offered by the Onondaga County Agricultural and Farmland Protection Board.

Property And Estate Taxes On Farmland Should Be Reduced

- **County Legislature** should:

Investigate and promote alternative methods of financing public education, social services and other governmental programs with no direct link to private property ownership.

Promote greater use of currently available tax relief methods. Specifically, the Legislature should approve commercial horse boarding operations as eligible for agricultural assessment valuations as allowed under the Agricultural District Law of 1994.

Encourage municipalities to initiate the use of conservation easement programs.

- **The County Department of Finance and Real Property Tax Services** should:

Promote a better understanding, increased use and more consistent administration of the Agricultural Assessment program

Provide continuing education to town tax assessors regarding provisions of the agricultural assessment program under the current Agricultural District Law.

Monitor local administration of the agricultural assessment program to insure consistent and proper administration of assessment procedures throughout the County

Provide municipalities with cost of service data for residential and agricultural/open space land uses

- **Municipalities** should:

Provide information to agricultural land owners regarding the current Agricultural Assessment program including the availability of agricultural assessments, eligibility requirements and the method used to compute assessment valuations.

Adopt full value land assessment policies.

- **Agricultural land owners** should consider the development of “estate plans” to reduce or offset adverse estate taxes and to facilitate the conveyance of farmland from one generation to the next. Land trust organizations such as American Farmland Trust, Land Trust Alliance, Finger Lakes Land Trust and Save the County, Inc. can provide information on conservation easements and related estate planning instruments.

Land Use Mechanisms To Protect Existing Areas Of Important Farmland Resources Should be Explored and Implemented At The Municipal Level

- **The County** should encourage local municipalities to develop Land Evaluation and Site Assessment Systems (LESA). Based on local soils data, production capability and community input, a locally designed and administered LESA can help local planning boards identify development sites having the least negative impact on prime agricultural land resources.

- **Municipalities** are strongly encouraged to:

Identify and map areas of prime farmland soils in their communities.

Designate a member of the local agricultural community to the Town Planning Board.

Promote the creation of Agricultural Advisory Committees to assist local planners in evaluating the impacts of existing land use policies and in developing new land use policies appropriate to local conditions and concerns.

Develop, implement and update Comprehensive Land Use Plans (CLP). CLP's should incorporate farmland protection measures that are appropriate to local conditions... and encourage future development to take place in areas of **existing** infrastructure.

Investigate the feasibility of instituting conservation easement and development right transfer programs.

Develop programs to fund the implementation of farmland protection efforts.

Promote strict enforcement of provisions for farmland preservation incorporated in the Agricultural Districts Law and the New York State Environmental Quality Review Act.

The Agricultural Industry Should Be Recognized And Promoted As Separate And Equal To Other Industrial Sectors In Onondaga County

- **The County** should:

Include the agricultural industry in its economic development plans and budgets and target a portion of available economic development funds toward agriculture.

Assess, where appropriate, all programs and policies according to their ability to support or enhance agriculture.

Support and promote marketing programs that recognize local agricultural efforts and agricultural tourism in Onondaga County.

- **Municipalities** should examine local zoning ordinances that restrict parking and marketing efforts of farmers with on site sales operations as well as permit requirements that prohibit temporary off site structures required for use in the sale of seasonal local produce.

Public And Private Land Protection Initiatives Should Be Supported At The County Level

- **The County Legislature** should establish a committee to investigate the feasibility of implementing a countywide purchase of development rights program for critical agricultural areas under immediate development pressure. The initial focus should be on identifying possible sources of funding, forecasting areas of future development, and defining “critical” agricultural areas.
- **The County Agricultural and Farmland Protection Board** should promote and assist in the development of private initiatives to protect farmland resources by investigating opportunities for partnership development between municipal governments

and private organizations such as American Farmland Trust, Save the County, Inc., and the Finger Lakes Land Trust.

The Level Of Technical Support Provided To Agriculture Should Be Increased

- **The State and County** should provide adequate funding for agencies and programs that provide direct support to the agricultural industry.
- **The State**, in conjunction with County governments, should develop an assistance program for farmers to help deal with insurance, labor, and environmental regulations.
- **The County** should investigate the feasibility of implementing a farm match program that helps match up retiring farmers with young farmers interested in purchasing farms.
- **The Agricultural and Farmland Protection Board and the New York Farm Bureau** should increase efforts to raise awareness in the local agricultural community of the need for becoming more involved in the public decision making process through state and local elections and by direct involvement with locally elected and appointed boards.

Public and Private Initiatives To Expand Agricultural Education In The Classroom Should Be Supported Throughout The County

- **The County** should promote the creation of a countywide registry for educational programs, materials and services that are available for use by local schools through local agribusinesses and service organizations.
- **The County and local school districts** should encourage greater implementation of State funded programs such as “Ag In The Classroom.”
- **Local School Districts** should:
support the identification of independent agricultural producers as successful and knowledgeable business people along with the traditional professionals (i.e. engineer, lawyer, doctor, etc.) frequently highlighted in business and career development programs.

Investigate the feasibility of designating an agricultural technology magnet school at the secondary school level

Public Education and Community Awareness Regarding Agriculture Should Be Promoted Throughout The County

- **The County** should develop media programs that focus on agriculture in Onondaga County. Specific examples include a marketing campaign that promotes locally grown and produced farm products and a program that focuses on the agricultural roots of the N.Y State Fair.
- **The County, the Agricultural Farmland Protection Board, Cooperative Extension, the Soil and Water Conservation District and members of the agricultural community** should increase efforts to promote agricultural awareness in Onondaga County by working to make elected officials and municipal planning board members aware of agriculture's economic contributions to the County and of the tax benefits that will be lost if agricultural land continues to decline.
- **The County, the Agricultural and Farmland Protection Board, Cornell Cooperative Extension and the Farm Bureau** should work toward gaining the support of private preservation groups with similar land protection interests.
- **Cornell Cooperative Extension** should continue to sponsor countywide tours that put legislators and public administrators back in touch with the agricultural community, its problems and successes.

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1.0 INTRODUCTION

Agriculture is one of the single largest industries in Onondaga County. The annual sale of agricultural products exceeds 62 million dollars (Census of Agriculture, 1992). Local agribusinesses employ thousands of County residents. Today's farmers are more productive, efficient, and environmentally conscious than earlier generations (Cornell Cooperative Extension, 1996). Despite these positive notes, the total number of farms operating in Onondaga County over the past twenty years has steadily declined.

The permanent loss of viable agricultural land to urban and suburban development is a primary concern in Onondaga County. Since 1970 it is estimated that 25% of the County's active farmland has gone out of production. While no single reason can be attributed to this decline, several threats to agriculture have emerged over time. These include: population movements into rural areas, stricter environmental regulations, low product prices, and taxation.

In recognition of the current situation, the Agricultural and Farmland Protection Board (AFPB) has developed a plan for the protection of farmland resources and the enhancement of agricultural viability in Onondaga County. The strength of the plan is derived from its basis in current economic, farmland production and land development data.

The goals of the AFPB in developing this plan are fully consistent with New York State's policy regarding agricultural protection as stated in Article 25AA of the NYS Agriculture and Markets Law (1971):

It is...the declared policy of the state to conserve, protect and encourage the development and improvement of its agricultural land for production of food and other agricultural products. It is also the declared policy of the state to conserve and protect agricultural lands as valued natural and ecological resources which provide needed open spaces for clean air sheds, as well as for aesthetic purposes.

1.1 Benefits of Farmland Protection

The predominate social and economic influence in Onondaga County is the City of Syracuse. As such, a question that is likely to be asked by the general public is, "Why protect farmland in Onondaga County?" In short, **a strong agricultural industry provides major countywide benefits including:**

- Several thousand full and part time employment opportunities for County residents
- A net tax surplus for local economies
- Scenic open space
- Natural resource protection
- Food and habitat for a diverse wildlife population
- Recreational and tourist opportunities
- Locally grown, farm fresh produce

1.2 Purpose and Background

The purpose of this plan is to identify land based and economic trends and conditions that warrant agricultural protection and to provide a factual argument supporting the need to implement the recommended protection measures.

The plan is based on the identification and analysis of current trends and conditions in three key areas: farm numbers and agricultural production, land use and development, and agricultural economics. **It is the intent of the AFPB that this plan be used by individual farmers, farmer groups, and all levels of elected officials as a guide in developing local planning and land use decisions that promote the viability of the agricultural industry in Onondaga County.**

When non-farm development extends into agricultural areas competition for limited land resources results. Ordinances inhibiting farming tend to follow, farm taxes rise and hopes for speculative gains discourage investments in farm improvements. This often leads to the idling or conversion of potentially productive agricultural land (Bills, 1989).

There are a number of factors associated with nonfarm growth that pose a threat to existing agricultural operations. Five important factors cited by Professor Nelson Bills of Cornell Cooperative Extension are: uncertainty, critical mass, land conversion to non-farm use, property tax liabilities, and land ownership and control (Bills, 1989).

1. *Uncertainty* relates to the belief that local nonfarm development will continue. Capital farm investments tend to decrease when land owners perceive such investment will not add to the value of real estate sold for nonfarm purposes.
2. *Critical mass* relates to the size of the market needed to support various agribusinesses. As local agribusinesses move out of an area, remaining farm operators must travel greater distances to secure operational inputs and services. This comes at a cost of lost time and increased travel expenses.
3. *Land conversion to nonfarm use* encompasses several issues related to problems facing farmers when nearby land converts to nonfarm use. These include private nuisance complaints, trespass incidents, vandalism, and traffic congestion.
4. *Property tax liabilities* result from the increased level of public services demanded after the conversion of farmland to nonfarm use.
5. The issue of *land ownership and control* is related to property tax liabilities. As an area urbanizes, the amount of land available to local farmers for expansion is reduced. In some instances the sale price of available land increases to levels reflecting non-farm use. Under these conditions, farm expansion often takes place through short term land leasing.

Given the City of Syracuse's central location and predominate social influence in Onondaga County, non-farm development issues are of particular concern at both the county and town levels. The impacts of a major urban area on agricultural operations in surrounding suburban and rural towns was assessed during the development of this plan. Original farmland data was generated through a two town case study. Rural areas of the County are represented in the study by the Town of Fabius. Selection of this town was based on its location relative to the City of Syracuse and on the current high level of agricultural land use. Suburban areas of the County are represented in the study by the Town of Manlius. Selection of this town was based on its proximity to the City of Syracuse and to the recent observable trends in population growth and non-farm development. Case study results provide a documented history indicative of the relationship between land use, production and economic changes over time.

Data on farm sectors, production, acreage and numbers were gathered from USDA Census of Agriculture, various mail surveys, personal and telephone interviews with local farmers, the files of the Soil and Water Conservation District, Cornell Cooperative Extension, and Agricultural District renewal forms. Local planning and farm interest groups provided additional input regarding land use issues. The bulk of the data research took place over a six month time frame.

1.3 Statutory Authorization

In accordance with the provisions of Article 25AA of the NYS Agriculture and Markets Law, the Onondaga County Agricultural and Farmland Protection Board (AFPB) was established by the County legislature in 1971. The AFPB is charged by statute with a variety of duties intended to protect farmland and agricultural activity in the County. Among those duties is the development of an Agricultural and Farmland Protection Plan for Onondaga County.

Funding for the development of this plan is made possible by the New York State Department of Agriculture and Markets in accordance with Article 25AA of the NYS Agriculture and Markets Law. Funding is derived from the New York State Environmental Protection Fund and made available by grant through NYS Department of Agriculture and Markets.

1.4 Participatory Agencies

The AFPB does not support a technical staff. Services required to develop this plan were obtained by contract with several agencies involved in agricultural protection. The three principal contributors are: the Onondaga County Soil and Water Conservation District, Cornell Cooperative Extension, and the Syracuse-Onondaga County Planning Agency. Additional input was obtained from the Real Property Assessment Office of the County Finance Department.

2.0 OVERVIEW OF AGRICULTURE IN ONONDAGA COUNTY

2.1 Location and Physical Characteristics of Onondaga County

Onondaga County is located in central New York State on the southwestern shore of Oneida Lake. The County encompasses 784 square miles of land across three major physiographic regions: the Ontario Lowlands to the north; the Hill and Valley region in the center portion of the County; and the Allegheny Uplands to the south.

The northern or lowlands part of the County is relatively flat and has posed the least limitations on development. The population density is highest in the mid portion of the County in the City of Syracuse and its surrounding suburbs. The southern half of the County is broken by a series of ridges and hills which gradually slope upward toward the southern border. The relatively steep slopes of this area have discouraged urban development while still permitting agricultural activities. As a result, this portion of the County remains largely rural with large concentrations of agricultural land use.

The County lies within the state's Central Lakes climatological region and is characterized as having a continental climate. Winters are cold and the summers are warm and mild. The County enjoys sufficient precipitation in most years to meet the needs of agriculture and water supply. Annual precipitation averages 36 inches and is uncommonly well distributed at an average of 3 inches per month throughout the year. Annual snowfall is moderately heavy averaging just over 100 inches. The growing season averages 170 days.

2.2 Soils

Onondaga County soils have been categorized as some of the best in the state. The County has limestone soils on glacial till over undulating to rolling terrain. The northern most regions of the County have limestone soils on glacial lake sediments over level to undulating terrain. Alluvial soils are found in valley bottoms through much of the southern and central regions of the County. Some deep acid soils on glacial till over hilly terrain are found in the County's south-central border region.

The County has many soil types considered to be of significant local importance. Seventy percent the County's total land area has been classified by the USDA Soil Conservation Service as Important Farmland Soil. Three farmland categories are included in this classification. They are: Prime Farmland, Unique Farmland and Farmland of Statewide Importance. Maps contained in Appendix A show the countywide distribution of Important Farmland Soils.

Prime Farmland exhibits the best combinations of physical and chemical characteristics for producing food, feed, forage, fiber and oilseed crops. It has the soil quality, growing season, and moisture supply needed to economically produce sustained high yields of crops. In general, the characteristics of prime farmland soils include adequate moisture and drainage,

adequate soil depth and texture, are not susceptible to erosion or flooding, and sustain high yield production with minimal fertilizer and energy requirements.

Unique Farmland produces high yields of specialty crops such as fruits and vegetables. It is characterized by good soil quality, location, topography, growing season and moisture. The favorable physical and chemical characteristics that make farmland unique are geographically dependent. Once converted to other uses, they cannot be economically restored to previous conditions.

Farmland of Statewide Importance produces fair to good yields of crops when treated and managed according to sound agricultural practices. These farmlands are important to the state for the production of food, feed, fiber, forage and oilseed crops. Under favorable conditions, these lands can produce yields as high as those of prime farmland. The countywide, categorical soil breakdown is outlined in Table 2.1.

<u>Important Farmland Soils</u>	<u>Total Acres</u>	<u>Percent of Land Area</u>
Prime Farmland	236,580	47.4
Unique Farmland (mucks, orchards, etc.)	2,640	0.5
Additional Farmland of Statewide Importance	110,980	22.2
Total Important Farmland Soils in Onondaga County	350,200	70.1
Total Land Acres	499,572	100.0

Source: USDA Soil Conservation Service, 1987. Map of "Important Farmlands in Onondaga Co."

2.3 Production Trends

The majority of land devoted to crop production in Onondaga County is used to support and maintain agricultural operations. The breakdown of various crops grown throughout the County is very diverse, however, a large portion of the crops produced here are used directly by farmers to support production.

Onondaga County has a huge livestock industry with dairy cattle being the most numerous. Corn and alfalfa represent the top two acreage consuming crops in the County. They also represent the two main crops used in support of dairy farming.

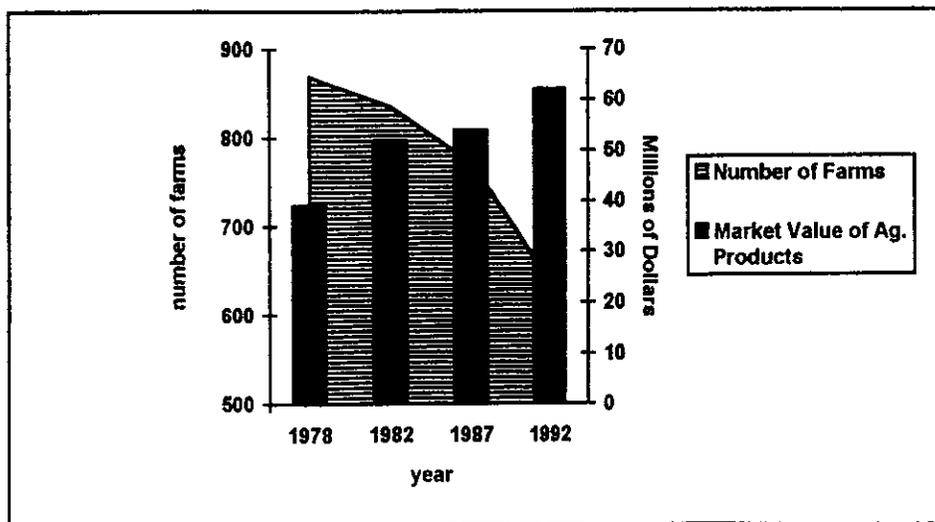
The strength of the agricultural industry in Onondaga County is a matter of historical record. To date, agriculture is one of the largest industries in the County with annual production sales exceeding 62 million dollars (Census of Agriculture, 1992). This does not imply that agriculture, as an industry, has existed or exists today, free from threats and challenges.

The period between 1960 and the early 1970's saw a dramatic rise in farmland conversions resulting from rapid development of Onondaga County's urban and suburban lands. State passage of the Agricultural Districting law in 1971 provided a means to slow large scale farmland conversions. Other issues, however, continue to impact the industry as shown in the following sections derived from 1992 Census of Agriculture data.

Between 1978 and 1992 the number of farm enterprises operating in Onondaga County declined 27% from 869 to 636 farms. Total farm acreage declined 22.4%. This represents a 41,785 acre loss of farmland to other uses over a 14 year period. **If the current average annual trend in farmland loss continues, Onondaga County will lose over 50% of the total farmland acres recorded in 1992 by the year 2017.**

Despite the reduction in farm numbers and acreage that has taken place in Onondaga County, overall farm production increased between 1978 and 1992. This may be attributed to an increase in average farm size (212 to 229 acres), advances in technology and improved operating efficiency. The market value of agricultural products is used in Figure 2.3 to illustrate the twenty year trend in farm numbers versus farm production.

Figure 2.3.
 NUMBER OF FARMS VERSUS MARKET VALUE OF AGRICULTURE PRODUCTS
 ONONDAGA COUNTY 1978 -1992



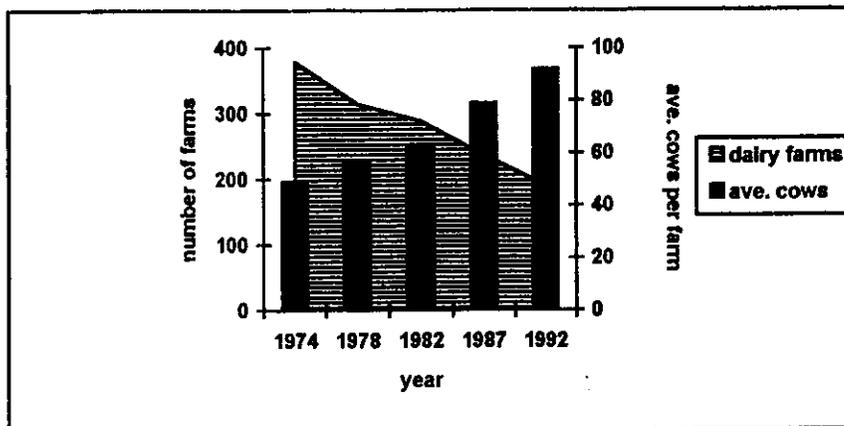
source: U.S. Dept. of Commerce, Census of Agriculture

2.4 Major Farm Sectors

As suggested earlier, the soils and climate of Onondaga County lend themselves to many types of farming. Over time the County's major farm sectors have undergone varying degrees of change. The following section outlines current trends in the County's major farm sectors.

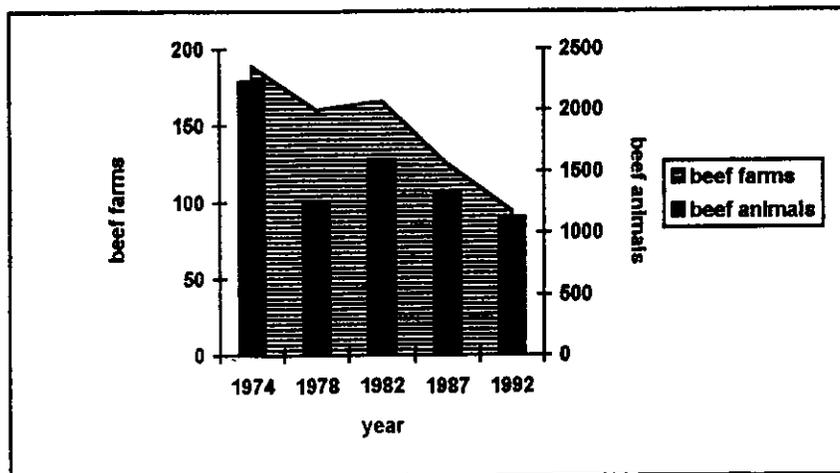
Dairy farming is the largest agricultural industry in Onondaga County. Between 1974 and 1992 the total number of dairy farms in the County declined by 50% while the average herd size increased 94% from 49 to 92 cows per farm (Figure 2.4). This trend is likely to continue as farms exit and economics of dairy production force the creation of larger farms.

Figure 2.4.
DAIRY FARMS AND COWS PER FARM
ONONDAGA COUNTY 1974 - 1992



source: U.S. Dept. of Commerce, Census of Agriculture

Figure 2.5
BEEF FARMS AND BEEF ANIMALS
ONONDAGA COUNTY 1974 - 1992

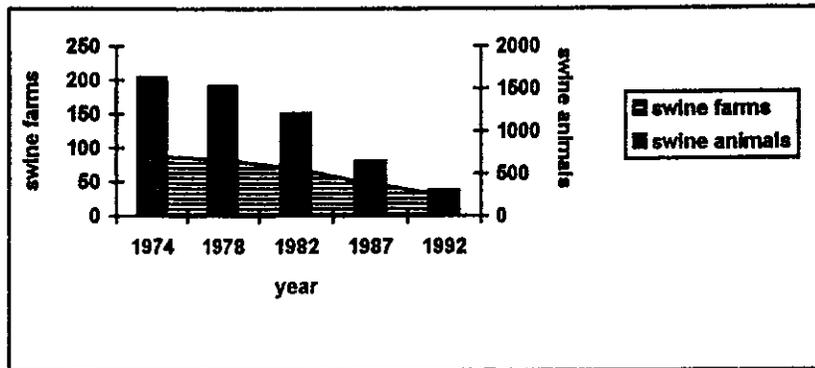


source: U.S. Dept. of Commerce, Census of Agriculture

The beef industry in Onondaga County has suffered from a combination of record high commodity prices and low product prices in recent years. As a result farm and cattle numbers declined 50% between 1974 and 1992 (Figure 2.5).

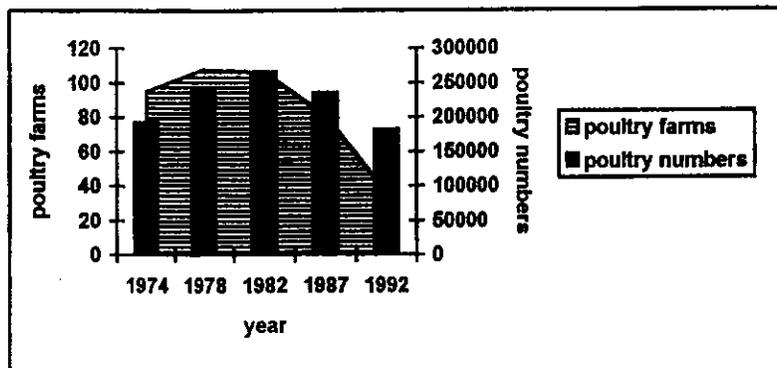
The swine industry in Onondaga County has been particularly hard hit by high production costs. The industry suffered a 66% reduction in farm numbers and an 81% decrease in animal numbers between 1974 and 1996 (Figure 2.6). The outlook for swine farms in Onondaga County is promising due to a strong export demand for swine products.

Figure 2.6
 SWINE FARMS AND SWINE NUMBERS
 ONONDAGA COUNTY 1974 - 1992



source: U.S. Dept. of Commerce, Census of Agriculture

Figure 2.7.
 POULTRY FARMS AND POULTRY NUMBERS*
 ONONDAGA COUNTY 1974 - 1992



source: U.S. Dept. of Commerce, Census of Agriculture

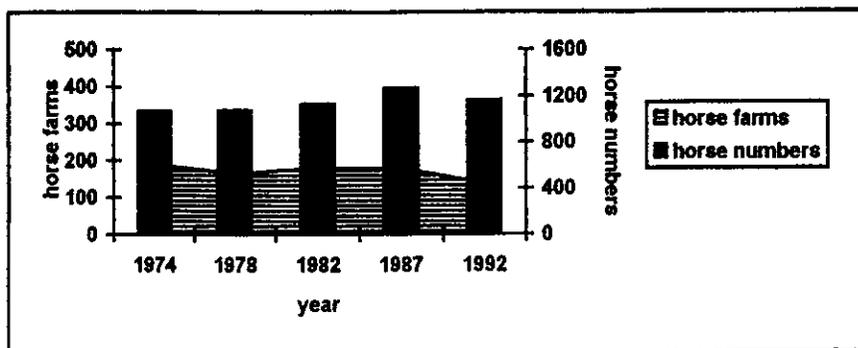
*Poultry numbers represent chickens over 3 months, no turkeys, no broilers

The poultry industry in Onondaga County is very solid. Poultry numbers, which peaked in 1982, have remained very strong despite a 62% decline in poultry farm numbers between 1974 and 1992 (Figure 2.7). The increase in the size of the remaining poultry farms indicates a move by farm operators to spread rising production costs over more animal units. While

this trend is observable in other farm sectors, the outcome for the poultry industry may be brighter due to the general public's current diet preference for low fat poultry products. If commodity prices, fueled by farm demand for feed products, remain high as predicted, profits will be tight as a result of increasing feed costs, but business should stay economical.

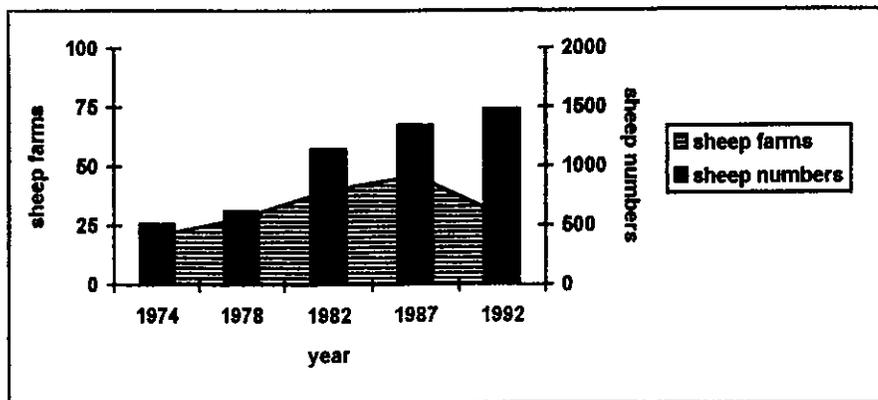
The horse industry in Onondaga County is made up of pleasure, draft and race horse operations. In recent years total animal numbers have remained relatively stable despite a 27% decline in the number of horse farms (Figure 2.8). Onondaga County offers strong opportunities for horse operations with major shows like the State Fair and the draft horse sale in nearby Cortland County. In addition, hay and grain are readily and economically available as predominate locally grown crops.

Figure 2.8.
HORSE FARMS AND HORSE NUMBERS
ONONDAGA COUNTY 1974 - 1992



source: U.S. Dept. of Commerce, Census of Agriculture

Figure 2.9.
SHEEP FARMS AND SHEEP NUMBERS
ONONDAGA COUNTY 1974 - 1992



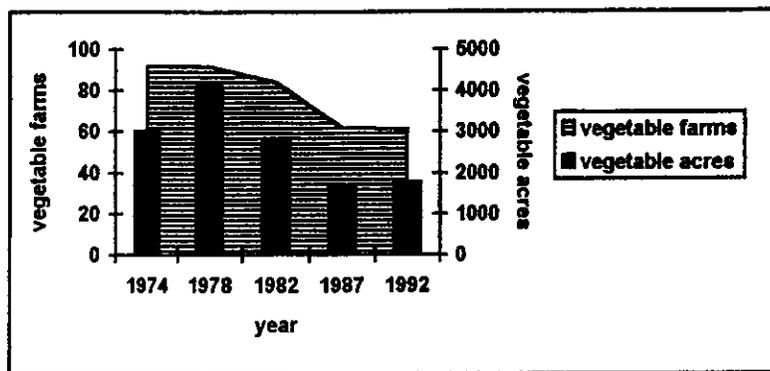
source: U.S. Dept. of Commerce, Census of Agriculture

The sheep industry in Onondaga County exhibits the strongest recorded growth over the past twenty years. The increase in sheep numbers (153%) between 1974 and 1992 is obvious despite marked fluctuation in farm numbers over that same period (Figure 2.9). The surge in

sheep numbers supplies a strong ethnic market demand, especially from New York City. The long term outlook for the sheep industry is strong as ethnic populations increase throughout the State (Cornell Cooperative Extension, 1996).

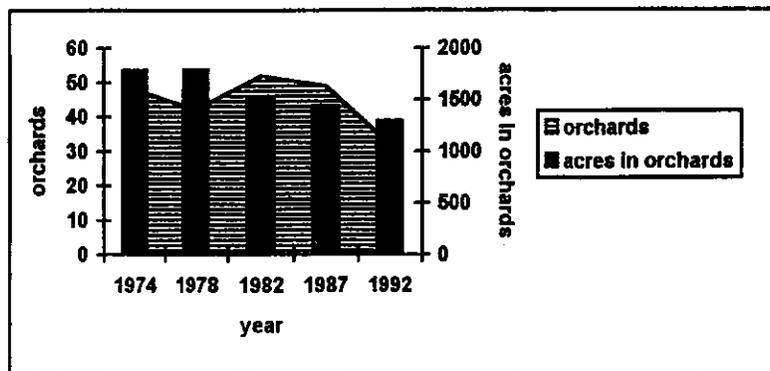
The vegetable industry in Onondaga County is very strong. Despite marked fluctuation in farm acres and a steady decline in farm numbers, this industry has remained fairly static since 1987 (Figure 2.10). An increasing demand for locally grown products provided by roadside markets and major grocery retailers, the existence of a nearby major population center and the Regional Market, suggests the vegetable industry will continue to grow.

Figure 2.10
VEGETABLE FARMS AND ACRES
ONONDAGA COUNTY 1974 - 1992



source: U.S. Dept. of Commerce, Census of Agriculture

Figure 2.11
ORCHARDS AND ORCHARD ACRES
ONONDAGA COUNTY 1974 - 1992



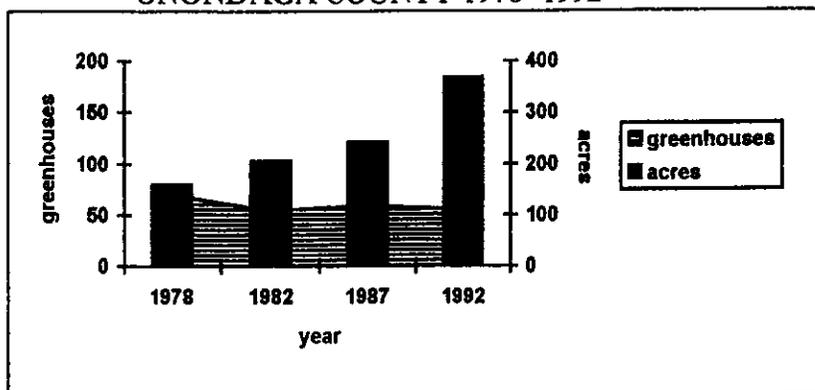
source: U.S. Dept. of Commerce, Census of Agriculture

Orchards represent a strong portion of Onondaga County's agricultural industry despite the recent overall decrease in orchard numbers and acres (Figure 2.11). The majority of orchard sales are made through the Regional Market and major local grocery chains. Exports of fruit

to foreign countries have the potential to increase as NAFTA and GATT treaties open markets to US produce.

The greenhouse industry is very strong in Onondaga County and continues to grow in size (Figure 2.12). Based on the 18 years of available census data actual greenhouse numbers have not varied much over recent years, however, land devoted to greenhouse operations increased 176%. Various local markets for greenhouse products range from roadside stands to the Regional Market. The growth of this industry is likely to continue given high urban and suburban populations associated with the city of Syracuse.

Figure 2.12
GREENHOUSE NUMBERS AND ACRES
ONONDAGA COUNTY 1978 -1992



source: U.S. Dept. of Commerce, Census of Agriculture

2.5 Location of Major Farm Sector Concentrations in Onondaga County

Data obtained from Agricultural District records provide information on the location of principal farm sectors operating in Onondaga County. Comparison of this information with the 1972 map of Commercial Farm Operations included in Appendix B¹ suggests that while the overall face of commercial agriculture has not changed significantly in terms of sector location, the number of active farm sites has dramatically declined in some areas.

The greatest concentration of dairy farms exists in the southern half of the County with 147 of the 196 dairy operations surveyed located in Agricultural District Numbers 7,8,9, and 10. A map of the current Agricultural Districts is located in Appendix C. Farms that raise grain crops are the second most common type of farm operation in the County (101 out of 420) and are distributed fairly evenly throughout the County's Agricultural District municipalities. Livestock other than dairy makes up the third largest identified farm sector. Livestock operations are located primarily in the southern part of the County with 30 of the 36 operations surveyed being located in Agricultural District numbers 7,8, 9, and 10. One half

¹ The original, full color commercial agriculture map is on file and available for inspection at the Onondaga County Soil and Water Conservation District office in LaFayette, New York. This is an important resource that should be utilized by anyone interested in documenting the need for farmland preservation at the town level.

(11) of the total vegetable farms listed in the district surveys are located in the towns of Lysander and Cicero. Five of the 12 commercial orchards listed are located in Agricultural District 10 in the towns of Onondaga and LaFayette. The six poultry farms surveyed are widely distributed among the County's ten Agricultural Districts.

Eleven percent of the 420 farms surveyed listed farm activities in categories other than those previously mentioned. These "other" farm sectors include a wide range of operations such as horticulture, raising sheep, Christmas trees, swine, maple syrup, timber, honeybees and horses.

The frequency of operations per major farm sector in each of the County's 10 Agricultural Districts is outlined in Table 2.2 on the following page. Table 2.3 provides an overall ranking of the principal farm sectors county wide as well as each farm sector's rank within individual Agricultural Districts.

2.6 Changes in Onondaga County's Agricultural Districts 1978 - 1996

The New York State Legislature passed the original law allowing the creation of Agricultural Districts in 1972. Between 1973 and 1978 groups of local farmers joined together to petition for the creation of Onondaga County's original 10 Agricultural Districts.

Total acreage included in the original 10 Districts is estimated at 192,880 acres. This equates to approximately 39% of the total land area in the County. The original Districts included a number of county and state park lands, as well other non-cultivated open lands such as wetlands and steep slopes. The original Agricultural Districts were described in metes and bounds. Boundaries were delineated by roads, waterways, and municipal lines. The original Agricultural District map is contained in Appendix C.

The first round of Agricultural District "renewals" took place between 1981 and 1986. At that time landowners in or adjacent to the original districts had the opportunity to add or delete lands. During the first round of renewals, the Agricultural District Advisory Committee (ADAC) undertook an effort to delete non-agricultural lands from district boundaries.

The majority of these deletions occurred in the Towns of Spafford, Otisco, Tully and Fabius. Despite the deletion of some 20,000 non-cultivated acres primarily in the Towns of Spafford, Otisco, Tully and Fabius, the total number of acres in Agricultural Districts dropped by only 9,500 acres. The creation of Agricultural District 11 in the Town of Manlius and farmer requests for inclusion of additional farmlands in existing districts account for the discrepancy in acreage reduction.

The second round of Agricultural District renewals was completed between 1989 and 1994. At that time, the total acreage in Agricultural Districts increased from 183,300 acres to 188,904 acres. This equates to almost 38% of the total land area of Onondaga County. The acreage increase includes the formation of Agricultural District 12 in the Town of Cicero (1,592 acres) and further additions of eligible farmlands in the remaining Districts. The 1990 Agricultural District map update is contained in Appendix C.

TABLE 2.2
NUMBER OF FARM OPERATIONS BY AGRICULTURAL DISTRICTS

AGRICULTURAL DISTRICT	1	2	4	5	6	7	8	9	10	11	12	OPERATIONS PER SECTOR
<u>FARM SECTOR</u>												
DAIRY	9	5	0	11	13	7	59	43	40	9	2	196
GRAIN CROPS	2	2	3	15	8	5	20	17	17	5	5	101
VEGETABLES	0	5	1	1	0	0	6	0	1	3	5	22
ORCHARDS	0	0	1	1	2	0	3	0	5	0	0	12
LIVESTOCK	1	0	0	0	2	1	14	10	5	0	3	36
POULTRY	0	1	0	1	1	0	1	0	1	0	1	6
OTHER*	2	0	1	1	1	0	11	15	11	2	3	47
<u>TOTAL FARMS</u>	14	13	6	30	27	13	114	85	80	19	19	420
<u>DATE SURVEYED</u>	1993	1989	1989	1989	1990	1991	1991	1992	1993	1992	1990	

*OTHER SECTORS INCLUDE HORTICULTURE, SHEEP, X-MAS TREES, SWINE, MAPLE SYRUP, TIMBER, HONEY, AND HORSE

TABLE 2.3.
FARM SECTOR RANK BY AGRICULTURAL DISTRICT

AGRICULTURAL DISTRICT	1	2	4	5	6	7	8	9	10	11	12	COUNTYWIDE RANKING
<u>FARM SECTOR</u>												
DAIRY	1	1	0	2	1	2	1	1	1	1	3	1st
GRAIN CROPS	2	2	1	1	2	1	2	2	2	2	1	2nd
VEGETABLES	0	1	0	0	0	0	0	0	0	3	1	4th
ORCHARDS	0	0	0	0	3	0	0	0	3	0	0	5th
LIVESTOCK	3	3	0	0	3	3	3	3	3	0	2	3rd
POULTRY	0	0	0	0	0	0	0	0	0	0	0	6th
OTHER*	0	0	0	0	0	0	0	0	0	0	0	[3rd overall]
<u>TOTAL FARMS</u>	14	13	6	30	27	13	114	85	80	19	19	420
<u>DATE SURVEYED</u>	1993	1989	1989	1989	1990	1991	1991	1992	1993	1992	1990	

*OTHER SECTORS INCLUDE HORTICULTURE, SHEEP, X-MAS TREES, SWINE, MAPLE SYRUP, TIMBER, HONEY, AND HORSE

Due to the imprecise nature of acreage calculations based on previous metes and bounds descriptions, it is not possible to make district by district comparisons of the number of acres added between the first and second round of District renewals. However, the total increase in District acreage between 1986 and 1994 is likely due to the fact that a number of Towns (Lysander, Skaneateles, Fabius, LaFayette, and Tully) converted from fractional to full value property assessments during those years.

Full value assessments tend to raise taxes on rural properties at a greater rate than comparable rates for smaller parcels found in urban and suburban neighborhoods. **Farm property owners are more likely to request that their lands be included within Agricultural Districts when a municipality converts to full value assessment (SOCPA, 1996a).** Under section 25AA of New York State's Agriculture and Markets Law farmers who own more than 10 acres of land and produce over \$10,000 of agricultural products annually are eligible to take advantage of reduced agricultural assessments under the Agricultural Districts program.

As the result of the conversion of Agricultural Districts from metes and bounds to tax map parcels between 1984 and 1994, farm properties are no longer required to be contiguous. Tax map numbers allow for greater precision in locating farm parcels in and out of Agricultural Districts. They also provided a means to simplify the consolidation of Onondaga County's 12 Agricultural Districts into a fewer number of Districts.

Onondaga County presently has ten Agricultural Districts following the consolidation of two Districts. The most recent map of the current Agricultural District boundaries is presented in Appendix C. The County Agricultural and Farmland Protection Board, which replaced the ADAC in 1991, plans to combine the current ten Districts into four consolidated Districts by the year 2004. In addition to increasing the economic efficiency of administering the Agricultural District program, consolidation will enable County planners to renew one District every two years over the eight year time span of the four consolidated Districts.

3.0 AGRICULTURE AND ECONOMICS

3.1 Value of the Agricultural Industry

Onondaga County's agricultural industry is made up of three distinct sectors: farm production, direct farm sales, and agribusiness. Each sector supports and depends on the others for its success and strength. For example, farming requires the purchase of feed, fuel, chemicals, maintenance, repairs, machinery, etc. Direct farm sales and agribusiness require active farms and consistent production.

Agricultural producers in Onondaga County support a wide range of agribusinesses. According to Census of Agriculture statistics, Onondaga County farms spent \$17 million on feed, \$7.8 million on hired labor, \$4.5 million on commercial fertilizer and agriculture chemicals, \$3.8 million on maintenance, and \$2 million on petroleum products in 1992.

3.2 Total Economic Impact of Agriculture

The sale of agricultural products in 1992 was 62 million dollars. This figure is a good indicator of gross farm income, a large part of which is reinvested in the local economy at the town level. This statement is supported by a 1996 Cornell Cooperative Extension (CCE) study that examined the expenditure patterns of farmers in Onondaga County.

CCE concluded that on average, farm operators purchase the majority of all supplies and services within 30 miles of the farm. In sparsely populated rural areas the importance of each customer's business to the livelihood of local stores and service providers is obvious. **Failure to protect the remaining farmland base may result in loss of critical farm mass necessary to support viable local economies (CCE, 1996).**

The economic impact of agriculture in Onondaga County can be assessed by applying the concept of economic multipliers to the annual value of agricultural product sales. The concept refers to the fact that each dollar generated by a specific industry is subsequently recirculated throughout the local economy. The frequency of recirculation determines the overall impact the particular industry is having on the local economy.

Professor Nelson Bills of Cornell University has developed multipliers for regions within New York State. The economic multiplier for the Central New York Region, including Onondaga County, is 3.235. **Using this multiplier times the annual sale of agricultural products yields an economic impact of \$200,802,920.**

To assess the agricultural industry's current level of sustainability in Onondaga County, CCE surveyed 160 farms and 75 agribusinesses (1996). Twenty two percent of the farms and eleven percent of the agribusinesses indicate plans to expand their operations. Sixty seven percent and sixty two percent of the farms and businesses respectively indicate they will continue to operate at current levels. Eleven percent of the farms and seven percent of the businesses indicate plans to exit the industry. Having a majority of operations express intent

to continue or expand is a positive sign for the County's economy. Having eleven percent of the farms and business express plans to exit is alarming when the cost to the County of a single farm's exit is examined.

3.3 Value of Individual Farm Operations

When a County loses a farm, the economic impact is felt throughout the region. Establishing the actual economic impact generated by the loss is difficult but can be estimated using average numbers from the Dairy Farm Business Summary (Smith, 1994). The Dairy Farm Business Summary (DFBS), published by Cornell Cooperative Extension, analyzes dairy operations and calculates ranges for comparison on several factors. The summary is voluntary and does not represent the entire dairy farm population.

The DFBS (1996) put total accrual expenses for 65 dairy farms operating in the central New York region at \$246,169. This average is on 100 cows shipping an average 18,868 pounds of milk per cow on 455 acres of land (297 tillable, 63 non-tillable, and 95 other). This figure includes all expenses required to run a 100 cow farm.

To determine the economic loss to the county of a single farm it is necessary to take into account the multiplier effect discussed in the previous section. **Using a 3.235 multiplier times the average accrual receipts for a 100 cow dairy farm in central New York yields a loss to the County's gross product (total value of goods and services annually produced in the County) of \$796,356.** This is an annual loss unless the farm is restarted or leased in whole or in part.

Using the same scenario, the per cow economic loss to the County is \$7,964. This figure provides a good benchmark to use for farms that exit the industry regardless of size. **The economic loss per acre of tillable land is \$2,719.** These numbers were calculated based on the assumption that the land remains idle upon the farm's exit from the industry. Leasing the land will reduce this loss through the generation of crops and associated expenses.

3.4 Cost to the County of Farmland Development

One way of calculating the net economic impact resulting from the sale of farmland for residential development in Onondaga County is to compare the cost of providing community services for 100 acres of farms with the cost of servicing twenty 5-acre residential sites.

Based on information developed by the American Farmland Trust (Cosgrove, 1994) the median cost of community service ratio in New York State is 1:1.32 for residential development and 1:0.21 for agriculture. These ratios are defined as **for every one dollar spent in taxes, residential lands receive \$1.32 and agricultural lands receive \$0.21 in community funded public services.**

Using the American Farmland Trust cost of service ratios, Onondaga Central School District tax data and estimated costs for new home construction of \$150,000 per 5-acre parcel, **the**

net economic impact to Onondaga County resulting from the sale of 100 acres of farmland for the development of 20, five-acre home sites is a loss of \$32,800. The figures in Table 3.1 indicate that agricultural land owners are carrying the weight of local tax based services compared to residential property owners.

Table 3.1 Economic Loss To Onondaga County Resulting From the Sale of Agricultural Land For Residential Development (100 acres)			
Twenty \$150,000, homes on 5 Acre Lots	VS.	100 acres agricultural land	
Taxes:			
county/ highway/ special	\$ 9.99 per \$1000		
School Tax	\$20.18 per \$1000		
other special district	\$ 600		
Total Taxes:			
Per house	5,125.00	Per Acre	\$30.17
Per 20 homes	\$102,500.00	Per 100 acres	\$3,017.00
Cost of Service Ratio	x1.32		x0.21
Total Cost of Services:	\$135,300.00		\$ 633.57
Net Impact	\$102,500.00		\$3,017.00
To the	<u>-\$135,300.00</u>		<u>-\$ 633.57</u>
County	- \$32,800.00		+ \$2,383.43

3.5 Product Prices

Unlike most industries, farm income is very unstable from year to year. Farmers are particularly susceptible to changes in income due to weather conditions that affect crop output, yearly variations in farm product market prices, and rising costs for maintenance of buildings and farm machinery. After going through a period of rising farm product prices in the mid-1980's, net farm income has remained relatively stagnant since 1987 as shown in Table 3.2.

Product price stability is responsible for the relatively inexpensive food supply Americans enjoy. It also contributes to the economic hardship felt by agricultural producers in their struggle to meet increasing production costs. A review of total agricultural production costs for Onondaga County reveals a 20.6% increase between 1987 and 1992 (Census of Agriculture, 1992). However, based on the average annual New York/New Jersey blend price for milk at the 200 mile zone, the change in the average annual hundredweight (cwt.) price for milk between the years 1987 and 1992 was \$0.63 (Wagner, F, 1996). Assuming constant production costs, this equates to a net increase in gross farm sales income of 5.2% for dairy farms in Onondaga County over the same period. Considering these figures, increases in

production costs have outpaced increases in dairy farm income in Onondaga County at the rate of 4 to 1.

Income Year	Number of Farms	Net Farm Income	Net Farm Per Farm
1983	49,000	\$248,900,000.	\$ 5,080.
1984	47,000	295,200,000	6,281.
1985	44,000	385,300,000	8,757.
1986	43,000	532,600,000	12,386.
1987	42,000	640,800,000	15,257.
1988	41,000	533,100,000	13,002.
1989	39,000	682,500,000	17,500.
1990	38,500	643,400,000	16,712.
1991	38,000	543,400,000	14,300.
1992	38,000	622,300,000	16,376

source: 1993-1994 New York State Agricultural Statistics

3.6 Property Tax Costs

Thirty-six percent of the average farm operator's net income goes to pay property taxes in Onondaga County (NYS Agricultural Statistics, 1994). Farmers are highly susceptible to rising property taxes because they rely on large amounts of land to carry out their business and land ownership accounts for a major share of their business investments. Based on Census of Agriculture statistics, at an average of \$23.00 per acre (1992), New York State property taxes are the highest in the nation. This places local farmers at an economic disadvantage when competing for a share of the national market with farmers from other states.

New York state relies heavily on property taxes to fund community services such as schools, public safety, transportation and utilities. While the need for these services is unquestionable, the issue regarding who should pay for them is. There is an extensive body of literature suggesting that farmland generates more in tax revenue than it receives in services¹ while the opposite is true for residential land use. See Table 3.1

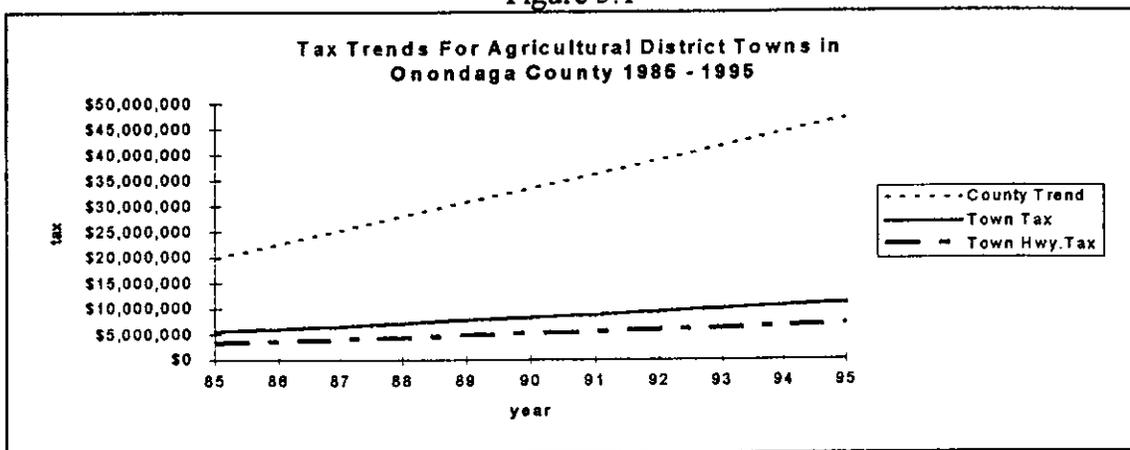
¹ A sampling of cost of community service studies conducted by American Farmland Trust (5) for New York State communities includes:

<u>Community</u>	<u>Residential</u>	<u>Farm/Forest/Open Land</u>
Beekman, Dutchess Co., NY	1 : 1.12	1 : 0.48
Northeast, Dutchess Co., NY	1 : 1.36	1 : 0.21
Hector, Schoharie Co., NY	1 : 1.30	1 : 0.28
Dix, Schoharie Co., NY	1 : 1.51	1 : 0.31
Reading, Schoharie Co., NY	1 : 1.08	1 : 0.32
Montour, Schoharie Co., NY	1 : 1.50	1 : 0.29

3.7 Property Tax Trends in Agricultural District Towns

The four principal components of property taxes are: county, town, town highway, and school. Between 1985 and 1995 non-village residents of Onondaga County's 15 Agricultural District towns faced an average annual county tax increase of 60% (\$2,729,036.), an average annual town tax increase of 51% (\$564,985.) and an average annual increase in town highway taxes of 54% (\$369,062.). Agricultural district towns are Camillus, Cicero, Elbridge, Fabius, LaFayette, Lysander, Manlius, Marcellus, Onondaga, Otisco, Pompey, Skaneateles, Spafford, Tully, and Van Buren. Figure 3.1 illustrates the ten year trend in county, town and town highway taxes. Property tax tables for Agricultural District towns are presented in Appendix D. Tax trend calculations are contained in Appendix E.

Figure 3.1



School district taxes make up the majority of the property tax burden. As with other property tax components, school tax rates have steadily increased over the past ten years. The average annual increase in school district tax rates between 1985 and 1996 for Agricultural District towns at fractional assessment was 67%. District towns at full value assessment saw school district tax rates increase at an annual average of 24% during the same time frame.

It should be noted that conversions from fractional to full value assessment policies were undertaken at various times by different towns over the study period. As a result, the assessment policies of individual towns vary from year to year. The identified trends are generalizations based not on actual taxes, but on the average tax rates presented in Appendix F. Graphical representation of these trends are presented in Figures 3.2 and 3.3. They are presented as general overviews and are not specific to any individual Agricultural District town. School district tax trend calculations are provided in Appendix E.

Figure 3.2

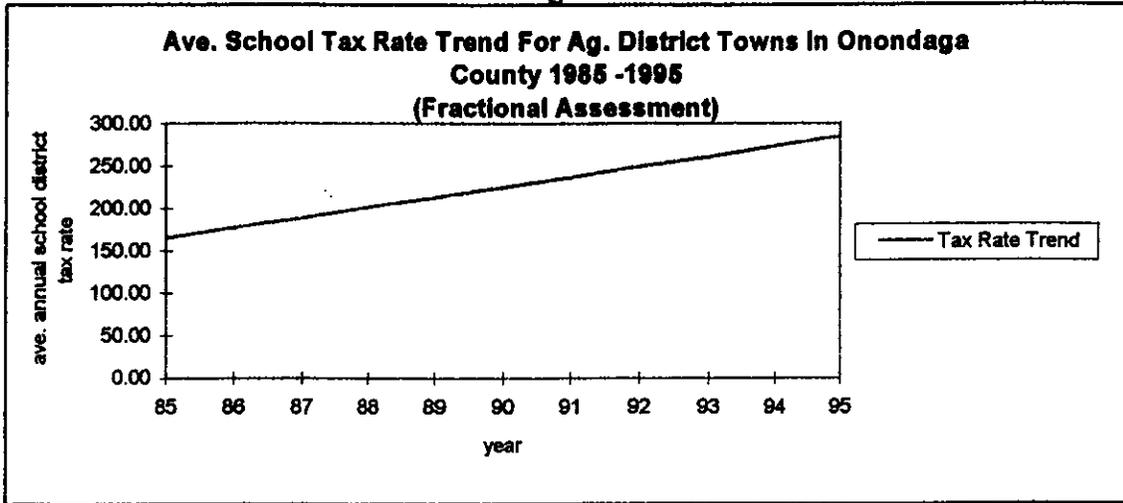
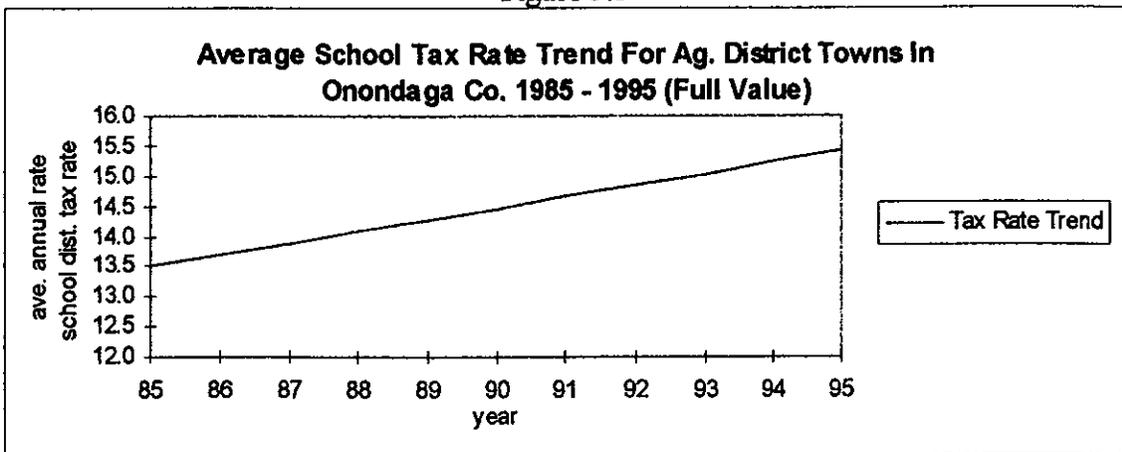


Figure 3.3



4.0 DEMOGRAPHICS, DEVELOPMENT TRENDS, AND LAND USE

Many factors affect development and land use patterns in Onondaga County. Among them are the physical characteristics of the environment, proximity to regional resources and markets, transportation systems, government regulations and community attitudes.

The post World War II period was a time of rapid population growth in Onondaga County. This was accompanied by a surge in residential development. Significant out migration from the City of Syracuse to the County's suburban and rural towns did not take place until the 1970's and 1980's. The overall population of Onondaga County has been relatively stable since 1970.

4.1 Population Demographics in Agricultural District Towns

Since 1950 the City of Syracuse's population has steadily declined while nearby suburban populations increased. Most population growth has taken place in Syracuse's northern suburbs, although towns to the east and west of Syracuse also experienced substantial growth. Table 4.1 provides population statistics for the fifteen Agricultural District towns in Onondaga County. Population data for the individual towns is not available for 1950. However, the combined population for those towns totaled 65,323. Based on this information, total population changes in the combined Agricultural District towns is determined as follows:

	<u>Period</u>	<u>Change In Population</u>	<u>Percent Increase</u>
Population Changes	1950-1960	+47,471	72.60%
By Decade:	1960-1970	+37,201	33.00%
	1970-1980	+ 7,590	5.06%
	1980-1990	+ 9,038	5.73%

Since 1970, the 10 year population growth increments in the 15 Agricultural District towns have slowed to between 7,500 and 9,500 people. This equates to a population increase of between 5-6 percent per decade. This slower increase in population growth is likely to continue, with local variations, into the foreseeable future (SOCPA, 1996a).

4.2 Building Permits

Countywide, the number of residential building permits issued per year has decreased from approximately 1,900 in the 1970's to 1,600 in the 1980's to 1,000 in the first six years of the 1990's. The steady decade to decade decline in building permits suggests a long term reduction in residential demand and construction in Onondaga County (SOCPA, 1996a). While an argument can be made that the first part of the 1990's was a recession period, it was also a period of historically low mortgage rates. The trend in building permit reductions appears to be unrelated to short term economic conditions, and more affected by long standing demographic and employment trends.

Table 4.1
POPULATION CHANGES IN ONONDAGA COUNTY'S
AGRICULTURAL DISTRICT TOWNS
1960-1990

Towns	1960	1970	1980	1990	Pop. Change
					1960-1990
					<u>Number</u>
					<u>%</u>
Camillus	18,328	26,841	24,333	23,625	+ <u>5,297</u> 28.9
Cicero	14,725	22,539	23,689	25,560	+ <u>10,835</u> 73.6
Elbridge	4,644	5,503	5,885	6,192	+ <u>1,548</u> 33.3
Fabius	1,565	1,607	1,811	1,760	+ <u>195</u> 12.5
LaFayette	3,379	4,401	4,488	5,105	+ <u>1,726</u> 51.1
Lysander	10,225	11,968	13,897	16,346	+ <u>6,121</u> 59.9
Manlius	19,351	26,071	28,489	30,656	+ <u>11,305</u> 58.4
Marcellus	4,527	5,744	6,180	6,465	+ <u>1,938</u> 42.8
Onondaga	13,429	16,555	17,824	18,396	+ <u>4,967</u> 37.0
Otisco	1,188	1,470	2,112	2,255	+ <u>1,067</u> 89.8
Pompey	3,469	4,563	4,492	5,317	+ <u>1,848</u> 53.3
Skaneateles	6,603	7,825	7,795	7,526	+ <u>923</u> 14.0
Spafford	974	1,148	1,596	1,675	+ <u>701</u> 72.0
Tully	1,633	1,901	2,409	2,378	+ <u>745</u> 45.6
Van Buren	8,754	11,859	12,585	13,367	+ <u>4,613</u> 52.7
Total Population	112,794	149,995	157,585	16,623	<u>53,829</u> 47.7

Countywide, 743 residential building permits were issued in 1995. This represents the lowest number of permits issued for any year during the last 25 years. Creation of new residential lots also decreased during the 1990's. During the 1980's, an average of 1,273 lots were created per year while in the first six years of the 1990's the average dropped to 830 lots per year.

Information on the number of residential building permits issued in Onondaga County's fifteen Agricultural District towns is presented in Table 4.2. Four of the 15 towns averaged over 100 new residential building permits annually. Those towns are: Cicero, Lysander, Manlius and Onondaga. The Town of Camillus averaged 62 building permits annually. Together, these five towns represent the more suburban Agricultural District towns.

Table 4.2
RESIDENTIAL BUILDING PERMITS IN ONONDAGA COUNTY'S
AGRICULTURAL DISTRICT TOWNS
1990 - 1995

Town	1990	1991	1992	1993	1994	1995	Total	6 Year Average
Camillus	52	47	46	87	83	59	374	62
Cicero	214	204	224	215	158	112	1127	188
Elbridge	16	14	19	40	10	13	112	19
Fabius	11	11	17	11	9	2	61	10
LaFayette	17	11	21	14	17	9	89	15
Lysander	175	158	195	174	15	85	912	152
Manlius	133	93	125	184	92	81	708	118
Marcellus	11	8	17	14	37	10	97	16
Onondaga	127	105	130	108	98	4	610	102
Otisco	26	22	20	19	16	19	122	20
Pompey	22	34	51	23	31	27	188	31
Skaneateles	23	22	20	14	18	21	118	20
Spafford	11	6	12	7	10	13	59	10
Tully	20	19	22	48	5	6	120	20
Van Buren	34	23	7	14	16	13	107	18
Total (Ag. Dist. Towns)	772	777	926	972	725	512	4804	801
Total (County)	1429	1302	1322	1302	1186	743	7284	1214

Rural Agricultural District towns averaged between 15 and 20 new building permits annually between 1990 and 1995. These towns are: Elbridge, LaFayette, Marcellus, Otisco, Pompey, Skaneateles, Spafford, Tully and Van Buren. The Town of Fabius averaged only 10 permits annually. These numbers provide a fairly good indication of the upper limits to the number of

new single family dwelling units that have been added per town in their respective Agricultural District (SOCPA, 1996a).

Household projections prepared by the Syracuse-Onondaga County Planning Agency(1996a) indicate a countywide decline in the creation of new occupied households from 8,000 in the 1990's to 4,000 between the years 2000 and 2010. If the limited population growth projected for the coming decade holds true, the average number of new building permits issued in the 15 Agricultural District towns will likely remain relatively low, averaging less than 20 new housing units per year per District (SOCPA, 1996a).

4.3 Land Use

Despite the relatively few number of residential building permits issued between 1990-1996, total land acreage subdivided during this period is approximately 78% of the total land subdivided during the decade of the 1980's. This is partially due to a greater percentage of very large lots being created in rural towns where public sewer and water services are largely unavailable. On average, lot size has increased from .86 acres to 1.76 acres (SOCPA, 1996a).

The trend towards the creation of larger lots, especially in the 5-10 acre size, is worrisome for farm interests. Large lot, residential sub-developments rarely revert back to farm use. Individual lots take up large areas of rural land yet are too small to be effectively farmed. One way that municipalities can help to reduce adverse impacts on farmland from residential subdivisions is to investigate the distribution of large lot subdivisions within their boundaries. Agricultural Districts and other farmland preservation techniques should then be employed to preserve the remaining viable farmland blocks (SOCPA, 1996b).

Data contained in Table 4.3 shows the distribution of new lots is centered in the northern suburbs (50% of all lots). The Town of Cicero is the largest lot-creating town in the northern half of the County. The eastern Towns of Manlius and DeWitt have been supplanted by the western Towns of Camillus and Onondaga as the next largest lot creating areas. New lots in these two towns make up 19% of all new lots. Several of the southern towns are creating lots at a faster rate than during the 1980's, but the number of lots being created in this area of the County is still relatively low.

Given that the quality of Onondaga County's soil base poses few limits on agriculture, non-farm development pressures need to be evaluated and regarded as the land use issue having the greatest potential to cause long term negative impacts on agricultural viability in Onondaga County.

Development can adversely affect farm operations by raising expectations for municipal services such as public utilities, better schools, roads and police and fire protection. As public expectations rise municipalities may react by creating new water, sewer, lighting and drainage districts that can potentially expand into the periphery of existing agricultural lands. Farmers

tend to get displaced during this process due to rising land costs and increased taxes which cut into the profitability of their operations (SOCPA, 1996c).

Development pressure for the extension of public utilities such as sewer, water, and lighting districts are greater in the more "urbanized" towns of the County. Since no town is more than a half hour ride from the central metropolitan City of Syracuse, no town in Onondaga County is completely free from development pressure. The USDA map of important farmland soils contained in Appendix A is useful for showing not only the approximate limits of urban growth, but also the fact that soil associations containing "prime farmlands" and "additional farmlands of statewide importance" are distributed quite uniformly throughout all of the municipalities in Onondaga County. **Based strictly on soils information, farming and agriculture are potentially viable enterprises for every Onondaga County town.**

Table 4.3
Onondaga County Subdivision Activity
1980 - 1995*

Town	1980 - 1989		1990 - 1994	
	Lots	Acres**	Lots	Acres**
Camillus	789	519	418	690
Cicero	1530	572	1048	435
Clay	2924	1028	760	433
DeWitt	493	426	310	345
Elbridge	130	231	80	212
Fabius	19	75	25	785
Geddes	180	60	98	40
LaFayette	156	987	82	350
Lysander	1391	826	487	828
Manlius	2338	1503	446	766
Marcellus	95	455	113	566
Onondaga	993	1933	553	1159
Otisco	16	38	--	--
Pompey	291	1010	194	1354
Salina	627	194	135	40
Skaneateles	89	213	81	467
Spafford	12	22	23	20
Tully	168	524	27	86
Van Buren	<u>363</u>	<u>446</u>	<u>37</u>	<u>76</u>
Town Subtotal:	12,728	11,061	4,917	8,652
Syracuse:	<u>124</u>	<u>4</u>	<u>97</u>	<u>5</u>
County Total:	12,852	11,065	5,014	8,657

* Represents subdivision lots on tract maps filed with the County Clerk; The chart does not include lots which were created by deed lot splits.

** Total land area involved in the recorded subdivision; if a lot is subsequently subdivided, the acreage can be counted more than once.

Source: Syracuse-Onondaga County Planning Agency, 1996a

5.0 CASE STUDIES

Onondaga County is a metropolitan county composed of one major city, 19 towns, 15 villages and one Native American Nation. The entire County is included in the Syracuse Metropolitan Statistical Area (MSA). By definition, an MSA is named for the central city that exerts the predominate influence over the region. In areas where the predominate influence is urban, such as Onondaga County, people prefer to settle in areas with the best urban access.

In order to identify changes and trends in Onondaga County's agricultural industry at the municipal level, a two town case study was undertaken. The towns selected for this study are Fabius and Manlius. The Town of Fabius, located 20 miles from the City of Syracuse, was selected for the study because of its rural characteristics. These include: low population density, high degree of agricultural and open land, and physical separation from the City of Syracuse. The Town of Manlius, located approximately four miles east of the City of Syracuse was selected for the study because of its suburban characteristics. These include: areas of high population density, recent observable land development, a high degree of land use diversity, and close proximity to the City of Syracuse.

The study documents recent changes in property taxes and land assessment values. A survey of full time farms operating in the two Towns provides current information on farm types, land use, economic data and crops grown. The historic data used in this study originated from farmer interviews and earlier maps indicating farm numbers throughout the County (see Appendix B).

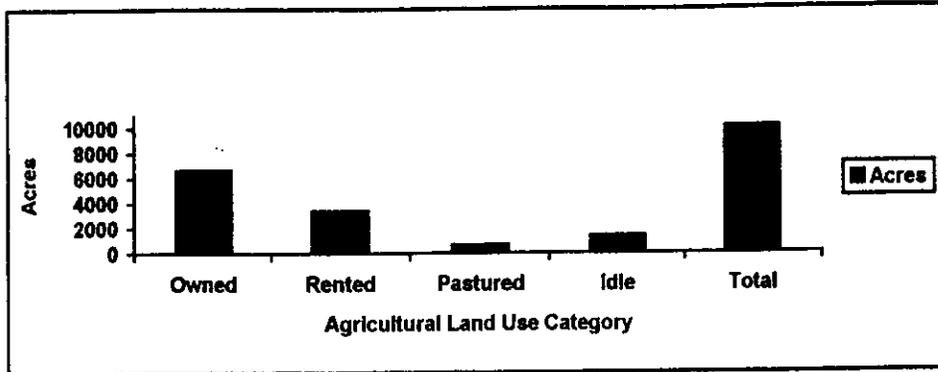
5.1 Fabius

The total number of full time farm operations in the Town of Fabius declined 47% between 1972 (38 farms) and 1996 (20 farms). The total acreage currently devoted to agricultural production is approximately 10,003 acres. Of the total active farmland, 66% (6,642 acres) is owned and 34% (3,361 acres) is rented. Included in these figures are 649 acres of pasture and 1,383 acres of idle land as shown in Figure 5.1.

Farm types within the Town of Fabius have changed somewhat, but remain heavily dairy. In 1972 there were 36 dairy, 1 livestock, and 1 crop farm. In 1996 there are 19 dairy and 1 livestock farm remaining. Corn (3,208 acres) and alfalfa (2,000 acres) are the main crops grown in support of the strong local dairy industry. Other local crops are oats (200 acres), timothy (110 acres), wheat (100 acres), rye (90 acres), and other hay (877 acres).

Current active farmland in the Town of Fabius has been mapped by the Onondaga County Soil and Water Conservation District and is included as Appendix G. Soil quality in the Town of Fabius is quite good. There is a wide distribution of Class I and II agricultural soils as mapped in Appendix H. Many of the Town's best soils remain in active production today as indicated by comparison of the maps contained in Appendices G and H.

**Figure 5.1
Agricultural Acreage
Town of Fabius 1996**



Cornell Cooperative Extension, 1996 (8)

Forty Town of Fabius farmland parcels were randomly chosen for inclusion in the tax portion of this study from tax map sections located within Agricultural District No. 8. The 40 parcels selected were owned by 24 farmland owners in 1984 and included 2,538 acres of land. Most, but not all of these parcels were actively farmed in 1984. By 1996, the forty parcels surveyed covered 2,336 acres and were held by 20 farmland owners. Approximately 202 acres of land were sold and/or subdivided during this period.

School and total tax data obtained from tax records at the Onondaga County Finance Department and the Fabius-Pompey School District office in the Village of Fabius was collected on these parcels in order to examine trends in the property tax rates of a rural Town. Tax data was collected at 3-year intervals for the following years: 1984, 1987, 1991, 1993 and 1996. Data for 1991 was substituted for 1990 because the Town of Fabius converted from fractional to full value assessments in 1991/1992.

Tax data compiled on the forty parcels in the Town of Fabius shows an increase in total property taxes per acre of 39% between 1984 (\$20/acre) and 1996 (\$29/acre). The breakdown of property taxes per acre is presented in Table 51.

Assessment per acre of land increased from \$51 in 1984 to \$95 in 1996. It should be noted that in 1991, the Town of Fabius undertook conversion from fractional to full value assessment policies. Accurate comparison of land assessment values can not be made prior to 1993 when the conversion was completed.

Data collected on the 40 farm parcels indicate that the property tax assessments on Agricultural District lands in the Town of Fabius declined from \$1,093/acre in 1993 to \$995/acre in 1996. Table 5.2 contains a summary of full value assessments and taxable values for the forty Fabius parcels. Table 5.3 shows how many of the forty parcels received tax exemptions during the period 1984-1996.

Table 5.1
Property Taxes Per Acre Of Agricultural District Land
For Forty Land Parcels In The Town of Fabius
1984-1996

	1984	1991	1996
Town Taxes (hwy., water, fire dist.)	\$ 4.25	\$ 4.86	\$ 5.57
County Taxes	\$ 5.46	\$ 7.09	\$ 7.58
School Taxes	\$10.53	\$17.93	\$16.07
Total Property Taxes/Acre	\$20.24	\$29.88	\$29.22

Table 5.2
Full Value Assessment And Taxable Values For
Forty Properties In The Town Of Fabius
1984 -1996

<u>Tax Year</u>	<u>Full Value Assessment*</u>	<u>Taxable Value**</u>
1984	\$ 129,300	\$ 129,300
1987	\$ 115,800	\$ 115,800
1991	\$ 143,600	\$ 98,600
1993	\$2,482,100	\$1,884,709
1996	\$2,243,700	\$1,690,549

* Full value assessments and taxable values were identical in 1984 and 1987 because farmers had not yet submitted requests for agricultural assessments. In 1991, 12 of 40 property owners submitted such requests.
 ** Taxable values are calculated after tax reductions for agricultural assessments based on tax provisions in the NYS Agriculture & Markets Act.

Table 5.3
The Number of Tax Exemptions* Received in the Town of Fabius
Based on Forty Land Parcels 1984-1996

Date:	<u>1984</u>	<u>1991</u>	<u>1993</u>	<u>1996</u>
Number:	0	10	40	34

*Tax exemptions include agricultural, veteran and senior citizen. Agricultural exemptions account for ninety percent of the total exemptions in Agricultural Districts.

Total school taxes for the forty parcels increased by more than 35% between 1984 (\$26,718) and 1996 (\$36,230). The biggest school tax increase observed during the twelve year period was 61% between 1987 (\$25,050) and 1991 (\$40,417).

Combined county, town, and highway taxes increased more than 18% between 1984 (\$22,000) and 1996 (\$26,067). Special district taxes in the Town of Fabius increased approximately 34% between 1984 (\$2,649) and 1996 (\$3,558). Total school and property taxes for the forty parcels is shown in Table 5.4.

The largest property tax increase observed was more than 43% between 1987 (\$47,011) and 1991 (\$67,385). It should be noted the largest increases occurred in the wake of the

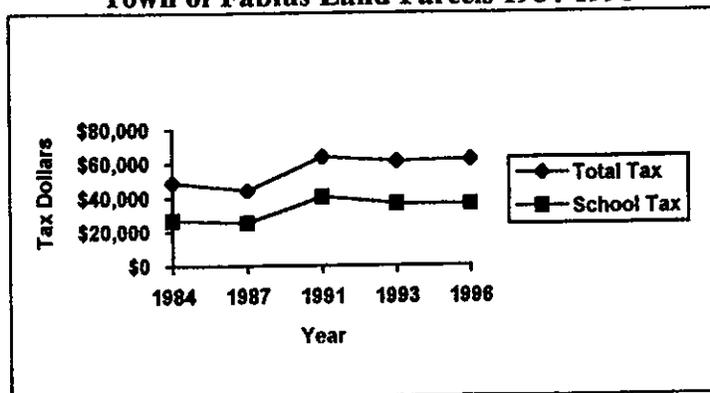
conversion from fractional to full value assessment. Over the past five years, both school taxes and other property taxes have declined somewhat as shown in Figure 5.2.

Table 5.4
Tax Summary: Forty Land Parcels In The
Town of Fabius, 1984-1996

Tax Year	Special District Taxes	Total County Taxes	Total Town Taxes	Total Highway Taxes	Total School Taxes	Sum Total Taxes*
1984	\$2,649	\$13,857	\$5,200	\$2,944	\$26,718	\$51,368
1987	\$2,691	\$11,957	\$5,099	\$2,214	\$25,050	\$47,011
1991	\$3,387	\$15,983	\$5,106	\$2,492	\$40,417	\$67,385
1993	\$2,606	\$15,891	\$5,949	\$3,066	\$36,356	\$63,868
1996	\$3,558	\$17,080	\$5,973	\$3,014	\$36,230	\$65,855

*Sum total of county, town, highway, special district and school taxes

Figure 5.2
Total and School Tax For Forty
Town of Fabius Land Parcels 1984-1996



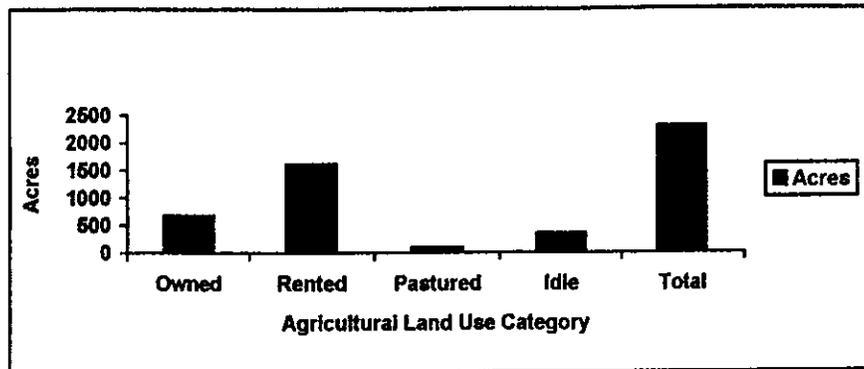
5.2 Manlius

The total number of full time farm operations in the Town of Manlius declined 75% between 1972 (24 farms) and 1996 (6 farms). In 1972 there were 15 dairy, 7 crop, 1 vegetable and 1 nursery. In 1996 there are 3 dairy, 2 crop, and 1 vegetable. The major crop is corn (1,280 acres). Other crops include: alfalfa (240.5 acres), soybeans (200 acres), oats (195 acres), timothy (107.5 acres), other hay (80 acres), wheat (65 acres), rye (50 acres) and clover (10 acres).

There are currently 2,292 acres of land devoted to agriculture in the Town of Manlius. Twenty-nine percent (674 acres) are owned by agricultural producers and seventy-one percent

(1,618 acres) are rented. Included in these figures are 90 acres of pasture and 354 acres of idle lands as shown in Figure 5.3.

**Figure 5.3
Agricultural Acreage
Town of Manlius 1996**



Cornell Cooperative Extension, 1996 (8)

Soil quality in the Town of Manlius is quite good with a wide distribution of Class I and II soils. The location of these soil classes in the Town of Manlius is presented in Appendix I. Comparison of active farmland in the Town of Manlius (Appendix J) with soil class location shows many of the Town's highest quality soils are no longer actively farmed.

The sixty-two land parcels contained in the original Agricultural District No. 11 were selected for inclusion in the tax portion of this study. Although several of the original Agricultural District parcels were subdivided, consistency in parcel study numbers was maintained. This is reflected by changes in total acreage discussed below.

The 62 selected parcels were held by 29 landowners in 1984 and included 3,571 acres of land. By 1996 the 62 parcels surveyed covered 3,207 acres and were held by 34 landowners. Half of the 1996 landowners are active farmers or lease their lands to farmers as indicated by the number of landowners receiving agricultural tax exemptions (SOCPA, 1996d).

School and total property tax data on the 62 parcels was obtained from tax records at the Onondaga County Finance Department, the Town of Manlius Assessor's office, and the district offices of the Fayetteville-Manlius School District and the East Syracuse-Minoa School District. The data was used to examine property tax rates and was collected at 3-year intervals for the following years: 1984, 1987, 1990, 1993, and 1996.

Tax data compiled on the 62 Manlius parcels show an increase in total property tax charges per acre of nearly 150% between 1984 (\$21/acre) and 1996 (\$52/acre). The tax breakdown per acre of land is presented in Table 5.5.

Table 5.5
Property Taxes Per Acre Of Agricultural District Land
For Sixty-Two Land Parcels In The Town of Manlius
1984-1996

	1984	1990	1996
Town Taxes (hwy., water & fire dist.)	\$ 4.59	\$ 7.06	\$10.29
County Taxes	\$ 5.19	\$8.68	\$11.60
School Taxes	\$11.22	\$20.08	\$30.22
Total Property Taxes/Acre	\$21.00	\$35.82	\$52.11

Assessment per acre of land increased by 131% between 1984 (\$1,030/acre) and 1996 (\$2,267/acre). The Town of Manlius was the first in Onondaga County to utilize full value property assessment, and had full value assessment throughout the period of this study. Table 5.6 contains a summary of full value assessments and taxable values for the 62 Town of Manlius parcels. Table 5.7 shows how many of the 62 farm parcels received exemptions during the period 1984-1996.

Table 5.6
Full Value Assessments and Taxable Values For Sixty-Two
Parcels In The Town Of Manlius, 1984 - 1996

<u>Tax Year</u>	<u>Full Value Assessment</u>	<u>Taxable Value*</u>
1984	\$3,679,500	\$2,599,000
1987	\$5,343,800	\$3,401,149
1990	\$6,726,400	\$4,522,700
1993	\$6,726,000	\$4,518,600
1996	\$7,271,300	\$4,707,280

* Taxable values are calculated after tax reductions for all exemptions, including agricultural assessments, veteran and senior citizen exemptions. Agricultural exemptions provide a significant portion of the tax reductions within the agricultural district in Manlius.

Table 5.7
Number of Parcels Receiving Tax Exemptions* Town of Manlius
Based on 62 Land Parcels 1984-1996

Date:	1984	1991	1993	1996
Number:	30	36	37	38

*Tax exemptions include agricultural, veterans and senior citizen. Agricultural exemptions account for ninety percent of the exemptions located within Agricultural Districts.

Total combined county, town, and highway taxes for the Town of Manlius increased approximately 97% between 1984 (\$28,802) and 1996 (\$55,096). Total school taxes increased by almost 130% between 1984 (\$40,071) and 1996 (\$92,145). Total Special District taxes increased by slightly more than 89% between 1987 (\$6,144) and 1996 (\$11,650). The full value assessments for the 62 parcels surveyed increased 97%

between 1984 (\$3,679,500) and 1996 (\$7,271,300). The total tax summary for the 62 Town of Manlius land parcels is presented in Table 5.8.

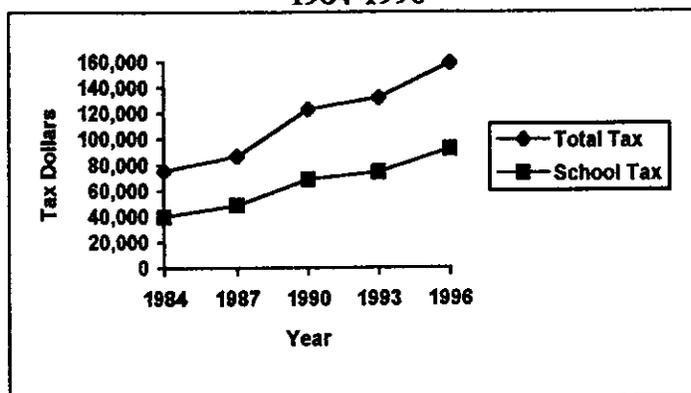
Table 5.8
Tax Summary: Sixty-Two Town of Manlius Land Parcels
1984 - 1996

Tax Year	Special District Taxes*	Total County Taxes	Total Town Taxes	Total Highway Taxes	Total School Taxes	Sum Total Taxes*
1984	\$ 6,144	\$18,544	\$ 6,557	\$3,701	\$40,071	\$ 75,017
1987	\$ 7,089	\$19,075	\$ 8,641	\$3,468	\$48,659	\$ 86,932
1990	\$12,195	\$29,831	\$ 9,136	\$2,929	\$69,032	\$123,122
1993	\$10,931	\$31,148	\$12,533	\$3,281	\$74,386	\$123,279
1996	\$11,650	\$35,362	\$15,769	\$3,965	\$92,145	\$158,891

*Sum total of county, town, highway, special district and school taxes.

School taxes and other total property taxes for the sixty-two parcels in the Town of Manlius exhibit a fairly steady rate of increase between 1984 and 1996 as shown in Figure 5.4

Figure 5.4
Total and School Tax For Sixty Two
Town of Manlius Land Parcels
1984-1996



5.3 Case Study Conclusions

Two obvious conclusions drawn from the preceding case studies are: (1) residential land development tends to increase the per acre cost of property, and (2) property taxes are likely to rise faster in developing urban/suburban municipalities than in rural municipalities.

The rate of farm loss is greater in the suburban towns of Onondaga County than it is in rural towns as indicated by the 75% reduction in farm numbers observed in the Town of Manlius compared to the 47% reduction observed in the Town of Fabius. Despite these declines the amount of land devoted to agriculture has remained approximately the same in both towns.

The industry has been successful in generating a market demand capable of sustaining the farmland base despite the loss of individual farms over time. This shows a strong agricultural industry exists in both Fabius and Manlius (Wagner, D, 1996).

Comparison of taxes per acre and assessments per acre show that the cost to farmers for operating a farm in the Town of Manlius is clearly higher than similar costs in the Town of Fabius. Higher suburban operating costs may account for the greater decline in farm numbers (75%) and lower rate of agricultural land ownership (29%) observed in the Town of Manlius compared to the Town of Fabius (47% and 66%).

In the Town of Manlius, the town, county and school taxes have increased steadily over the period 1984 to 1996, and per acre school taxes have nearly tripled since 1984. The per acre taxes in the Town of Fabius, which has not undergone significant development in recent years, have actually declined since 1991. The biggest difference in the property tax component is the cost of school taxes. 1996 school taxes in the Town of Fabius were \$16.07/acre while school taxes in the Town of Manlius were nearly twice as high at \$30.22/acre.

Land assessments for Agricultural District lands in the Town of Manlius are substantially higher than comparable assessments in the Town of Fabius. In the Town of Manlius, the full value assessment per acre was \$2,384 in 1996 compared to \$995 per acre in the Town of Fabius. This difference was offset somewhat by higher tax exemptions averaging \$841 per acre in the Town of Manlius compared to \$241 per acre in the Town of Fabius.

The level of tax relief provided by agricultural assessments increases when full value land assessment polices are implemented. Refer to Section 6.2 for detailed discussion of the agricultural assessment program. The Town of Manlius converted from fractional to full value assessments prior to 1984. Conversion from fractional to full value assessment in the Town of Fabius began in 1991 and was completed in 1992. Comparison of case study land parcels receiving tax exemptions in both Towns shows that farmers in the Town of Manlius found it economically advantageous to apply for agricultural assessments beginning with the establishment of Agricultural District No. 11 prior to 1984. Farmers in the Town of Fabius found the level of tax relief provided by agricultural assessments to be economically insufficient to warrant application until the Town undertook conversion to full value assessments in 1991 (SOCPA, 1996d).

The case study data appears to verify the intuitive deduction that the per acre cost of providing property tax funded community services, such as schools, public safety, transportation and utilities, is generally higher in urban/suburban areas than the cost for providing comparable services in rural areas. This is true even though the tax burden may be divided among a larger population in urban/suburban areas. In general, residential development demands more in services than it pays in taxes while farmland generates greater tax revenues than service demands (Cosgrove, 1994).

6.0 EXISTING FARMLAND PRESERVATION EFFORTS

6.1 Federal

Current federal farmland preservation programs focus on the protection of sensitive environmental resources. Voluntary enrollment in these programs is largely driven by economic incentives. For example, the Debt Cancellation Conservation Easement Program enables farmers to reduce their federal debt by granting a conservation easement to the federal government. Eligible lands include wetlands, highly erodible lands, fish and wildlife habitat, and areas of high water quality or scenic value.

Federal reserve programs are geared toward both long and short term farmland preservation benefits. The Wetland Reserve Program (WRP) pays farmland owners for permanent conservation easements and provides cost share funding for restoring and protecting wetlands on their property. The Conservation Reserve Program (CRP) offers short term rental payments to establish vegetative cover on highly erodible cropland.

6.2 State

Current farmland preservation efforts in New York State focus on voluntary, incentive based programs. **The primary state farmland preservation program is administered under the Agricultural Districts Law enacted in 1971.** The law provides a locally initiated mechanism for the protection and enhancement of agricultural land for agricultural production. Provisions of the law that assist in farmland protection include:

- Agricultural District creation and review
- Limiting local ordinances affecting agriculture
- Modifying eminent domain proceedings
- Restricting public funds for non-farm development
- Instructing state agencies to encourage farming
- Limiting special service tax assessments on farmland
- Permitting agricultural property tax assessments

Landowners must petition the County legislative body to establish an Agricultural District. Once established, land enrolled in an Agricultural District remains committed to agriculture for a fixed period of time. Recertification of Agricultural Districts in Onondaga County takes place every eight years. Voluntary Agricultural and Farmland Protection Boards established in 1992 under the Agricultural District law oversee the process and advise the County on recertification. Board members include members of the local agricultural community.

Within an Agricultural District, any owner of at least ten acres of land which annually produces a minimum of \$10,000, on average for the preceding two years from the sale of crops, livestock, or livestock products, is eligible to receive an agricultural assessment. An agricultural assessment is designed to protect farmers from excessive real property taxation by

valuing farmland based solely on its productive capacity. This benefit is helpful to farmers in localities where the market assessment placed on farmland exceeds its agricultural assessment.

Owners of land not enrolled in an Agricultural District, but which satisfies the minimum acreage and sales requirements may qualify for an agricultural assessment if they file an individual commitment. This commitment binds the owner to use the land exclusively for agricultural production for a period of eight years.

Owners of rented land may also qualify for an agricultural assessment if their land independently satisfies the minimum acreage and sales requirements, or is being used under a lease agreement of five or more years in conjunction with land that independently qualifies.

Landowners must apply to their local tax assessors annually for an agricultural assessment. The allowable tax reduction is determined by the local assessor using a formula based on the soil classifications of each farmland parcel being considered.

Penalties apply to land owners who convert to non-farm use after benefiting from an agricultural assessment. Termination of farm production either for a single crop year or longer is not considered a land conversion. For lands in an Agricultural District, penalty taxes are equal to five times the taxes saved in the most recent tax year. In addition, interest up to six percent is levied for as many as five of the most recent years of tax benefit. If only a portion of the land is converted, penalties are against the fraction of the land converted

The number of farmers that apply for agricultural assessments varies from year to year and from town to town. **The single greatest incentive for farmer participation usually occurs when a municipality converts from fractional assessment to full value assessment policies (SOCPA, 1996d).** Information on established Districts and individual commitments are maintained at the County level. Participation in the program is strictly voluntary and usually not actively recruited by any level of government. Those wishing to enroll land in an Agricultural District must keep themselves informed of the law and its frequent amendments and take the necessary steps to participate.

The 1996 New York State Budget Bill included the farm property school tax credit program. This program is intended to provide additional property tax relief to farmland owners. This program may lead to greater farmland preservation by increasing the economic viability of agricultural operations in New York State. Because the program is new, and because it offers tax relief from school district taxes but no other category of property tax, the overall impact of the program has not yet been determined.

Effective for the 1997 tax year, NY taxpayers whose federal gross income from farming equals at least two-thirds of total federal gross income will be allowed a credit equal to school property taxes paid on certain agricultural property.

The New York tax credit limitation is based on school taxes paid on qualified agricultural property plus fifty percent above the base acreage. The 1997 base acreage is 100 acres; 1998

base is 175 acres and there after 250 acres. If a taxpayer's farmland acreage exceeds the base acreage, the school taxes paid credit is scaled back in proportion to the sum of the base acreage and fifty percent of the acreage in excess of the base¹.

The credit is claimed against NY State personal income tax, corporate franchise tax, or LLC income tax liabilities. Refunds can be claimed or carried over. Qualified agricultural property is land located in New York State which is used for agricultural production. If land is leased, the credit is not allowed for the lessee as the operator must be the owner of the land. The lessor of the land may or may not qualify depending upon his qualifications as a farm taxpayer. An income limitation starts at \$100,000 annual gross income (AGI) and scales the credit back to zero at \$150,000 AGI. **If agricultural property is converted to non-qualified use, no credit is allowed that year and recapture is triggered for the previous two taxable years** (Smith and Cuykendall, 1996).

The New York State Environmental Quality Review Act (SEQRA) requires the consideration of impacts on agricultural land resulting from the actions of a governmental agency prior to commencement of those actions. Once potentially negative impacts are recognized through the SEQRA process, the responsible State agency is required to consider actions to reduce or eliminate the impact on those lands to the greatest extent possible. It should be noted that SEQRA is primarily a disclosure tool and that agencies under it's jurisdiction are not bound to reject a project based on the identification of negative impacts.

6.3 Local

At the County level, farm match programs have proven to be an effective preservation tool. **Farm match programs link retiring farmers with young farmers interested in purchasing a farm thereby providing an alternative to retiring farmland owners reluctant to sell their land for non-farm use.** Successful farm match programs are often part of a larger, countywide agricultural economic development plan. Such plans are based on the premise that a healthy county economy requires a strong agricultural infrastructure, which in turn, requires a strong base of local producers.

Farm match programs actively recruit young farmers through aggressive marketing campaigns targeted to areas where land prices are highly inflated. A well developed marketing campaign requires cooperation of various county agencies and private businesses. Typical marketing tools include: county promotional ads in agricultural journals and magazines, attractive marketing videos that provide area information and address production concerns potential buyers might have, ready access to technical information and area farm service agencies, county agricultural tours, a real estate data base, and low cost financing opportunities for

¹ For example: In 1977 school property tax paid on 300 acres of qualified land and buildings (residence excluded) was \$15,000. The excess acreage is 200 acres (300 total acres - 100 base acres = 200 excess acres). Fifty percent of the excess is 100 acres. The allowable percentage is 66.6% (100 base acres + 100 excess acres = 200/300 acres or 66.6%). The resulting tax credit is \$10,000 (\$15,000 x 66.6%).

producers wishing to relocate. The Jefferson County farm match program provides an excellent model of effective County marketing strategies and community commitment.

One of the most effective but costly methods of preserving farmland at the local level is through the purchase of development rights (PDR). Under a PDR program a landowner may sell property development rights to a purchaser who has a vested interest in maintaining the open or agricultural characteristics of the property. Once the rights are sold a conservation easement is placed on the property prohibiting development. Land owners who choose to sell their rights receive cash for the development value of their land as well as a property tax reduction.

Suffolk County, New York has successfully established such a program but notes several associated problems (Suffolk County Planning Dept., 1996). First, the County must have significant appropriations available to acquire development rights to large amounts of acreage. Generating these dollars in one, or even several budget cycles is difficult without a substantial tax increase.

Second, the procedure for acquiring development rights is slow. In some areas of the state farmland is disappearing faster than the rate at which development rights can be acquired. Developers often have ready access to the financial resources and can close a real estate transaction quicker than most County agencies. As a result, private developers enjoy an advantage over County governments when competing for the purchase of property.

Alternatives to direct purchase of development rights programs include transfers of development rights and the donation of conservation easements. A transfer of development rights program sets up the free market transfer of development rights from one part of a town to another part of the same town. The effect is a residential density transfer from agricultural areas to already built up, but as of yet, low density residential areas. Limitations to this type of program include the fact that transfers must occur within the same school district and opposition from residents of the low density areas.

Conservation easement programs involve voluntary, legally recorded agreements to preserve land or limit development rights of that land. Easements are recorded on the property deed and specify a particular use or restriction. Program terms may differ, however, a landowner who puts an easement on his or her land generally agrees to retain the character and/or use of the land that exists at the time the easement is designated until the term of the easement expires. **Landowners generally do not grant public access to the land or give up any rights as a private landowner.** Easements are often made in exchange for preferential tax treatment by the town.

Benefits stemming from conservation easements are realized by both the landowner and the community because the land remains in private ownership, and thus, on the tax rolls. At the same time, the diminished value of the land due to imposed restrictions provides the landowner with the potential for a reduction in property taxes.

A few municipalities in New York State have implemented local conservation easement programs to preserve agriculture and other open space areas. The Town of Perinton in Monroe County was the first municipality to initiate such a program in 1972. Perinton's program provides a sound model for other municipalities and was the subject of a 1996 case study on conservation easement programs conducted by the Town and Village of Marcellus.

Perinton's program is part of a larger comprehensive planning effort to protect open space for the preservation of mineral, agricultural and forest land resources. Statutory authorization for the program is found in Section 247 of New York's General Municipal Law. Under this law localities are allowed to "acquire by grants the easement to land within such a municipality" for "preservation of open spaces" which would "maintain or enhance the conservation of natural or scenic resources.

Perinton's program provides for two types of easements: easements for undeveloped and unused open space areas and easements for agricultural lands. Designation of either type of easement specifies that the land may not be developed or built upon for the term of the easement. In the case of agricultural easements, the land owner agrees that the land will be used principally and actively for agriculture for the term of the easement.

Easements are accepted with a minimum term of five years. There is no maximum term limit. If the land for which an easement is granted is converted prior to the term of the easement, conversion penalties are determined based on the number of years the easement has been in effect.

In return for the easement, the Town grants preferential tax treatment to the land owner. An easement grants abatement for state, county, town, school district and all other special improvement district taxes, and other taxing units to which the property is subject. Assessed value is based on the limited future use of the land and the term of the easement. A formula for calculating the reduced tax value based on these factors is outlined in the Town law.

Any land owner may submit an easement proposal to the town conservation board. Upon receipt of a proposal, the board investigates the property to determine if it is of benefit to the community. If the easement is found to be in the public interest, a public hearing on the proposal is held. All adjacent property owners and municipalities within 500 feet of the property, as well as the County planning council and the school district are notified. If, after the public hearing, the proposal is accepted the easement is executed in writing and recorded in the county clerk's office.

Perinton does not readily allow conservation easements to be canceled by either party. However, property owners may petition the Town Board to cancel an easement agreement. In such cases the land owner must prove just cause for doing so. If an easement is canceled the land owner is required to pay back the tax benefits they received as well as a penalty.

Every town in Onondaga County has the authority to regulate land use and development within its own borders yet few towns have implemented regulatory approaches to farmland

preservation. In a limited number of local communities, Agricultural Advisory Committees have been established and are actively working toward attaining this important farmland protection goal. The Town of Camillus Agricultural Advisory Committee (CAAC) provides an outstanding model for other local municipalities.

The CAAC is comprised of members of the local agricultural community who are qualified and capable of offering “an insider’s perspective on which planning and zoning tools enhance the health of the agricultural community, and which measures--however well intentioned--serve to weaken its viability”(Town of Camillus Agricultural Advisory Committee, 1993). The specialized focus of CAAC has been helpful in promoting sound, agriculturally sensitive recommendations for inclusion by local planning boards as part of their comprehensive land use planning document including: town-wide implementation of the NYS Agricultural Protection Act, revision of existing local codes that act as impediments to farmers, utilization of non-permanent conservation easements, strategies to correct problems with Town subdivision law and other rural housing and rezoning issues. In January, 1997, the Town of Camillus adopted a new Comprehensive Plan that incorporated many of the recommendations made by the CAAC.

Right-to-farm statutes, enacted in New York State in 1987 (New York Public Health Law Section 1300-c) and 1992 (Agricultural District Law Section 308) have been incorporated by a limited number of local municipalities. These statutes are designed to protect farmers from nuisance suits brought by neighboring property owners. Such statutes also help make non-farmers aware of the local agricultural industry’s needs.

6.4 Private

There has been a rapid growth of private, third party, land trusts organizations in recent years. **A land trust is a non-profit, tax exempt organization legally authorized to own land or accept conservation easements for resource protection in perpetuity.** The benefit of private land trust organizations over similar types of programs maintained at the local or county level of government lies in their ability to act quicker and with less restrictions than governmental bodies. Examples of private land trust organizations include: the Nature Conservancy, Save the County, Inc., and the Finger Lakes Land Trust.

A 1990 survey conducted by the Department of Agricultural Economics at Cornell University indicated that 34% of 268 land trusts surveyed in the Northeastern United States currently have programs to protect farmland. While some land trust organizations are involved in the direct purchase of land for preservation purposes, many focus on preservation through acquisition of donated conservation easements. Land Trusts commonly use “negative easements” in which the landowner’s use of the land is restricted for the benefit of the grantee, in this case, the land trust (Roop, 1996). The most common example of a “negative easement” is a restriction on building houses. Most conservation agreements are custom fit and flexible as to the exact specifics of the final agreement. The only things that landowners are absolutely restricted from doing on the land being preserved is stripping the soil for re-sale, paving the land, or building a subdivision.

Land owners who decide to put their land in easement agree to maintain their land for agriculture in perpetuity. Granting an easement to a land trust may qualify the donation as a charitable donation so that the donor may take advantage of a deduction in taxable income. Benefits result when the after tax cost of the donation - measured in terms of land value forgone with a conservation easement attached to the property deed - is reduced for the donor. The deduction is available in the year the donation is made and may be carried forward for up to five years.

Easement donations may also provide benefits from savings in federal estate and state inheritance taxes and ad valorem real property taxes. In New York state, however, easement donation does not necessarily provide reduced property taxes. Determination of assessed value of land is up to local government assessors.

Designation of an easement to a land trust involves a written legal agreement defined by the state and federal law between the landowner and the organization. Federal tax law requires that a donated easement meet three requirements: (1) the easement grantee must be a "qualified organization" (i.e., a legal charitable organization), (2) the easement must be donated "exclusively for conservation purposes", and (3) the easement must be granted in perpetuity. "Conservation purposes" is defined to include: preservation of land for outdoor recreation and education by the general public, protection of natural habitat, preservation of certain open spaces such as farmland and forest land, or for lands and historical purposes.

Donated easements are recorded on the deed and run with the property forever. Any sale or transfer of ownership of the land will include the restrictions stipulated by the easement agreement. Breaches in the easement agreement are dealt with through legal means and are likely to result in more severe consequences than preservation programs administered by government agencies or organizations (Roop, 1996).

Under existing federal and state law, a permanent easement can be extinguished if a court determines that, under the doctrine of changed conditions, it is impossible to fulfill the conservation purposes of the easement (Washington Co. AFPB, 1996).

An agricultural conservation easement program has been established in Washington County, NY by a local land trust. The Agricultural Stewardship Association was founded in 1990 to promote and encourage the viability of agriculture in Washington County. To date, the land trust has acquired conservation easements on five farms encompassing over 900 acres of land (Washington Co. AFPB, 1996).

Early estate planning represents an effort that can be undertaken by individual land owners to preserve farmland. Because farmland is valued at its highest and best use for state and federal estate purposes, the development potential of agricultural land governs its inheritance value. As a result, farm families may feel the need to reduce the value of their land just so the next generation can afford to inherit it.

There a number of estate planning tools that are being used to facilitate the conveyance of farmland from one generation to the next by reducing the development potential, and therefore, the taxable value of productive agricultural land. Such tools include: the sale of development rights, conservation easements and the formation of limited family partnerships that include as part of the legal agreement, restrictions or limitations on the future use of productive land.

An alternative to reducing the future development potential of agricultural land is to purchase additional life insurance for the sole purpose of providing heirs with funds to pay full estate taxes. The American Farmland Trust, Save the County, Inc., the Finger Lakes Land Trust and Farm Family Insurance can provide additional information on developing effective estate plans.

7.0 LOCAL AGRICULTURAL COMMUNITY SPEAKS OUT

Identification of the critical issues facing agriculture in Onondaga County is a major developmental focus of this plan. Local input from individual farmers, farmer groups, representatives of the agribusiness community, and non-farm rural landowners contribute to this end. Results from mail surveys, personal and telephone interviews, and a series of public forums with interested members of the agricultural community added to the list of issues this plan addresses.

7.1 Cornell Cooperative Extension's Economic Impact of Agriculture Survey

In 1995 Cornell Cooperative Extension (CCE) conducted a survey designed to document the size, diversity and overall economic impact of agriculture in Onondaga County. Separate survey forms were developed for farmers and agribusiness representatives and are contained in Appendix K. The mailing list of 235 names yielded an overall response rate of 54% (91 farm responses and 37 agribusiness responses).

Each two page survey form addresses a variety of subjects, including:

- identification of issues facing the agricultural industry in Onondaga County
- relative importance of factors affecting the future of agriculture in Onondaga County
- future operational plans

Eighty percent of the farm respondents cite property taxes, product prices, and regulations regarding insurance and benefits as the three major issues facing agriculture in Onondaga County. Other identifiable issues include information, technology, and consumer awareness. Respondents rank property taxes as the number one issue negatively impacting the agricultural industry.

Eleven percent of the total farm respondents foresee their departure from agriculture due in part to rising property taxes. This is reason for concern in light of maintaining a critical mass of farm operations in support of the agribusiness sector. Refer to Section 8.0 for additional information regarding critical mass.

Among survey respondents, the average travel distance for farm supply purchases is 31.4 miles; the minimum distance is 5 miles, and the maximum distance is 500 miles. Large mileage reports from the survey were interpreted by CCE as no local provider of a desired service exists.

If farm numbers continue to decline, greater consolidation of local agribusiness operations can be expected (CCE, 1996). The potential result being a greater loss of productive time to travel on the part of local producers and an economic loss to the County if agricultural producers are driven to do business in other nearby Counties.

Agricultural retail, wholesale and consulting businesses in Onondaga County generate 14.4 million dollars annual revenue from the sale of agricultural products and services

(CCE, 1996). Sixty five percent of the agricultural business respondents reinvest their sales revenue directly in Onondaga County by purchasing the majority of goods and services they require to maintain operations locally.

Seven percent of the agribusiness respondents plan to exit the industry. The primary reason given for this decision is the cost of taxes and insurance, such as worker's compensation. In a separate comment section, survey respondents indicate displeasure with the level of services they receive relative to the taxes they pay. Many report taking a hard look at conducting business in other states.

7.2 Cornell Cooperative Extension's Small Farm Survey

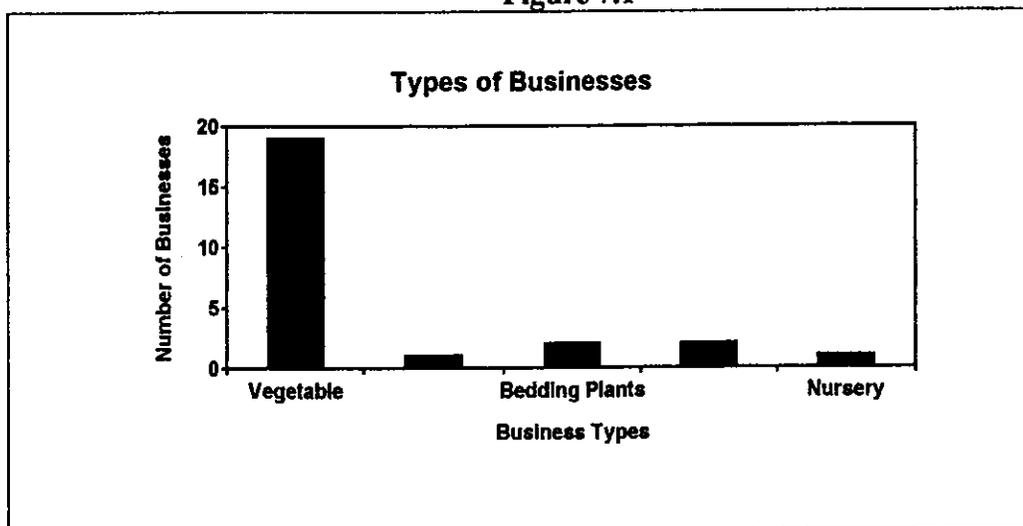
Small and part time agricultural businesses in Onondaga County play a unique role in the overall agricultural picture. However, not much information exists to document any impact they may have. In 1996, Cornell Cooperative Extension developed a survey for small and part time farm operations to assess their impact on the County's economy. The complete survey form is presented in Appendix L.

For the purpose of this survey CCE defined small and part time operations as any operation that sells products directly to the consumer and derives a majority of income from another job.

A mailing list was generated from extension, regional market, local farm market mailing lists and known producers. Surveys were sent to 54 names and 23 returns were received.

Vegetable operations represent the largest portion of small and part time operations as shown in Figure 7.1 above. **The majority of all respondents (69%) sell their products at the Regional Market.** Roadside markets and local markets within a town or village also provide strong opportunities for the sale of fresh produce.

Figure 7.1



The economic impact of the sale of products generated by small and part time operations is not an exact number. Respondents were given a range to choose from that represented their sales in agricultural products. Sixty-five percent of respondents report sales over \$10,000 annually, thirty percent report sales under \$2,500, and five percent report sales in the \$7,501 - \$10,000 range. Using the upper cutoff level for the first and last range and a midpoint for the middle ranges, CCE estimates the value for total sales to be \$176,250. Using the 3.235 economic multiplier developed by Prof. Nelson Bills of Cornell University, the economic impact to the County from agricultural sales generated by small and part time farm operations is \$570,169.

To assess the sustainability of this sector, respondents were asked to indicate their future business intentions. The results, as presented in the Figure 7.2, reveal a strong, healthy sector of the County's agricultural industry.

Figure 7.2

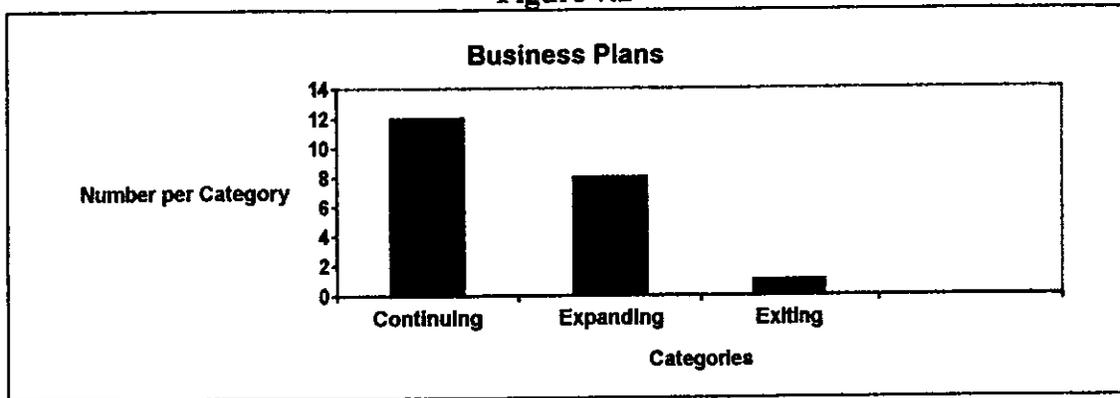
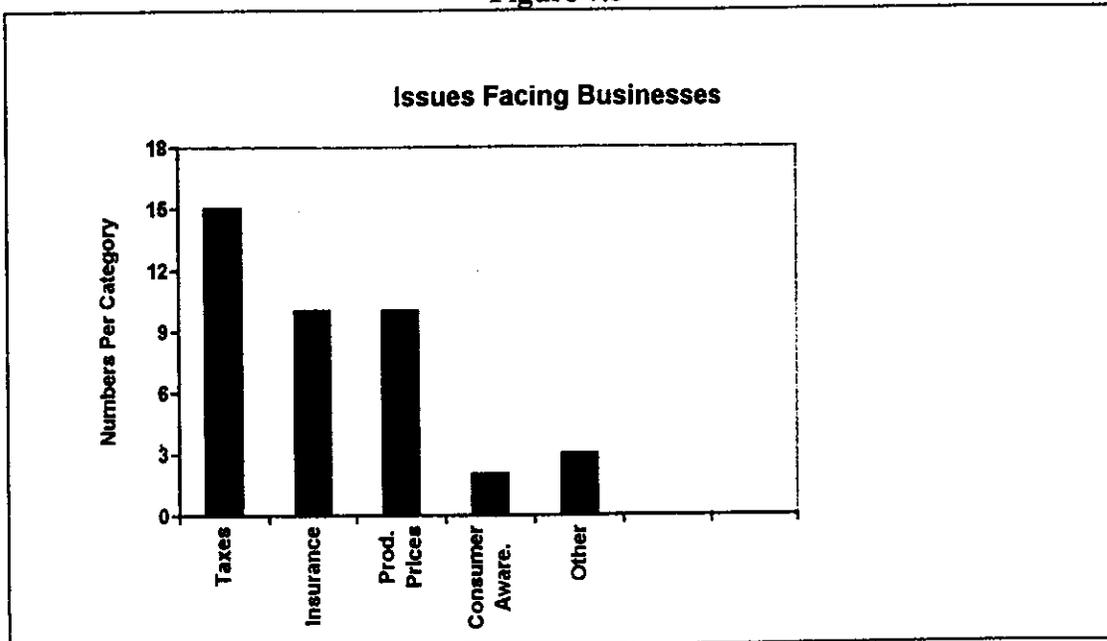


Figure 7.3



The top three issues facing small and part time farm operations are taxes, insurance/benefits, and product prices. Other category response are presented in the Figure 7.3.

7.3 Syracuse-Onondaga County Planning Agency's Rural Land Use Survey

Rural municipalities face the continuing problem of finding alternative uses, and alternative sources of tax revenues, when large tracts of agricultural land are converted to "abandoned" agricultural land. In an attempt to answer the question of what happens to agricultural land that become available for sale, the Syracuse-Onondaga County Planning Agency (SOCPA) conducted a mail survey in the fall of 1996.

The survey focused on residents in three Towns: Camillus, Van Buren and Marcellus. These Towns were selected because they contain Agricultural Districts which are located on the fringes of urban/suburban growth areas in their respective Towns.

Two hundred and forty survey forms were mailed to farm and non-farm land owners in the three Towns. The six page survey contained questions specific to full and part time farmer landowners, and to landowners who are not active farmers. Complete survey forms are contained in Appendix M.

The survey addresses a variety of issues including:

- changes in rural land use
- agricultural land leases
- land use plans for the future

Despite the serious issues cited, Onondaga County farmers have a generally optimistic view of agricultural land use in the future. The majority of farmland owners (93%) intend to keep their land in commercial farming. Upon retirement, 86% of the respondents intend to sell their land to a family member or to another farmer. Only 14% of the respondents expect that a non-farmer will purchase their land upon retirement.

The majority of rural farmland owner respondents (65%) have increased the amount of land devoted to farming by an average of 38% since 1985. Almost half (47%) lease at least some portion of their active farmland. Fifty-six percent of the survey respondents view the availability of rented land as essential to the continued success of their operations.

A separate section designed to solicit farmer comments documents the local perception of non-farm development in agricultural areas. Comments on the negative aspects of non-farm development greatly outnumber the positive aspects. The majority of comments focus on several oft-repeated concerns including opposition to development, rising land prices, regulations, and taxes.

Non-farmland owner response to a separate survey form (Appendix M) provides a useful source of information on non-farmer attitudes and expectations regarding land use and development issues rural Onondaga County.

The majority of non-farm rural land owners maintain their properties as principal residences. Reasons for purchasing rural property include "freedom from close neighbors" and "quality of life." While the majority of respondents (75%) previously resided in either a city, village or suburban town, 80% anticipate only minor or no increase in residential development over the next 10 to 25 years.

Availability of public utilities appears to influence the development perceptions held by nonfarm rural landowners. Residents in the Town of Camillus have greater access to public water and lighting services and express higher expectations for public sewer access than residents in either Marcellus or Van Buren. These expectations coincide, to some extent, with the relatively smaller percentage of the Town of Camillus that remains in the Agricultural District.

Commercial developers are primarily interested in purchasing lands adjacent to Onondaga County's suburban fringe areas. These tend to be closer to existing public utilities so that the extension of sewer and water services can be done relatively easily and at minimal expense. A good example is the West Hill area in the Town of Camillus, located west of the Village of Camillus.

Additional growth areas exist in the vicinity of the Villages of Baldwinsville, North Syracuse, Fayetteville and Manlius. Smaller growth areas may exist in the southern and western parts of Onondaga County in the vicinity of Villages such as Tully, Marcellus, Skaneateles, and Elbridge. These are generally smaller in scale due to the limits on the availability of public sewers outside village limits.

7.4 Interviews With Local Agricultural Producers and Tax Assessors

A number of telephone and personal interviews conducted with local farmers provide additional viewpoints related to non-farm development in agricultural areas and the impacts of property taxes on agricultural operations. A complete list of interview questions is contained in Appendix N.

A total of 68 farm operators from all farm sectors, farm sizes and farm locations participated in the interview process. Interview subjects included:

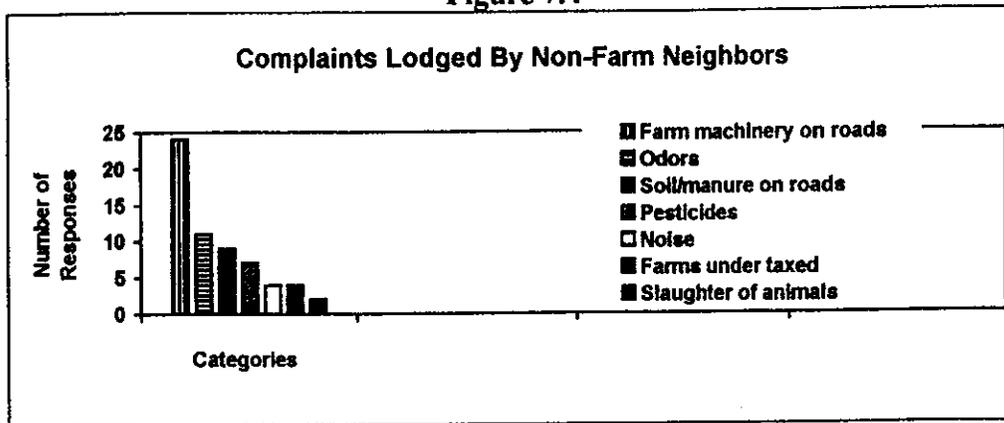
- impacts of development
- operational changes
- operational impacts of property taxes
- the value of agricultural assessments

Fifty-two percent of the farmer respondents observe what they consider to be significant residential or commercial development within the past ten years. Twenty-three percent expect

residential development will continue to encroach on their operations limiting their ability to expand.

Fifty-seven percent of the farmer respondents have observed an increase in nuisance complaints corresponding with nearby non-farm population growth. The majority of complaints are about farm machinery on public roads. Other complaint subjects are presented in the Figure 7.4.

Figure 7.4



Despite admittance that neighbor's complaints are often out of line with local history and the nature of agriculture local farmers express a remarkable willingness to find solutions to the complaints. Implementation of operational and routine changes that result in personal inconvenience and loss of productive time are not uncommon. These range from a reduction in the use of public roads during peak traffic hours, to changes in manure storage locations, to eliminating various aspects of certain operations.

Local opinion concerning the future of farming in urban and transitional areas is mixed. Some producers believe it is a matter of time before suburban farms are a thing of the past. Others believe that small, residential consumer oriented operations will replace the more traditional operations in transitional areas. **Given the natural limits of a neighborhood market, local farmer's markets and the Regional Market are expected to play an increasingly important role in the economic survival of suburban farms.**

Bureaucratic red tape and paperwork at the State level often frustrate and delay farmers attempting to expand local marketing activities. Local zoning ordinances that restrict marketing signs and parking areas are the most commonly reported obstacles to on-site sales efforts. Local farm operators report that the number of, and application process for, State required sales permits is excessive. Differences between general farm labor and sales labor rules also add to the difficulty and frustration associated with starting up or expanding on-site farm sales operations as shown in Figure 7.5.

A priority issue brought forth through discussions with local farmers is the general public's lack of knowledge regarding the role of agriculture in Onondaga County. Many believe that

sound agricultural policies will not be formulated until public education and community awareness is increased. Increased promotion of agriculture as a statewide economic and cultural asset is a favored method among some local producers for developing an understanding and appreciation of agriculture by everyone.

Based on interview responses, the greatest factor impacting Onondaga County's agricultural industry is property taxes. Fifty percent of the farmers interviewed have made recent operational changes they attribute directly to rising property taxes. These changes include: expanding operations to supplement income levels, selling agricultural land and increasing the amount of leased land, and reversing previous decisions to expand operations.

Figure 7.5

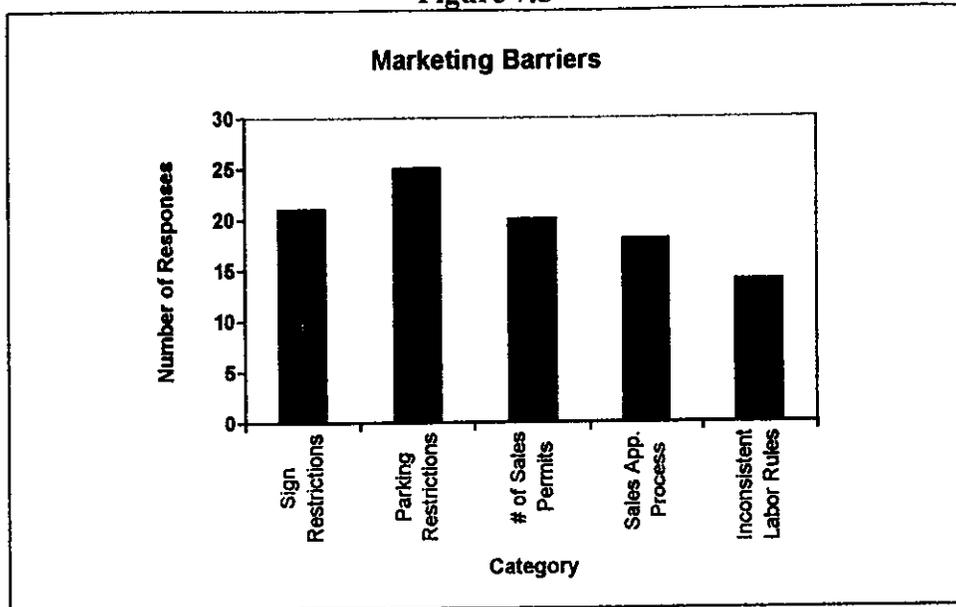
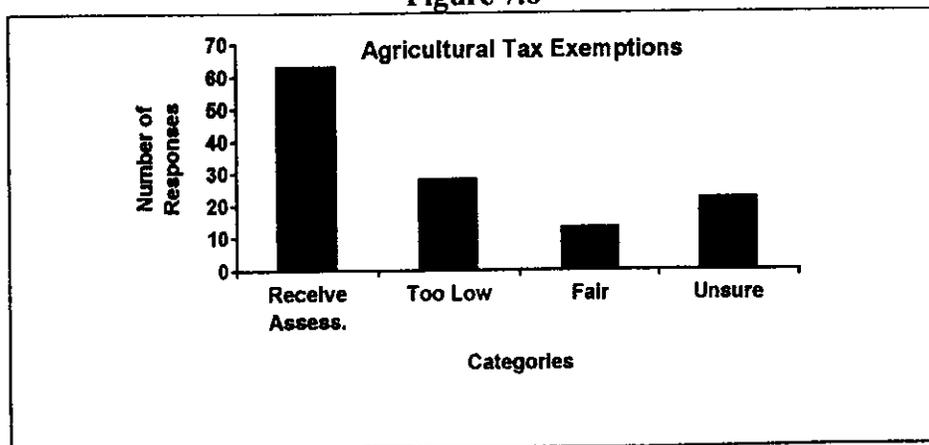


Figure 7.6



In the face of rising property taxes, Onondaga County farmers recognize the overall value of the agricultural assessment program. Ninety-three percent of the farmer respondents are enrolled in an Agricultural District and receive an agricultural assessment. While most

respondents feel agricultural assessments are a necessity, Figure 7.6 shows the majority of respondents question the level of economic support provided by their assessments relative to total property taxes paid.

Interview comments, included in Appendix N, suggest that methods used for determining agricultural assessments based on soil productivity are not universally known throughout the County. This may contribute to perceived shortcomings of agricultural assessment reductions.

To better understand if local administrative differences in the agricultural assessment program are impacting the agricultural community, tax assessors for the Towns of Fabius, Manlius, Marcellus, Camillus, Elbridge, Clay and Pompey were interviewed. These Towns were selected to represent various levels of agricultural intensity and non-farm development throughout the County. A list of core tax assessor interview questions is contained in Appendix O. The following section summarizes the interview findings.

The number of land owners applying for agricultural assessments is thought to be linked to local tax valuation policies as well as to the attitude of the local assessor. A prime example of this can be seen in the town of Elbridge.

In 1995, the local tax assessor, in conjunction with the Onondaga County Soil and Water Conservation District, sponsored a mailing that contained detailed information on the availability of tax exemptions for agricultural land. The mailing was timed to coincide with the Town's conversion from fractional to full value land assessment. As the result of higher property tax values and increased communication between the tax assessor and agricultural land owners, the number of agricultural exemptions jumped from zero to 134.

Procedurally, local assessors appear to be knowledgeable regarding the methods for determining agricultural assessment values, maximum taxation values per acre of agricultural land, and the application and calculation of penalty payments for land use conversion. The amount of time and paperwork involved in calculating penalty payments for land use conversions was generally cited as excessive in relation to value of the penalty.

None of the assessors interviewed conduct formal inspections of agricultural lands currently receiving agricultural assessments. The main methods used by the interviewees to track land use and conversion include informal land inspection through normal, daily road travel, new building permits and realty deed transfers.

A single exception was noted in the town of Camillus. In response to local comment, a formal, physical inspection of a "couple" of parcels was undertaken in 1996. The local assessor expressed an intent to continue and to step up the number of land inspections conducted prior to agricultural valuation. Greater land owner documentation regarding lease agreements, income requirements and other factors as yet undetermined may also be increased. Under existing law, tax assessors have the jurisdiction to request whatever documentation and verification they deem necessary in determining agricultural exemptions.

All assessors interviewed expressed an appreciation of the total operational costs involved in agriculture. All feel that some type of property tax relief is vital to the continuance of agriculture at the municipal level. They do not all agree that the current assessment exemption program is the most effective way to provide that relief. The primary suggested alternative to determining agricultural exemptions based on soil productivity is an automatic assessment reduction based on the state mandated maximum taxable value for agriculture. The envisioned advantages include: a reduction in the time property owners spend applying for assessment reductions and a reduction in the time spent calculating assessment exemptions by assessors.

7.5 Public Meetings

In the winter of 1996/1997, a series of four public informational meetings were held. The purpose of these meetings was to present research findings, solicit input, and to stimulate discussion regarding agricultural problems and solutions. The meetings were generally well attended.

Participants expressed an appreciation for the opportunity to communicate their concerns. Open forum discussions generated new and insightful information. Among the issues identified at the meeting is the need to explore alternative farmland preservation methods such as development right transfers and conservation easements, the need to increase the focus on agriculture in the classroom, and the need to address adverse estate taxes.

Concerns were voiced regarding the current trend toward larger and more concentrated operations for dairy, poultry, livestock and most other farm products. A common concern regarded the potential for increased environmental harm from these much larger farm operations. Environmental impact accusations include: reduced air quality, increased water pollution, increased soil compaction and erosion. Some attendees question the categorization of these larger farms as "agriculture" when they function more as rural "industries." Social impact concerns that are equally impressive but more difficult to measure include: the destruction of the small rural communities through a reduction in small family farm numbers, loss of farming skills and the underemployment of seasoned, highly skilled agricultural workers.

8.0 CHALLENGES FACING ONONDAGA COUNTY AGRICULTURE

The continued viability of Onondaga County's agricultural industry is being challenged. Economic threats facing the local agricultural community range from low product prices to high property taxes. Other challenges of significant importance are described below.

Maintenance of Critical Mass

The term critical mass refers to the size of the market required to support a competitive agribusiness infrastructure. In the absence of a strong farm base, the market for agricultural services declines forcing the regionalization of agricultural support services. Local farmers must travel greater distances to secure needed services and products. Higher costs and lost production time impact the economic viability of agricultural operations. Producers may become less inclined to invest in their operations and more susceptible to development pressure. If, at some point, the number of active farms drops below some minimum level, collapse of the agricultural infrastructure may occur.

Maintenance of critical mass is more dependent on the preservation of large farming areas than preservation of random large farm sites. Fewer large farms are less likely to require the same level of support services as more numerous, smaller farms because of economies of scale (Washington County AFPB, 1996).

Property Taxes

Property taxes in New York State are among the highest in the nation. Although it should be noted that property tax as a percentage of farm income varies by farm sector, on the average, **Onondaga County farmers pay 36% of their net income to property tax** (Farm Bureau of New York, 1995).

New York State relies heavily on property taxes to fund community services. This places an unfair burden on agricultural producers who rely on large land holdings but demand few public services.

Production costs associated with rising property taxes tend to cut into profits at a greater rate in New York than in other states leaving local producers at a competitive disadvantage with producers from other states. The high cost of doing business in New York State can not be passed on to consumers due to the nature of agricultural products.

Profitability

The profitability of agriculture is limited by low commodity prices, high production costs, marketing barriers, surplus, and competition. In Onondaga County other issues arising from non-farm development also impact profitability. These issues include: local development policies that depend on farm generated tax revenue to fund additional community services, and efficiency reductions resulting from operational changes made in response to non-farm

Table 8.1
State Comparison of Property Taxes Paid
On All Farms (1992)

State	Property Taxes Paid 1992	Acres Owned In Farmland 1992	Average Tax Per Acre 1992
New York	\$124,566,000	5,500,435	\$23
Pennsylvania	96,902,000	4,800,650	20
California	291,385,000	14,498,173	20
Florida	126,133,000	7,270,193	17
Vermont	16,432,000	957,441	17
Maryland	20,879,000	1,240,614	17
Iowa	240,832,000	14,780,506	16
Indiana	122,746,000	7,537,646	16
Illinois	153,680,000	10,454,583	15
Wisconsin	244,429,000	11,241,192	15*
Michigan	170,743,000	6,299,466	14*
Maine	13,753,000	1,043,230	13
North Carolina	59,169,000	5,036,380	12
Ohio	86,406,000	7,621,595	11
Georgia	69,922,000	6,978,183	10
Minnesota	141,669,000	14,871,561	10
Washington	77,300,000	8,304,422	9
Virginia	49,989,000	5,481,628	9
Hawaii	6,696,000	812,668	8
Nebraska	182,849,000	23,888,305	8
Tennessee	52,921,000	7,699,947	7
Oregon	68,203,000	11,029,722	6
South Carolina	16,823,000	2,918,627	6
Idaho	48,131,000	8,522,652	6
Kansas	112,116,000	20,863,769	5
Kentucky	54,254,000	10,096,915	5
Arkansas	37,693,000	7,120,287	5
Mississippi	28,683,000	5,756,380	5
Missouri	79,052,000	18,304,409	4
Louisiana	12,845,000	3,345,228	4
South Dakota	90,689,000	27,699,929	3
Oklahoma	56,103,000	17,374,729	3
Texas	201,830,000	66,401,282	3
West Virginia	7,599,000	2,516,176	3
Alabama	16,934,000	5,779,314	3
North Dakota	56,779,000	19,856,683	3
Colorado	53,377,000	20,027,988	3
Utah	15,548,000	6,507,234	2
Montana	74,177,000	37,911,555	2
Nevada	7,475,000	5,002,493	1
Arizona	21,796,000	25,561,832	1
Wyoming	15,428,000	19,626,460	1
New Mexico	14,996,000	30,093,081	1
United States Average	\$3,507,126,000	\$540,695,958	\$6

Source: 1992 Census of Agriculture * Post circuit Breaker Farm Bureau Estimation

nuisance complaints. In areas where development pressures are high or profitability margins are low, agricultural producers may feel a disincentive to invest in operational upgrades.

Regulations

A number of current state and federal regulations are negatively impacting the agricultural industry in Onondaga County by adding significantly to production costs. Among these are workers compensation and unemployment insurance. The long term increases in workers compensation insurance rates have forced many local producers to reduce the number of farm employees. Staff reductions force agricultural producers to work longer hours thus putting themselves at greater personal risk for injury due to fatigue (CCE, 1996).

There is also concern among the agricultural community that non-point source and other environmental regulations are enacted with little thought to their economic impact on agricultural producers.

Community Awareness

A priority issue brought forth through many discussions with local producers is the lack of knowledge on the part of the general public when it comes to the agricultural industry in Onondaga County. Local producers express a sense that their efforts and contributions to the local economy, food supply, recreational opportunities, and aesthetic qualities of the County's scenic landscape often go unrecognized. It is unlikely that meaningful changes in development and taxation policy will be achieved without greater public appreciation of agriculture's many contributions to the community.

Non-Farm Development

Non-farm development in agricultural areas tends to increase the number of nuisance complaints and conflicts related to traffic, odors, and other farm practices. Increases in residential development tend to raise the property tax burden on agricultural producers due to the increased level of public services demanded by the new non-farm population.

Although county-wide trends in residential building permits suggest that current development pressure in Onondaga County is relatively low, scattered, low density, residential development continues. This type of development tends to fragment large farming areas required for the maintenance of critical mass, and in turn, the County's agricultural infrastructure.

Conversion of agricultural land without regard to important soils, wildlife habitat, floodplains, and open space results in the loss of environmental quality and the rural character valued by many County residents and visitors alike.

Land Use Planning

To plan for agriculture's future at both the County and Town level, critical farmland areas must be defined. Identification of environmental characteristics such as important agricultural soils, floodplains, and watershed boundaries will aid in the development of such plans.

Extension of Public Utilities

The extension of public utilities into agricultural areas, particularly the low cost utilities such as public water and lighting districts, is often the first step in converting agricultural areas to residential areas. If the extension of public water is followed by public sewers, the conversion to residential use is generally irreversible (SOCPA, 1996B).

Declining Number of Farmers

As the number of farms in New York State continues to decline, there is growing concern at the municipal level that the number of farmers required to maintain viable farm operations in Onondaga County's rural communities is also diminishing. This concern is fueled by the high capital cost of undertaking new farm operations (Washington County AFPB, 1996). Such costs make it difficult to attract new farmers to replace those exiting the agricultural industry.

A secondary related stress concerns the availability of skilled farm labor willing to work the long hours required under the current trend towards fewer large farms.

Estate Taxes

Farmland is valued at its highest and best use for state and federal estate tax purposes. As a result, the development potential of land determines its value. Conveying farmland from one generation to the next often inflicts highly adverse estate tax consequences on the subsequent land owner. In some cases, the estate tax can be so high as to actually prohibit conveyance of productive farmland from one generation to the next.

9.0 PROTECTION PLAN GOALS AND OBJECTIVES

Based on the issues and conditions identified by the agricultural community of Onondaga County, the Agricultural and Farmland Protection Board developed the goals and objectives below. Together, they provide the necessary direction for the development of the specific recommendations contained in Section 10.0.

GOALS AND OBJECTIVES FOR THE PROTECTION OF AGRICULTURAL LAND IN ONONDAGA COUNTY

Enhance the viability of agriculture in Onondaga County

- **Maintain the critical mass of farm operations necessary to support a strong agricultural infrastructure**
- **Develop and promote strategies for reducing operational costs**
- **Identify strategies to increase effective local marketing of agricultural products**

Protect farmland resources

- **Promote municipal identification of important farmland resources**
- **Promote strategies for protecting agricultural lands that can be incorporated at the municipal level**
- **Identify agricultural areas under significant development pressure**
- **Promote countywide strategies to protect important farmland areas now and in the future**

Promote the economic and social importance of the agricultural industry in Onondaga County

- **Encourage public and private recognition of agriculture as a vital component of the County's economy**
- **Raise non-farm awareness of agriculture's contributions to the rural lifestyle enjoyed in many parts of Onondaga County**
- **Raise awareness of agriculture's role in protecting the natural resources of Onondaga County**
- **Promote agriculture as a separate economic industry in Onondaga County**

10.0 RECOMMENDATIONS

This section of the plan contains recommendations and strategies for enhancing agriculture and farmland resources in Onondaga County. Members of the agricultural community are urged to become familiar with the following recommendations and to work with local municipal officials in adopting and implementing the recommendations most appropriate for each community.

Property and Estate Taxes on Farmland Should Be Reduced

- **The County Legislature** should:

Investigate and promote alternative methods of financing public education, social services and other government programs with no direct link to private property ownership.

Promote greater use of the property tax relief tools that are currently available. Specifically, the County Legislature should approve commercial horse boarding operations as eligible for agricultural assessment valuations as allowed under the Agricultural District Law of 1994.

Encourage municipalities to initiate the use of conservation easement programs to reduce the property tax burden on land owners committed to agriculture.

- **The County Department of Finance and Real Property Tax Services** should:

Promote better understanding, increased use and more consistent administration of the Agricultural Assessment Program.

Provide continuing education for town tax assessors regarding provisions of the agricultural assessment program under the current Agricultural Districts Law.

Monitor local administration of the agricultural assessment program to insure consistent and proper administration of assessment procedures throughout the County.

Provide municipalities with cost of service data for residential and agricultural/open space land uses so that each town can weigh the cost of residential development against the economic benefits of maintaining agricultural land.

- **Municipalities** should:

Provide information to agricultural land owners regarding the current Agricultural Assessment program including the availability of agricultural assessments, eligibility requirements and the method used to compute assessment valuations.

Adopt full value land assessment policies as a means of encouraging agricultural land owners to apply for agricultural assessments.

- **Agricultural land owners** should consider development of estate plans to reduce or offset adverse estate taxes and to facilitate the conveyance of farmland from one generation to the next. Land Trust organizations such as American Farmland Trust, Land Trust Alliance and Save the County, Inc. can provide additional information on conservation easements and related estate planning instruments.

Land Use Mechanisms to Protect Existing Areas Of Important Farmland Resources Should be Explored and Implemented at the Municipal Level

- **The County** should encourage local municipalities to develop Land Evaluation and Site Assessment Systems (LESA). Based on local soils data, production capability and community input, a locally designed and administered LESA can help local planning boards identify development sites that have the least negative impact on prime agricultural land resources.
- **Municipalities** are strongly encouraged to:
Identify and map areas of prime farmland soils in their communities.

Designate a member of the local agricultural community to the Town Planning Board in order to assure adequate representation of local farm interests and concerns.

Promote the creation of Agricultural Advisory Committees to assist local planning boards in evaluating the agricultural impacts of existing land use policies and in developing new land use policies appropriate to local conditions and concerns.

Develop, implement and update Comprehensive Land Use Plans (CLP). CLP's should incorporate farmland protection measures that are appropriate to local conditions, including local right to farm provisions. In general, CLP's should encourage future development to take place in areas of existing infrastructure. Specifically, CLP's should restrict the use of cluster development only to areas of existing public sewer access based on local soil types.

Investigate the feasibility of instituting conservation easement and development right transfer programs. These programs should be incorporated into municipal land use planning documents where local conditions warrant their use.

Develop programs to fund the implementation of farmland protection efforts. Specific examples include: applying land use conversion fees collected under the Agricultural Assessment program to the purchase of local land development rights, and establishing a "fee in lieu of land" fund under which a separate fee is assessed and paid to the town each time a parcel of land is subdivided. The fund is dedicated to the purchase of development rights.

Promote strict enforcement of farmland preservation provisions incorporated in the Agricultural Districts Law and the New York State Environmental Quality Review Act.

The Agricultural Industry Should Be Recognized And promoted As Separate And Equal To Other Industrial Sectors In Onondaga County

- **The County** should:
Include the agricultural industry in its economic development plans and budgets and target a portion of available economic development funds toward agriculture.

Assess, where appropriate, existing programs and policies according to their ability to support or enhance agriculture.

Support and promote marketing programs that recognize local agricultural efforts and agricultural tourism in Onondaga County. Efforts should include: recognition of Onondaga County apart from the Finger Lakes Region in the "I Luv N.Y" tourist attraction book, increased promotion of the many agriculturally focused events and festivals held in Onondaga County such as the LaFayette Apple Festival and the New York State Fair, and implementation of a "Grown in Onondaga County" program similar to the successful "The Cart Stops Here" media promotion. The development of this type of program has the potential to raise public awareness and appreciation of the local origins of much of Central New York's food supply.

- **Municipalities** should examine local zoning ordinances that restrict parking and marketing efforts of farmers with on site sales operations, as well as permit requirements that prohibit temporary off site structures required for use in the sale of seasonal, local produce.

Public and Private Land Protection Initiatives Should Be Supported At The County Level

- **The County Legislature** should establish a committee to investigate the feasibility of initiating a county-wide purchase of development rights program for critical agricultural areas under immediate development pressure. The initial focus should be on identifying possible sources of funding, analyzing current development pressures, forecasting areas of future development and defining "critical agricultural areas."
- **The Agricultural and Farmland Protection Board** should assist in the development of private initiatives to protect farmland resources. Efforts should focus on investigating opportunities for partnership development between municipal governments and private land trust organizations such as American Farmland Trust, Save the County, Inc., and the Finger Lakes Land Trust.

The Level Of Technical Support Provided to Agriculture Should Be Increased

- **The State and County** should provide adequate funding for agencies and programs that provide direct support to the agricultural industry.

- **The State**, in conjunction with County governments, should develop an assistance program for farmers to help deal with insurance, labor and environmental regulations. County administration of the program should facilitate the development of a clearinghouse for “one stop regulatory permit shopping.”
- **The County** should investigate the feasibility of establishing a farm match program that helps match retiring farmers with young farmers interested in purchasing a farm. Jefferson County offers an excellent example of what can be accomplished when county government and private business work together to meet the needs of a community.
- **The Agricultural and Farmland Protection Board and the New York Farm Bureau** should increase efforts to raise awareness in the local agricultural community of the need for becoming more involved in the public decision making process through state and local elections and by direct involvement with locally elected and appointed boards.

Public And Private Initiatives To Expand Agricultural Education In The Classroom Should Be Supported Throughout The County

- **The County** should promote the establishment of a countywide registry for educational programs and materials that are available for use by local school districts through local agribusiness and service organizations.
- **The County and local School Districts** should promote increased implementation of State funded programs such as “Ag In The Classroom”. Consideration should also be given to ways in which the County can supplement state funding for such programs through grants and other means.
- **Local School Districts** should:
Support the identification of independent agricultural producers as successful and knowledgeable business people along with other professionals (i.e. engineer, lawyer, doctor, etc.) traditionally highlighted in business and career development programs.

Investigate the possibility of establishing an agricultural magnet school at the secondary school level. In addition to the required secondary school curriculum, the designated school would offer a full agricultural technology program. All secondary school student throughout the County would be eligible to enroll.

Public Education And Community Awareness Regarding Agriculture Should Be Promoted Throughout The County

- **The County** should develop media programs that focus on agriculture in Onondaga County. Specific examples include a marketing campaign that promotes locally grown and produced farm products and a program that focuses on the agricultural roots of the State Fair. The Fair is a major tourist attraction that brings with it the biggest and the best of

what New York has to offer agriculturally. Opportunities to promote local agricultural products, services, events and farms should be exploited to the fullest.

- **The County, the Agricultural and Farmland Protection Board, and members of the agricultural community** should increase current efforts to promote agricultural awareness within Onondaga County. Of particular importance is the need to make elected officials and municipal planning board members aware of agriculture's economic contributions to the County and of the tax benefits that will be lost if agricultural land continues to decline. These provide strong arguments for considering farming and the preservation of a viable agricultural base in local planning efforts.
- **The County, the Agricultural and Farmland Protection Board, Cornell Cooperative Extension, and the Farm Bureau** should work toward gaining the support of private preservation groups with similar land protection interests. Communicating with these types of organizations offers an opportunity to foster a greater appreciation of agriculture's many contributions among the non-farm constituency in Onondaga County.
- **Cornell Cooperative Extension** should continue to sponsor countywide tours that put legislators and public administrators back in touch with the agricultural community, its problems and its successes.

APPENDIX D
COUNTY TAX TABLES FOR AG. DISTRICT TOWNS IN ONONDAGA CO. 1985 -1996

County Tax Rate	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Town	Total
1985	123.12	70.14	50.38	107.67	105.68	63.89	6.98	91.50	94.89	84.66	114.07	74.84	123.55	26.09	55.28	33.02	
1986	119.14	68.66	50.05	109.28	106.89	60.74	7.02	84.06	96.57	87.51	105.83	70.47	118.63	26.39	55.15	31.39	
1987	119.01	66.71	49.10	106.85	105.00	55.72	6.38	84.66	98.39	90.80	104.20	66.88	113.25	25.34	54.02	28.20	
1988	134.12	65.17	56.62	109.42	105.49	60.91	6.19	89.98	98.02	104.52	114.11	66.37	129.11	26.93	56.64	27.75	
1989	154.03	74.34	75.84	124.34	117.38	5.78	6.73	109.92	109.10	133.00	7.26	73.03	153.19	30.66	68.67	20.23	
1990	155.89	78.62	68.52	143.27	111.49	6.92	7.13	103.62	113.80	137.78	6.90	74.92	157.86	29.74	50.95	20.29	
1991	159.45	89.59	56.97	155.66	105.11	7.28	6.05	97.12	117.00	140.86	6.32	77.27	121.09	28.70	48.34	19.27	
1992	163.85	89.62	58.75	165.06	98.60	6.76	5.76	102.44	121.17	141.71	6.19	83.74	122.69	6.98	62.16	18.42	
1993	157.63	97.73	69.04	8.16	129.00	6.87	7.00	126.74	133.73	156.79	6.34	6.66	178.18	7.60	51.86	16.78	
1994	171.21	110.21	83.90	9.29	140.12	6.64	7.23	150.10	154.80	182.26	7.01	7.67	198.98	8.53	58.68	17.98	
1995	10.38	112.29	81.48	10.23	116.07	7.10	7.90	122.61	176.74	190.54	8.10	8.80	227.15	8.68	68.61	14.54	
1996	11.02	109.13	6.07	9.90	180.23	6.98	7.49	167.33	7.80	180.47	7.82	8.68	217.72	8.80	61.44	11.57	

Assessed Value For County Tax	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total A.V. For
1985	45,120,539	40,092,639	7,674,335	2,326,031	7,105,586	25,667,002	442,357,460	6,603,566	29,343,344	3,159,828	7,856,762	16,846,262	3,649,604	17,048,801	19,392,546	674,244,305	
1986	48,298,705	41,207,972	8,002,043	2,366,108	7,188,204	26,780,390	494,035,691	7,140,869	29,903,315	3,252,490	8,874,420	18,279,151	3,756,380	17,604,453	20,104,778	736,794,969	
1987	49,085,280	42,543,237	8,468,631	2,408,977	7,490,381	27,526,777	589,703,346	7,369,095	30,861,603	3,442,921	9,325,279	19,488,171	3,852,994	18,353,725	20,652,396	840,572,813	
1988	50,707,825	46,132,124	8,926,145	2,468,638	8,056,064	29,431,184	691,443,862	7,583,092	32,397,585	3,514,346	10,187,715	20,830,624	4,002,375	19,501,979	21,869,265	957,052,823	
1989	49,957,536	49,692,617	9,208,287	2,536,984	8,523,535	362,227,924	772,184,751	7,735,781	33,665,668	3,548,529	187,212,243	21,796,163	4,172,460	20,163,045	22,832,599	1,555,458,122	
1990	50,991,253	52,596,309	9,733,112	2,588,444	9,047,843	384,192,689	835,462,682	7,982,188	34,356,098	3,565,972	201,397,970	22,952,974	4,235,957	21,242,234	29,335,493	1,669,681,218	
1991	50,901,676	54,192,882	10,478,871	2,654,951	9,303,696	413,483,166	927,736,750	8,240,358	35,380,115	3,659,576	218,311,653	23,539,086	5,524,384	22,259,846	30,010,776	1,815,677,786	
1992	51,123,820	57,069,655	10,676,464	2,679,970	9,699,884	433,777,597	980,018,161	8,302,906	35,774,975	3,699,508	227,008,207	24,730,560	5,618,347	105,208,460	29,843,184	1,985,231,698	
1993	51,471,662	63,206,093	10,774,804	58,642,467	9,976,601	454,133,828	970,448,845	8,370,540	36,788,495	3,744,019	274,323,600	336,930,628	5,619,970	107,595,661	30,254,953	2,422,282,166	
1994	51,521,376	64,463,529	11,133,964	60,176,884	10,950,115	543,285,523	994,158,961	8,523,973	37,522,794	3,748,688	282,940,201	343,207,607	5,670,909	109,542,148	30,466,138	2,557,312,810	
1995	828,431,744	64,155,406	11,229,453	60,082,333	11,031,493	562,632,826	1,008,888,558	8,607,398	38,096,481	3,800,050	287,944,020	344,522,711	5,682,233	109,309,858	35,586,044	3,380,000,608	
1996	829,701,586	65,163,059	197,087,532	60,274,864	11,235,660	537,900,191	1,021,570,733	11,298,164	797,825,983	3,834,319	292,687,475	344,570,094	5,706,154	103,674,024	36,661,835	4,319,191,673	

County Tax	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total Tax For
1985	5,555,241	2,812,098	386,633	250,444	750,918	1,639,865	3,087,655	604,226	2,784,390	267,511	896,221	1,260,774	450,909	444,803	1,072,020	22,263,707	
1986	5,754,308	2,829,339	400,502	258,568	768,347	1,626,641	3,468,131	600,261	2,887,763	284,625	939,180	1,288,132	445,619	464,582	1,108,779	23,124,777	
1987	5,841,639	2,838,059	415,810	257,399	786,490	1,533,792	3,762,307	623,868	3,036,473	312,617	971,694	1,303,369	436,352	465,083	1,115,642	23,700,595	
1988	6,800,933	3,006,431	505,398	270,118	849,834	1,792,653	4,280,038	682,327	3,175,611	367,319	1,162,520	1,382,529	516,747	525,188	1,238,675	26,556,322	
1989	7,694,959	3,694,149	698,356	315,449	1,000,493	2,093,677	5,196,803	850,317	3,672,924	471,954	1,359,161	1,591,774	639,179	618,199	1,567,915	31,465,310	
1990	7,949,026	4,135,122	666,913	370,846	1,008,744	2,658,613	5,956,849	827,114	3,909,724	491,320	1,389,646	1,719,637	668,688	631,744	1,494,643	33,878,630	
1991	8,116,272	4,855,140	596,981	413,270	977,911	3,010,157	5,612,807	800,304	4,139,473	515,488	1,379,730	1,818,865	668,948	638,858	1,450,721	34,994,926	
1992	8,376,638	5,114,582	627,242	442,356	956,409	2,932,337	5,644,905	850,550	4,334,854	524,257	1,405,181	2,070,937	689,315	734,355	1,855,052	36,558,969	
1993	8,113,478	6,177,131	743,892	478,523	1,286,982	3,119,899	6,793,142	1,060,882	4,919,725	587,025	1,739,212	2,243,958	1,001,366	817,727	1,569,022	40,651,965	
1994	8,820,975	7,104,526	934,140	559,043	1,534,330	3,607,416	7,187,769	1,279,448	5,808,529	683,236	1,983,411	2,632,402	1,128,397	934,395	1,787,753	45,985,769	
1995	8,599,122	7,204,011	914,976	614,642	1,280,425	3,994,693	7,970,220	1,055,353	6,733,172	724,062	2,332,347	3,031,800	1,290,719	948,810	2,441,558	49,135,909	
1996	9,143,311	7,111,245	1,196,321	596,721	2,025,003	3,754,543	7,651,565	1,890,522	6,223,043	691,980	2,288,816	2,990,868	1,242,344	912,331	2,252,503	49,971,117	

APPENDIX D
TOWN TAX TABLES FOR AG. DISTRICT TOWNS IN ONONDAGA CO.
1985 - 1996

Year	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total
1985	0.00	18.03	34.82	43.67	51.16	14.19	3.02	23.81	11.54	27.08	53.18	22.89	29.95	7.32	22.80		8.30
1986	0.00	18.68	37.88	53.61	51.00	19.10	2.99	29.50	8.27	29.90	51.21	27.23	40.04	7.24	23.10		8.45
1987	0.00	20.22	39.87	45.57	53.23	23.38	2.89	29.85	11.90	29.49	52.50	28.78	39.40	7.88	24.60		8.36
1988	0.00	23.72	39.60	44.68	63.53	18.10	2.53	29.72	9.27	29.48	42.43	29.23	39.49	6.36	26.58		7.61
1989	0.00	24.64	41.47	44.01	64.13	1.90	2.47	30.30	12.21	31.18	2.66	27.85	54.83	6.53	29.56		5.15
1990	0.00	25.59	43.78	41.06	67.77	1.30	2.43	31.60	15.26	34.91	2.97	26.86	36.20	7.97	22.54		5.02
1991	0.00	17.81	44.25	49.73	73.15	0.93	2.44	36.77	17.50	31.80	3.39	26.54	32.90	8.17	24.37		4.75
1992	0.00	25.48	45.45	54.00	77.90	0.77	2.60	39.59	29.50	32.16	3.85	33.99	33.79	2.38	18.71		5.14
1993	0.00	24.55	44.97	3.09	80.31	1.11	2.82	49.93	26.27	37.59	3.23	3.07	41.65	2.66	29.33		4.69
1994	0.00	7.51	44.67	3.36	73.37	0.92	2.85	48.94	24.75	86.95	3.03	2.98	29.22	2.72	23.69		4.02
1995	0.00	9.83	43.85	3.22	72.21	1.20	2.84	52.48	24.72	32.94	2.21	3.31	25.33	2.80	24.43		3.99
1996	0.00	11.64	3.37	3.42	70.55	1.18	3.34	53.92	1.23	36.85	2.42	3.21	32.27	3.09	0.04		2.96

Year	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total A.V. For
1985	0	40,092,639	7,679,218	2,492,791	7,105,586	25,932,803	442,583,510	6,603,566	29,343,344	3,160,368	7,865,852	16,870,692	3,665,754	17,196,051	19,562,629	630,154,803	
1986	0	41,207,972	8,006,593	2,532,868	7,188,204	27,025,379	494,035,691	7,140,869	29,949,806	3,252,940	8,882,950	18,318,361	3,777,893	17,811,288	20,196,931	689,327,745	
1987	0	42,543,237	8,472,559	2,575,737	7,560,287	27,738,367	589,703,346	7,369,095	30,906,637	3,445,324	9,333,249	19,488,171	3,879,629	18,569,458	20,724,031	792,309,127	
1988	0	46,132,124	8,932,918	2,635,398	8,105,439	29,602,028	691,443,862	7,583,092	32,397,585	3,514,346	10,198,487	20,846,139	4,026,915	19,764,571	21,923,443	907,106,347	
1989	0	49,692,617	9,213,862	2,703,744	8,543,894	364,038,815	772,184,751	7,735,781	33,665,668	3,556,611	187,262,765	21,796,163	4,185,555	20,373,238	22,870,227	1,507,823,691	
1990	0	52,596,309	9,733,112	2,755,204	9,083,493	385,963,436	835,462,682	7,982,188	34,356,098	3,575,065	201,646,059	22,952,974	4,253,179	21,429,652	29,367,679	1,621,157,130	
1991	0	54,192,882	10,478,871	2,821,711	9,328,546	417,558,746	927,736,750	8,240,358	35,380,115	3,682,262	218,403,973	23,539,086	5,531,234	22,466,083	30,203,015	1,769,563,632	
1992	0	57,069,655	10,676,464	2,846,730	9,729,634	436,834,776	980,018,161	8,302,906	35,774,975	3,724,664	227,075,627	24,730,560	5,623,077	106,109,668	30,090,184	1,938,607,081	
1993	0	63,206,093	10,775,791	61,861,107	10,175,101	457,288,533	970,448,845	8,370,540	36,788,495	3,765,755	274,577,820	336,930,628	5,624,700	108,614,894	30,500,806	2,378,929,108	
1994	0	64,463,529	11,137,062	62,314,814	11,128,245	544,265,704	994,158,961	8,529,116	37,522,794	3,754,379	283,194,421	343,207,607	5,674,659	110,725,051	30,504,872	2,510,581,214	
1995	0	64,155,406	11,235,543	61,964,493	11,192,537	563,558,401	1,008,888,558	8,607,948	38,096,481	3,806,251	288,198,240	346,262,581	5,685,983	111,087,020	30,819,861	2,553,559,303	
1996	0	65,163,059	135,540,519	62,157,024	11,377,590	574,827,946	1,021,570,733	8,684,610	797,825,983	3,842,182	292,941,695	344,570,094	5,709,904	105,294,905	31,969,522	3,461,475,766	

Year	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total Tax For
1985	0	722,870	267,390	108,860	363,522	367,986	1,336,602	157,231	338,622	85,583	418,306	386,170	109,789	125,875	442,115	5,230,923	
1986	0	769,765	303,290	135,787	366,598	516,185	1,477,167	210,656	247,685	97,263	454,896	498,809	151,267	128,954	466,549	5,824,870	
1987	0	860,224	337,801	117,376	402,434	648,523	1,704,243	219,967	367,789	101,603	489,996	560,870	152,857	146,327	509,811	6,619,821	
1988	0	1,094,254	353,744	117,750	514,939	535,797	1,749,353	225,369	300,326	103,603	432,722	609,333	159,023	125,703	582,725	6,904,638	
1989	0	1,224,426	382,099	118,992	547,920	691,674	1,907,296	234,394	411,058	110,895	498,119	607,023	229,494	133,037	676,044	7,772,471	
1990	0	1,345,940	426,116	113,129	615,588	501,752	2,030,174	252,237	524,274	124,806	598,889	616,517	153,965	170,794	661,947	8,136,128	
1991	0	965,175	463,690	140,324	682,383	388,330	2,263,678	302,998	619,152	117,096	740,389	624,727	181,978	183,548	736,047	8,409,515	
1992	0	1,454,135	485,245	153,723	757,938	336,363	2,548,047	328,712	1,055,362	119,785	874,241	840,592	190,004	252,541	562,987	9,959,676	
1993	0	1,551,710	484,587	191,151	817,162	507,590	2,736,666	417,941	966,434	141,555	886,886	1,034,377	234,269	288,916	894,589	11,153,832	
1994	0	484,121	497,493	209,378	816,479	500,724	2,833,353	417,415	928,689	326,443	858,079	1,022,759	165,814	301,172	722,660	10,084,579	
1995	0	630,648	492,679	199,526	808,213	676,270	2,865,244	451,745	941,745	125,378	636,918	1,146,129	144,026	311,044	752,929	10,182,493	
1996	0	758,498	456,772	212,577	802,689	678,297	3,412,046	468,274	981,326	141,584	708,919	1,106,070	184,259	325,361	1,279	10,237,951	

APPENDIX D
TOWN HIGHWAY TAX TABLES FOR AG. DISTRICT TOWNS IN ONONDAGA CO. 1985 - 1996

Town Highway Tax Rate	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total
1985	9.01	10.26	14.30	20.97	0.00	6.70	1.24	10.59	23.25	41.98	0.00	9.78	14.15	3.17	22.68	5.00	5.00
1986	11.91	11.60	12.69	18.41	0.00	11.65	1.28	11.33	24.07	38.51	0.00	10.15	14.95	2.60	22.84	5.30	5.30
1987	15.96	11.32	11.84	19.80	0.00	6.89	1.16	11.81	25.76	41.20	0.00	8.54	18.05	2.44	22.03	4.92	4.92
1988	16.57	10.82	11.35	13.70	0.00	11.71	0.97	12.84	26.53	46.55	0.00	8.59	20.16	3.99	19.00	4.65	4.65
1989	17.36	11.15	13.45	15.57	0.00	0.79	0.72	16.26	27.66	64.68	0.00	8.78	23.57	3.87	20.14	3.34	3.34
1990	20.27	10.05	12.27	23.41	0.00	0.67	0.70	16.74	28.26	66.39	0.00	8.65	46.01	2.52	14.71	3.29	3.29
1991	28.41	10.69	9.13	24.27	0.00	0.42	0.70	18.84	33.68	68.56	0.00	8.32	45.67	2.79	16.10	3.52	3.52
1992	32.20	8.08	15.54	31.05	0.00	0.91	0.70	21.29	24.39	79.61	0.00	7.73	43.20	0.89	15.67	3.31	3.31
1993	32.06	8.75	14.64	1.40	0.00	0.56	0.73	22.44	27.23	82.59	0.00	0.59	33.73	0.98	15.18	2.74	2.74
1994	32.94	24.14	12.52	1.64	0.00	0.47	0.76	23.80	27.51	86.95	0.00	0.61	36.31	1.08	14.21	3.10	3.10
1995	1.96	20.37	12.51	1.69	0.00	0.50	0.82	24.42	30.44	89.85	0.00	0.61	36.89	1.20	14.24	2.27	2.27
1996	2.01	18.52	1.20	1.73	0.00	0.62	0.84	23.67	1.50	89.53	0.00	0.62	36.60	1.25	0.04	1.67	1.67

Assessed Value For Town Highway Tax	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total A.V. For
1985	45,437,054	40,092,639	7,679,218	2,492,791	0	25,932,803	442,583,510	6,603,566	29,343,344	3,160,368	0	16,870,692	3,665,754	17,196,051	19,562,629	660,620,419	660,620,419
1986	48,598,245	41,207,972	8,006,593	2,532,868	0	27,025,379	494,035,691	7,140,869	29,949,806	3,252,940	0	18,318,361	3,777,893	17,811,288	20,196,931	721,854,836	721,854,836
1987	49,321,288	42,543,237	8,472,559	2,575,737	0	27,738,367	589,703,346	7,369,095	30,906,637	3,445,324	0	19,488,171	3,879,629	18,569,458	20,724,031	824,736,879	824,736,879
1988	50,944,850	46,132,124	8,932,918	2,635,398	0	29,602,028	691,443,862	7,583,092	32,397,585	3,514,346	0	20,846,139	4,026,915	19,764,571	21,923,443	939,747,271	939,747,271
1989	50,154,603	49,692,617	9,213,862	2,703,744	0	364,038,815	772,184,751	7,735,781	33,665,668	3,556,611	0	21,796,163	4,185,555	20,373,238	22,870,227	1,362,171,635	1,362,171,635
1990	51,148,363	52,596,309	9,733,112	2,755,204	0	385,963,436	835,462,682	7,982,188	34,356,098	3,575,065	0	22,952,974	4,253,179	21,429,652	29,367,679	1,461,575,941	1,461,575,941
1991	51,018,828	54,192,882	10,478,871	2,821,711	0	417,558,746	927,736,750	8,240,358	35,380,115	3,682,262	0	23,539,086	5,531,234	22,466,083	30,203,015	1,592,849,941	1,592,849,941
1992	51,207,005	57,069,655	10,676,464	2,846,730	0	436,834,776	980,018,161	8,302,906	35,774,975	3,724,664	0	24,730,560	5,623,077	106,109,668	30,090,184	1,753,008,825	1,753,008,825
1993	51,520,879	63,206,093	10,775,791	61,861,107	0	457,288,533	970,448,845	8,370,540	36,788,495	3,765,755	0	336,930,628	5,624,700	108,614,894	30,500,806	2,145,697,066	2,145,697,066
1994	51,530,249	64,463,529	11,137,062	62,314,814	0	544,265,704	994,158,961	8,529,116	37,522,794	3,754,379	0	343,207,607	5,674,659	110,725,051	30,504,872	2,267,788,797	2,267,788,797
1995	828,533,876	64,155,406	11,235,543	61,964,493	0	563,558,401	1,008,888,558	8,607,948	38,096,481	3,806,251	0	346,262,581	5,685,983	111,087,020	30,819,861	3,082,702,402	3,082,702,402
1996	829,748,543	65,163,059	135,450,519	62,157,024	0	574,827,946	1,021,570,733	8,684,610	797,825,983	3,842,182	0	344,570,094	5,709,904	105,294,905	31,969,522	3,986,815,024	3,986,815,024

Town Highway Tax	Camillus	Cicero	Elbridge	Fabius	LaFayette	Lysander	Manlius	Marcellus	Onondaga	Otisco	Pompey	Skaneateles	Spafford	Tully	VanBuren	Ag. Dist. Towns	Total Tax For
1985	409,388	411,350	109,813	52,274	0	173,750	548,804	69,932	682,233	132,672	0	164,995	51,870	54,511	443,680	3,305,273	3,305,273
1986	578,805	478,012	101,604	46,630	0	314,846	632,366	80,906	720,892	125,271	0	185,931	56,480	46,309	461,298	3,829,349	3,829,349
1987	787,168	481,589	100,315	51,000	0	191,117	684,056	87,029	796,155	141,947	0	166,429	70,027	45,309	456,550	4,058,693	4,058,693
1988	844,156	499,150	101,389	36,105	0	346,640	670,701	97,367	859,508	163,593	0	179,068	81,183	78,861	416,545	4,374,264	4,374,264
1989	870,684	554,073	123,926	42,097	0	287,591	555,973	125,784	931,192	230,042	0	191,370	98,654	78,844	460,606	4,550,836	4,550,836
1990	1,036,777	528,593	119,425	64,499	0	258,596	584,824	133,622	970,903	237,349	0	198,543	195,689	54,003	431,999	4,814,821	4,814,821
1991	1,449,445	579,322	95,672	68,483	0	175,375	649,416	155,248	1,191,602	252,456	0	195,845	252,611	62,680	486,269	5,614,424	5,614,424
1992	1,648,866	461,123	165,912	88,391	0	397,520	686,013	176,769	872,552	296,521	0	191,167	242,917	94,438	471,513	5,793,700	5,793,700
1993	1,651,759	553,053	157,758	86,606	0	256,082	708,428	187,835	1,001,751	311,014	0	198,789	189,721	106,443	463,002	5,872,239	5,872,239
1994	1,697,406	1,556,150	139,436	102,196	0	255,805	755,561	202,993	1,032,252	326,443	0	209,357	206,047	119,583	433,474	7,036,703	7,036,703
1995	1,623,926	1,306,846	140,557	104,720	0	281,779	827,289	210,206	1,159,657	341,992	0	211,220	209,756	133,304	438,875	6,990,126	6,990,126
1996	1,667,795	1,206,820	162,541	107,532	0	356,393	858,119	205,565	1,196,739	343,991	0	213,633	208,982	131,619	1,279	6,661,007	6,661,007

APPENDIX D
SCHOOL DISTRICT TAX RATES FOR AGRICULTURAL DISTRICT TOWNS 1985 - 1996

town district	Camillus	Cicero	Elbridge	Fabius	LaFayette				Lysander			Manlius	ESM	
	W. Genesee	N. Syracuse	Jordan Elbr	Fab.Pomp	Tully	DeRuyter	LaFayette	Fab.Pomp	JD Baldwinsville	Jordan Elb	Cato Meridia	Fay.Man.		
1985	141.26	173.53	NA	206.64	204.55	233.75	171.15	197.01	238.67	124.45	NA	10.88	15.19	14.95
1986	142.60	172.58	NA	217.90	202.70	243.04	176.52	204.96	249.44	133.03	NA	10.82	15.07	15.52
1987	162.33	180.61	124.76	*222.37	216.91	247.24	186.28	*206.73	273.97	139.79	126.74	89.66	14.34	15.05
1988	172.74	182.04	127.62	*216.32	217.27	249.73	193.46	*192.47	262.33	140.47	123.69	95.55	14.01	13.81
1989	181.76	189.56	138.07	*260.80	230.47	243.84	202.99	*227.90	251.72	12.14	10.50	9.13	14.42	14.00
1990	191.85	207.81	139.67	*326.89	263.95	295.54	210.44	*251.02	267.46	13.37	12.60	11.48	15.23	14.72
1991	206.73	245.97	151.48	*387.27	306.95	354.28	225.53	*274.54	276.50	14.30	15.66	12.85	15.19	14.30
1992	228.30	228.82	168.28	*409.91	323.00	399.70	232.34	*282.41	288.50	15.78	16.61	13.63	15.66	14.66
1993	236.51	254.37	192.29	19.29	14.99	17.44	239.23	317.99	370.56	16.04	17.61	11.61	16.72	15.11
1994	245.25	248.62	201.78	19.89	15.74	15.64	236.92	306.48	277.06	14.84	15.33	9.98	17.60	14.89
1995	15.88	245.55	208.07	20.27	17.71	15.55	250.55	256.71	269.12	16.12	16.57	9.65	18.67	16.30
1996	16.46	259.59	17.36	21.36	17.93	15.44	260.80	272.82	290.79	17.27	16.90	10.91	19.69	17.78

town district	Marcellus	Onondaga	Onondaga	Marcellus	Otisco	Marcellus	Pompey	FM	Cazenovia	Skaneateles	Marcellus	Moravia
	Marcellus	Onondaga	Onondaga	Marcellus	Tully	Marcellus	Fab.Pomp*	FM	Cazenovia	Skaneateles	Marcellus	Moravia
1985	218.89	210.11	199.29	207.63	175.86	208.51	211.69	245.07	201.56	121.55	147.04	91.45
1986	215.98	207.21	207.57	197.81	177.46	209.51	194.66	223.57	198.44	125.36	134.01	85.68
1987	221.65	207.19	215.00	229.84	190.92	230.59	*193.32	231.07	215.87	130.75	138.96	NA
1988	229.12	224.88	221.47	225.68	206.48	252.53	*195.99	254.67	237.96	138.32	134.53	NA
1989	245.73	238.46	226.87	233.97	234.82	282.92	*13.35	15.26	14.26	147.88	138.93	94.79
1990	257.97	239.31	236.78	254.75	255.20	310.57	*14.53	15.61	15.45	159.50	149.16	NA
1991	277.07	248.80	261.60	288.46	282.01	348.61	*15.03	15.86	15.27	169.99	170.31	146.72
1992	325.00	278.90	285.50	305.93	302.87	370.12	*16.42	17.45	16.83	178.81	180.75	153.91
1993	305.55	340.50	327.60	294.56	303.83	358.16	14.69	15.52	15.72	13.06	13.25	9.35
1994	313.80	369.77	355.20	302.40	321.07	367.85	15.09	16.99	16.42	13.66	13.62	9.72
1995	281.81	319.25	379.19	334.43	347.70	387.92	15.99	18.92	18.18	14.42	15.78	10.65
1996	294.72	359.36	20.18	16.55	351.94	403.42	16.71	19.84	18.70	15.17	16.41	11.44

town district	Spafford	Skaneateles	Marcellus	Tully	Tully	VanBuren	Baldwinsville	W.Genesee
	Homer	Skaneateles	Marcellus	Tully	Tully	Jordan Elbrid	Baldwinsville	W.Genesee
1985	158.95	NA	237.30	200.18	43.67	NA	132.62	130.38
1986	157.87	NA	224.17	190.49	42.99	NA	141.06	134.62
1987	174.73	218.32	232.04	191.81	45.63	139.77	154.17	156.55
1988	188.88	255.30	248.36	203.03	45.87	136.33	154.83	153.41
1989	215.95	291.70	274.04	227.46	48.01	138.18	154.99	152.37
1990	190.55	319.00	298.20	245.13	49.97	115.47	122.54	125.96
1991	190.55	254.31	254.70	206.11	52.75	138.53	126.55	134.24
1992	210.15	267.44	270.31	219.87	12.77	147.95	140.60	141.81
1993	247.78	324.60	303.77	280.46	12.82	162.63	147.91	153.44
1994	254.43	340.17	339.74	296.49	13.55	164.43	159.22	156.74
1995	312.64	353.49	386.03	345.43	14.14	188.14	183.08	178.67
1996	333.61	366.79	396.22	344.53	15.43	189.73	193.33	183.73

*Fabius Central School District
NA=Not Available

APPENDIX E
CALCULATING TREND LINES USING THE METHOD OF LEAST SQUARES

The Method of Least Squares is used to fit trend lines to time series data mainly because it is a simple, practical method that provides the best fit according to reasonable criterion rather than because of its justification from a theoretical viewpoint. A straight line fitted to a set of data by this method is a "best fit" in the sense that the sum of the squared deviations, $\sum(T-Y_t)^2$, is less than it would be for any other possible straight line. Another characteristic of a least squares straight line is that it passes through the point established by the means of the X and Y variables. As a result of this property, the sum of the deviations of the points lying above the regression line, which are positive, and the deviations of the points lying below the regression line, which are negative, is zero. Hamburg (1987) has shown the *a* and *b* values derived by this method to be "unbiased, efficient, and consistent estimators" of the corresponding A and B parameters used in other two variable linear regression models.

FORMULA FOR DETERMINING TREND LINES USING THE METHOD OF LEAST SQUARES

$a = \sum Y/n$ where Y= the known value and n=total number of Y values

$b = \sum xY/\sum x^2$

$Y_t = a + bx$

$x=0$ at mid point of time range

x is in one year intervals

The computed trend value is denoted Y_t with the subscript "t" standing for trend. That is Y_t is the computed trend figure for the period x. In time series analysis, the computations can be simplified by transforming the X variable, which is the independent variable "time", to a simpler variable with fewer digits. This is accomplished by stating the time variable in terms of deviations from the arithmetic mean time period. This is simply the middle period. The transformed time variable is denoted by lower case x. In this case, $x=0$ in 1990, the middle year in the time series. The x values for years before and after 1990 are respectively, -1, -2, -3... and 1, 2, 3. The constants in the trend equation are interpreted in a similar way to those in a straight line regression analysis: *a* is the computed trend figure for the period when $x=0$, in this case, 1990; *b* is the slope of the trend line or the amount of change in Y_t per unit change in x per year. The sum of the deviations of a set of observations from their mean is equal to zero, $\sum x=0$. This property makes the computation of the constants for the trend line simpler than in the corresponding case of a straight line regression equation.

APPENDIX E
 COUNTY TAX TREND CALCULATION FOR AG. DISTRICT TOWNS IN ONONDAGA CO. 1985 - 1995

year	x	y Actual Tax	xY	x ²	County Tax Trend For Ag. Dist. Towns Y _t County Trend
1985	-5	\$22,263,707	-111318535	25	\$19,838,171
1986	-4	\$23,124,777	-92499108	16	\$22,567,207
1987	-3	\$23,700,595	-71101785	9	\$25,296,244
1988	-2	\$26,556,322	-53112644	4	\$28,025,280
1989	-1	\$31,465,310	-31465310	1	\$30,754,316
1990	0	\$33,878,630	0	0	\$33,483,353
1991	1	\$34,994,926	34994926	1	\$36,212,389
1992	2	\$36,558,969	73117938	4	\$38,941,425
1993	3	\$40,651,965	121955895	9	\$41,670,462
1994	4	\$45,985,769	183943076	16	\$44,399,498
1995	5	\$49,135,909	245679545	25	\$47,128,534
		\$368,316,879	300193998	110	

a= 33483353

b= 2729036

APPENDIX E
TOWN TAX TREND CALCULATION FOR AG. DISTRICT TOWNS IN ONONDAGA CO. 1985 - 1995

year	x	y Actual Tax	xY	x ²	Town Tax Trend For Ag. Dist. Towns Y _t Town Tax
1985	-5	\$5,230,923	-26154615	25	\$5,382,298
1986	-4	\$5,824,870	-23299480	16	\$5,947,283
1987	-3	\$6,619,821	-19859463	9	\$6,512,268
1988	-2	\$6,904,639	-13809278	4	\$7,077,253
1989	-1	\$7,772,471	-7772471	1	\$7,642,238
1990	0	\$8,136,128	0	0	\$8,207,222
1991	1	\$8,409,515	8409515	1	\$8,772,207
1992	2	\$9,959,676	19919352	4	\$9,337,192
1993	3	\$11,153,832	33461496	9	\$9,902,177
1994	4	\$10,084,579	40338316	16	\$10,467,162
1995	5	\$10,182,993	50914965	25	\$11,032,147
		\$90,279,447	62148337	110	

a= 8207222

b= 564984.9

APPENDIX E

TOWN HIGHWAY TAX TREND CALCULATION FOR AG. DISTRICT TOWNS IN ONONDAGA CO. 1985 - 1995

year	x	y Actual Tax	xY	x ²	Twn. Hwy. Tax Trend For Ag. Dist. Towns Y _t Town Hwy. Tax
1985	-5	\$3,305,273	-16526365	25	\$3,267,458
1986	-4	\$3,829,349	-15317396	16	\$3,636,520
1987	-3	\$4,058,693	-12176079	9	\$4,005,581
1988	-2	\$4,374,264	-8748528	4	\$4,374,643
1989	-1	\$4,550,836	-4550836	1	\$4,743,705
1990	0	\$4,814,821	0	0	\$5,112,766
1991	1	\$5,614,424	5614424	1	\$5,481,828
1992	2	\$5,793,700	11587400	4	\$5,850,889
1993	3	\$5,872,239	17616717	9	\$6,219,951
1994	4	\$7,036,703	28146812	16	\$6,589,013
1995	5	\$6,990,126	34950630	25	\$6,958,074
		\$56,240,428	40596779	110	

a= 5112766

b= 369061.6

APPENDIX E
 SCHOOL DISTRICT TAX RATE TREND CALCULATION FOR AG. DISTRICT TOWNS AT FRACTIONAL
 ASSESSMENT 1985 - 1996

	x	Y	Yx	Y ²	Trend
1985	-5	181.19	-905.95	25	166.22409
1986	-4	180.19	-720.76	16	178.17255
1987	-3	187.11	-561.33	9	190.121
1988	-2	193	-386	4	202.06945
1989	-1	206.81	-206.81	1	214.01791
1990	0	220.81	0	0	225.96636
1991	1	226.56	226.56	1	237.91482
1992	2	253.65	507.12	4	249.86327
1993	3	271.67	815.01	9	261.81173
1994	4	276.71	1106.84	16	273.76018
1995	5	287.93	1439.65	25	285.70864
		2485.63	1314.33	110	

a= 225.97

b= 11.95

APPENDIX E
SCHOOL DISTRICT TAX RATE TREND CALCULATION FOR AG. DISTRICT TOWNS AT FULL VALUE
ASSESSMENT 1985 - 1996

year	x	Y	Yx	x ²	Trend
1985	-5	13.67	-68.35	25	13.50
1986	-4	13.8	-55.2	16	13.69
1987	-3	14.7	-44.1	9	13.88
1988	-2	13.91	-27.82	4	14.08
1989	-1	12.88	-12.88	1	14.27
1990	0	14.12	0	0	14.46
1991	1	14.81	14.81	1	14.66
1992	2	15.53	31.06	4	14.85
1993	3	14.88	44.64	9	15.04
1994	4	14.86	59.44	16	15.24
1995	5	15.93	79.65	25	15.43
		159.09	21.25	110	

a= 14.46
b= 0.19

APPENDIX F
 AVERAGE SHCOOL DISTRICT TAX RATES FOR AG. DISTRICT TOWNS AT FRACTIONAL ASSESSMENT 1985-1996

year	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
	141.26	142.60	162.33	172.74	181.76	191.85	206.73	228.30	236.51	245.25	245.55	259.59
	173.53	172.58	180.61	182.04	189.56	207.81	245.97	228.82	254.37	248.62	208.07	260.80
	206.64	217.90	222.37	127.62	138.07	139.67	151.48	168.28	192.29	201.78	205.55	272.82
	204.55	202.70	246.91	216.32	260.80	326.89	387.27	409.91	239.23	236.92	256.71	290.79
	171.15	176.52	247.24	217.27	230.47	263.95	306.95	323.00	317.99	306.48	269.12	294.72
	197.01	204.96	186.28	249.73	243.84	295.54	354.28	399.70	370.56	277.06	281.81	359.36
	238.67	249.44	206.73	193.46	202.99	210.44	225.53	232.34	305.55	313.80	319.25	351.94
	124.45	133.03	273.97	192.47	227.90	251.02	274.54	282.41	340.50	369.77	379.19	403.42
	218.89	215.98	139.79	262.33	251.72	267.46	276.50	288.50	327.60	355.20	334.43	333.61
	210.11	207.21	126.74	140.47	245.73	257.97	277.07	325.00	294.56	302.40	347.70	366.79
	199.29	207.57	89.66	123.69	238.46	239.31	248.80	278.90	303.83	321.07	387.92	396.22
	207.63	197.81	221.65	229.12	226.87	236.78	261.60	285.50	358.16	367.85	312.64	344.53
	175.86	177.46	207.19	224.88	233.97	254.75	288.46	305.93	247.78	254.43	353.49	189.73
	208.51	209.51	215.00	221.47	234.82	255.20	282.01	302.87	324.60	340.17	386.03	193.33
	211.69	194.66	229.84	225.68	282.92	310.57	348.61	370.12	303.77	339.74	345.43	183.73
	245.07	223.57	190.92	206.48	147.88	159.50	169.99	178.81	280.46	296.49	188.14	
	201.56	198.44	230.59	252.53	138.93	149.16	170.31	180.75	162.63	164.43	183.08	
	121.55	125.36	193.32	195.99	291.70	319.00	146.72	153.91	147.91	159.22	178.67	
	147.04	134.01	231.07	254.67	274.04	298.20	190.55	210.15	153.44	156.74		
	237.30	224.17	215.87	237.96	227.46	245.13	254.31	267.44				
	200.18	190.49	130.75	138.32	138.18	115.47	254.70	270.31				
	132.62	141.06	138.96	134.53	154.99	122.54	206.11	219.87				
	130.38	134.62	218.32	255.30	152.37	125.96	138.53	147.95				
	43.67	42.99	232.04	248.36	48.01	49.97	136.53	140.60				
	91.45	85.68	191.81	203.03	94.79		126.55	141.81				
	233.75	243.04	139.77	136.33	215.95		134.24					
	158.95	157.87	154.17	154.83			52.75					
			156.55	153.41								
			45.63	45.87								
			174.73	188.88								
Average	178.99	178.19	186.69	192.86	202.85	220.59	226.56	253.65	271.67	276.71	287.93	300.09

APPENDIX F
 AVERAGE SCHOOL DISTRICT TAX RATES FOR AG. DISTRICT TOWNS AT FULL VALUE ASSESSMENT 1985 - 1996

Year	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
	10.88	10.82	14.35	14.01	12.14	13.37	14.30	15.78	19.29	19.89	15.88	16.46
	15.19	15.07	15.05	13.81	10.50	12.60	15.66	16.61	14.99	15.74	20.27	17.36
	14.95	15.52			9.13	11.48	12.85	13.63	17.44	15.64	17.71	21.36
					14.42	15.23	15.19	15.66	16.04	14.84	15.55	17.93
					14.00	14.72	14.30	14.66	17.61	15.33	16.12	15.44
					13.35	14.53	15.03	16.42	11.61	9.98	16.57	17.27
					15.26	15.61	15.86	17.45	16.72	17.60	9.65	16.90
					14.26	15.45	15.27	16.83	15.11	14.89	18.67	10.91
								12.77	14.69	15.09	16.30	19.69
									15.53	16.99	15.99	17.78
									15.72	16.42	18.92	20.18
									13.06	13.66	18.18	16.55
									13.25	13.62	14.42	16.71
									9.35	9.72	15.78	19.84
									12.82	13.55	10.65	18.70
											14.14	18.70
												15.17
												16.41
												11.44
												15.43
Average Rate	13.67	13.80	14.70	13.91	12.88	14.12	14.81	15.53	14.88	14.86	15.93	17.01

APPENDIX K

Agriculture Impact Survey

Please **check all** that apply:

Farm Type	Livestock Number Of Animals	Non-Livestock Describe (apples etc.)
Dairy _____	_____	Fruit _____
Beef _____	_____	Nursery _____
Pig _____	_____	Vegetable _____
Poultry _____	_____	Other (specify) _____
Horse _____	_____	
Other (specify) _____	_____	

Land Description:

Acres Owned _____

Acres Rented _____

Acres Pastured _____

Acres Idle (woods etc) _____

Fill in the number of acres for all crops grown

Corn _____ Soybeans _____ Oats _____ Wheat _____ Barley _____ Rye _____

Alfalfa _____ Timothy _____ Clover _____ Other Hay _____

Other Crops (State crop and acres ex strawberries 3.5)

Gross Annual Sales from farm enterprise services

_____ Under \$10,000

_____ \$10,001-\$50,000

_____ \$50,000-\$100,000

_____ \$100,001-\$250,000

_____ \$250,001-\$500,000

_____ \$500,001-\$1,000,000

_____ Over \$1,000,001

Purchased goods and

_____ Under \$10,000

_____ \$10,001-\$50,000

_____ \$50,001-100,000

_____ \$100,001-\$250,000

_____ \$250,001-\$500,000

_____ \$500,001-\$1,000,000

_____ Over \$1,000,001

over...

Survey Continued..

Property Taxes Paid

- _____ Under \$1000
- _____ \$1001-\$5000
- _____ \$5001-\$10,000
- _____ \$10,001-\$15,000
- _____ Over \$15,000

Please answer the following questions with your best estimate.

- 1) This farm purchases a majority of farm supplies within ___ miles of the farm.
- 2) This farm purchases the majority of family supplies within ___ miles of the farm.
- 3) This farm plans on (expanding, continuing, or exiting) the current operation.
- 4) This farm has ___ full time, ___ half time, ___ seasonal employees.
- 5) This farm has ___ annual visitors to the farm.
- 6) Sales of farm products are done through ___ co-op, ___ direct market, ___ on farm or ___ other (specify _____).
- 7) Are you currently ___ enrolled in, ___ using, or ___ not aware of Cornell Cooperative Extension in Onondaga County resources
- 8) What do you see as the biggest problem facing your operation? ___ taxes, ___ insurance/benefits, ___ product prices, ___ information, ___ technology, ___ consumer awareness, ___ other (specify _____).

Please provide us with any other information you feel will help to document the impact your operation has in Onondaga County.

Thank you for your support and time in documenting what your impact is in Onondaga County. If you have any questions please call David Wagner at 424-9485.

Survey Continued..

Property Taxes Paid

- _____ Under \$1000
- _____ \$1001-\$5000
- _____ \$5001-\$10,000
- _____ \$10,001-\$15,000
- _____ Over \$15,000

Please answer the following questions with your best estimate.

- 1) This farm purchases a majority of farm supplies within ___ miles of the farm.
- 2) This farm purchases the majority of family supplies within ___ miles of the farm.
- 3) This farm plans on (expanding, continuing, or exiting) the current operation.
- 4) This farm has ___ full time, ___ half time, ___ seasonal employees.
- 5) This farm has ___ annual visitors to the farm.
- 6) Sales of farm products are done through ___ co-op, ___ direct market, ___ on farm or ___ other (specify _____).
- 7) Are you currently ___ enrolled in, ___ using, or ___ not aware of Cornell Cooperative Extension in Onondaga County resources
- 8) What do you see as the biggest problem facing your operation? ___ taxes, ___ insurance/benefits, ___ product prices, ___ information, ___ technology, ___ consumer awareness, ___ other (specify _____).

Please provide us with any other information you feel will help to document the impact your operation has in Onondaga County.

Thank you for your support and time in documenting what your impact is in Onondaga County. If you have any questions please call David Wagner at 424-9485.

APPENDIX K

Agricultural Business Impact Survey

Please **check all** that apply:

Business Type:

Wholesale ___ Retail ___ Consultation ___ Food Manufacturer/Processor ___

Distributor/Broker ___

What are your businesses principle agriculture product(s)?

Dairy ___ Beef ___ Poultry ___ Pork ___ Fruit ___ Vegetable ___ Nursery ___

Other (specify) _____

Gross Annual Sales from Ag Products

___ Under \$50,000

___ \$50,001 - \$100,000

___ \$100,001 - \$250,000

___ \$250,001 - \$500,000

___ \$500,001 - \$1,000,000

___ Over \$1,000,001

Purchased Goods and Services

___ Under \$50,000

___ \$50,001 - \$100,000

___ \$100,001 - \$250,000

___ \$250,001 - \$500,000

___ \$500,001 - \$1,000,000

___ Over \$1,000,001

Property Taxes Paid

___ Under \$2,500

___ \$2,501 - \$7,500

___ \$7,501 - \$12,500

___ \$12,501 - \$17,500

___ \$17,501 - \$22,500

___ Over \$22,501

Please fill in the following questions to your best ability:

1) Average number of employees _____

2) Average number of customers _____

3) This business plans on ___ expanding, ___ staying the same, or ___ exiting in the future.

Please elaborate on question 3 (when, why, etc.) _____

4) Is your business currently ___ enrolled in, ___ using, or ___ not aware of Cornell Cooperative Extension in Onondaga County resources?

over...

Survey Continued:

5) Does your business purchase a majority of supplies locally? yes no

6) This business covers an approximate _____ mile radius.

7) What do you see as the biggest challenge facing your business today? Taxes Competition
 Insurance/Benefits Market Size Other (specify) _____

Comments

Please provide us with any other information you feel will help to document your businesses impact in Onondaga County.

Thank you for your support and time in documenting what your impact is in Onondaga County. If you have any questions please call David Wagner at 424-9485.

APPENDIX L

**Ag & Farmland Protection Board
Small Farm Survey**

Please Check all that apply:

Business Type: _____ Explain your operation:

Vegetable: _____

Nursery: _____

Fruit: _____

Bedding Plants: _____

Flowers:

Other:

(please explain)

Where do you sell your products (check all that apply):

Regional market:

Roadside stand:

Local town market:

Contract sales:

At your farm / home:

Other: _____ Please explain:

Indicate the amount you spend to support your business (i.e. supplies, fertilizer etc)

___ Under \$1000.00

___ \$1001-\$2500.00

___ \$2501-\$5000.00

___ \$5001-\$7500.00

___ Over \$7501.00

Indicate the range of Property Taxes paid:

___ Under \$1000.00

___ \$1001-\$2500.00

___ \$2501-\$5000.00

___ \$5001-\$7500.00

___ Over \$7501.00

Land Description: (fill in number)

_____ Acres Owned

_____ Acres Rented

_____ Acres devoted to your agriculture products

Please continue on the reverse side

Survey Continued:

Gross Annual Sales from Agriculture Products: (check the range)

- Under \$2500.00
- \$2501-\$5000.00
- \$5001-\$7500.00
- \$7501-\$10,000.00
- Over \$10,001.00

Please answer the following questions to the best of your ability:

- 1) This operation purchase a majority of supplies within _____ miles of the farm.
- 2) This operation plans on (expanding, continuing, or exiting) in the future.
- 3) This operation has ___ full time, ___ half time, ___ seasonal employees.
- 4) What do you see as the biggest problem facing your operation? ___ Taxes,
___ Insurance/ Benefits, ___ Product prices, ___ Information, ___ Technology,
___ Consumer Awareness, ___ Other Specify

Please provide us with any other information you feel will help to document the impact your operation has in Onondaga County.

Thank you for your time and information in documenting the impact agriculture has in Onondaga County. This information is confidential and will be compiled into a summary report. If you have any questions please call David Wagner 424-9485.

APPENDIX M

AGRICULTURAL AND RURAL LAND USE SURVEY: **PART 1**

Please answer or check all that apply:

1. Location of Your Rural Land Holdings:

In what town is your rural property/ies located in (within Onondaga County, outside village limits):

2. Are you a:

- Full-Time Farmer _____
Part-Time Farmer _____
Rent or Lease Land to a Farm Operator _____
Non-Farm Land Owner _____ (please go to Part 2, question # 1)

3. Do you own more than ten (10) acres of land committed to a full-time or part-time Commercial Farm Operation, with sales of agricultural products exceeding \$5,000 per year?

- Yes _____ (If Yes, please continue)
No _____ (If No, please go to Part 2, question # 1)

4. Size of Land Holdings [please limit to one Town]:

- Less than one acre _____ 10 - 50 acres _____
1 - 5 acres _____ 50 - 100 acres _____
5 - 10 acres _____ over 100 acres _____

5. Farm Land Rentals [please limit to one Town]:

- (a) Number of Farm Acres Rented from Others _____
(b) Number of Acres Rented to Farmers _____

6. Are the following public utilities available to service your property? (please indicate Yes or No):

- (a) Public Water _____
(b) Public Sewers _____
(c) Public Lighting District _____

7. Is your land located in an Agricultural District?

- Yes _____ No _____ Both in and out _____
District No. _____

8. If Yes, approximately what percent of your land holdings are located within an Agricultural District? (Please refer to attached map of Agricultural Districts, if not sure):

- 0 - 25 percent _____
25 - 50 percent _____
50 - 75 percent _____
75 - 100 percent _____

(Continued)

Survey continued...

9. Are you getting an **Agricultural Assessment (tax exemption)** on lands which you own?

Yes _____ No _____

10. If Yes, on what percent of your total land holdings do you receive an agricultural assessment?

0 - 25 percent _____
25 - 50 percent _____
50 - 75 percent _____
75 - 100 percent _____

11. Compared to 1985/86 (a decade ago), have you increased or decreased the amount of land devoted to commercial farming?

(a) Increased _____ Percent increase (approx.) _____
(b) Decreased _____ Percent decrease (approx.) _____

12. Compared to 1985/86, in recent years have you either
(a) **rented**, or (b) **purchased** more land for commercial farming?

	<u>Yes</u>	<u>No</u>	<u>Percent Increase</u>	<u>Percent Decrease</u>
(a) Rented more land	_____	_____	_____	_____
(b) Purchased more land	_____	_____	_____	_____

13. How significant is the availability of **rented land** (farmland rented from non-farmers) to the success of your commercial farm operation?

(a) Essential, with growing need for rented land _____
(b) Essential, but with no significant increase _____
(c) Non-essential; other options available _____

14. Do you intend to keep your land in commercial farming for the foreseeable future?

Yes _____ No _____

If No, please explain:

15. The most likely successor to or purchaser of your farmlands once you retire from farming will be:

(a) A family member _____
(b) Another farmer _____
(c) A neighbor who is not a farmer _____
(d) Neither a neighbor, nor a farmer _____

(Continued)

Survey Continued...

16. Effect of Non-Farm Development on Farm Operations:

In recent decades, nearly all 15 towns that contain Agricultural Districts in Onondaga County have experienced population increases resulting primarily from non-farm residents who have moved into rural farm areas. These non-farm residents are bringing new challenges and new opportunities to existing farm communities.

(a) Please list several positive aspects arising from increased numbers of non-farm residents in farm communities:

(b) Please list several of the negative aspects or challenges posed to farm operators by a growing number of non-farm residents:

**Additional Comments for
Agricultural and Land Use Survey**
(Optional)

Please provide any additional comments to help document changes in land use/development around your property(ies), and how they may affect both farm and non-farm operations.

Thank you for taking the time to complete Part 1 of this survey.

If you have comments or questions, please contact Les Monostory, Syracuse-Onondaga County Planning Agency, tel: (315)435-2611.

AGRICULTURAL AND RURAL LAND USE SURVEY: PART 2

Please answer or check all that apply:

1. Location of Your Rural Land Holdings:

In what town is your rural property/ies located in (within Onondaga County, outside village limits):

2. Size of Land Holdings [please limit to one Town]:

Less than one acre	_____	10 - 50 acres	_____
1 - 5 acres	_____	50 - 100 acres	_____
5 - 10 acres	_____	over 100 acres	_____

3. Are the following public utilities available to service your property? (please indicate Yes or No):

(a) Public Water _____
(b) Public Sewers _____
(c) Public Lighting District _____

4. Is your land located in an Agricultural District?

Yes _____ No _____ Both in and out _____
District No. _____

5. If Yes, approximately what percent of your land holdings are located within an Agricultural District? (Please refer to attached map of Agricultural Districts, if not sure):

0 - 25 percent _____ 50 - 75 percent _____
25 - 50 percent _____ 75-100 percent _____

6. As a rural landowner, please indicate which of the following apply to your property(ies):

(a) Property has one residence _____
(b) Property has more than one residence or mobile homes _____
(c) The land is open land (has no residences) _____

7. Is the residence on your rural property your principal residence?

Yes _____ No _____

9. Where was your previous residence (in what municipality)? Please indicate if previous residence was in an urban (city or village), suburban, or rural (town) setting:

(a) City or Village _____ (b) Town _____
(suburban) _____
(c) Town (rural) _____

(Continued)

Survey continued...

10. For approximately how many years have you lived at (a) your current rural residence; (b) in a rural area?

- (a) _____ years
- (b) _____ years (excluding current residence)

11. Please indicate the principal reason(s) why you purchased and own your rural property(ies):

- (a) As an investment _____
- (b) For future construction of your principal residence _____
- (c) For future construction of a second residence or camp _____
- (d) For outdoor recreational pursuits _____
- (e) For agricultural or forestry-related pursuits _____
- (f) For future commercial or industrial use _____
- (g) Other (optional: please indicate reason(s)) _____

12. Please indicate what categories of income or revenues are presently generated, or anticipated to be generated on the property(ies):

- (a) Lease or rent land for farming _____
 - (b) Sale of Christmas trees _____
 - (c) Sale of pulpwood, firewood or timber _____
 - (d) Lease or rent land for outdoor recreational pursuits (hunting, fishing, camping, etc.) _____
 - (e) Eventual sale of land for commercial or recreational use _____
 - (f) Other categories of income _____
- (Optional: please identify)

13. Which of the following development scenarios do you anticipate adjacent to your rural property(ies) in the **next 10-25 years**:

- (a) Little or no increase in residential development
- (b) Minor increase in residential development (i.e., additional scattered or roadside strip development) _____
- (c) Moderate increase in residential development (i.e., 2-10 unit cluster or suburban subdivisions) _____
- (d) Significant increase in residential development (i.e., cluster or suburban subdivisions consisting of more than 10 units) _____

14. Which of the following public utilities do you anticipate will service your property(ies) within the following periods of time?

<u>Utilities</u>	<u>In 1-10 years</u>	<u>In 10-20 years</u>	<u>Over 20 years</u>
Public Water	_____	_____	_____
Public Sewers	_____	_____	_____
Lighting District	_____	_____	_____

(Continued)

Survey Continued...

15. Attractiveness of Rural Properties:

If you are a rural resident, please take the time to answer the following questions:

(a) List several factors which you find the most convenient or attractive about living in a rural setting.

(b) List several factors which you find least convenient or attractive about living in a rural setting.

16. Advantages/Disadvantages of Owning Rural Property in an Agricultural District:

If you are either a resident or own rural property(ies) that is located in an Agricultural District, please provide comments on the following:

(a) List several positive factors (if any) related to owning property in an Agricultural District.

(b) List several negative factors or concerns (if any) related to owning property in an Agricultural District.

Thank you for taking the time to fill out this questionnaire.

If you have comments or questions, please contact Les Monostory, Syracuse-Onondaga County Planning Agency, tel: (315)435-2611.

APPENDIX N

SCHEDULE OF FARMER INTERVIEW QUESTIONS

1. How long have you been farming in this area?
2. Has there been many development changes during that time?
3. Has there been a change in local reaction to your farm operation over time?
4. What kinds of complaints are most common?
5. Have you altered any aspects of your operation in response to local pressures?
6. Are you aware of any laws to protect you from unreasonable demands of changing local population?
7. Do you consider property taxes in Onondaga County an issue that needs to be addressed?
8. What component of property taxes has the greatest impact on your operation? In your area?
9. How have property taxes impacted your agricultural operation?
10. Do you foresee any future operational changes in response to continuing tax trends?
11. Are you enrolled in an agricultural district?
12. Do you receive an agricultural assessment?
13. Do you feel that the assessment is fair relative to your total tax bill?
14. In the absence of property tax reform, what do you think the future holds for the agricultural industry in Onondaga County/New York State?
15. What primary product(s) support your sales operation? Please specify.
ex. Vegetables, Fruit, Nuts, Timber, Animal Products (e.g. eggs, meat, manure, etc.), Nursery Stock (shrubs, Christmas trees, bedding plants, etc.)
16. In addition to farm products, do you offer for sale any accessory items (i.e. containers, baskets, Christmas tree ornaments, etc.)?
Are these items bought from a retailer/wholesaler or made on site?
17. Do you offer for sale any farm product based items (pies, cider) or farm product novelty items (dried flower arrangements, corn husk dolls, etc.)?
If yes, are these items bought from a retailer/wholesaler or made on site?
18. What, if any, operational changes have you made to accommodate or expand your direct market or on site sales efforts?
19. Do you plan to expand the number, type or range of products/services you currently offer?
If yes, please explain.
20. What amenities do you feel influence consumers to purchase your product?

21. Was your decision to undertake on site sales or direct marketing efforts in part or entirely a reaction to:
Rising Property Taxes or Changes in local land use.
22. What, if any obstacles or hindrances to effective on site sales have you encountered?
23. What actions would you like to see at the state or local level to aid or promote the direct marketing or on site sales efforts of local farmers in central New York?

Farmer Comments

1. The more people that move into the area the more vegetables I sell. Business at the farm stand has been very good.
2. We've seen a big jump in demand for our landscape plants and dried flower arrangements over the past three years.
3. The neighbors all appreciate the freshness of our vegetables and the quality of our greenhouse plants.
4. We are very well accepted around here. We don't need to use the roads so there's no complaints there. People like the open space and the idea of living close to a real farm. We have school kids out during the year and really market our fall items. We set up family oriented attractions around Halloween and open the barns. Families really like to visit around that time of year. LaFayette pulls the people out in this direction. We make sure that we catch their eye along the way.
5. People accept us because we provide so many things they want. Open Space, wildlife, fresh, cheap fruits and vegetables.
6. Some neighbors started asking questions about our use of pesticides. We don't use an excessive amount of chemicals. People hear things on television or they read about a problem and right away think they are facing the same problems. Perceptions aren't always accurate.
7. Development in this town has been on the increase over the past eight years but it hasn't reached me yet. It's close. There are more cars on the roads. A small housing development went in about two years ago less than a mile from here. I'm waiting for more development. I'm sure it will come in time. I say let it. When it does I'll be glad to sell to anyone willing to pay. Everything has a price.
8. People move into an area because they see something they like. Something they think they would enjoy being part of. The trouble is they just don't understand a thing about it. Farming is like that. People have a grand vision of living the good peaceful country life until they get a whiff of barn waste or get caught behind my tractor on the way to work. That's reality. That's life in the country.
9. I used to lease a piece of land down the road. I kept a few heifers on it. When the development came in I decided not to rent anymore. I was afraid that some of my animals would get into the neighbors yards. I had to consider my liability.
10. Local politics is killing small farmers in towns like this. Favoritism is the name of the game. Its not a matter of one farm over another, its a matter of one industry over another. Once local officials make the decision to drive agriculture out of an area to make room for some other land use, I can think of nothing that will stop them. In towns where farming is almost gone, it doesn't take much to push the rest of us out.
11. We rent out all but three acres of our land. We grow some sweet corn and sell it at the stand. The land rent and the income from the stand isn't enough to cover our property taxes even before school taxes.
12. More people means a better market but also more hassles and complaints.
13. Our farm sales are now a full time operation. We have remodeled and expanded our greenhouses.
14. The county should put together a countywide directory of where to get local apples, strawberries, potatoes, etc.

15. Our neighbors like having a pastoral view of sheep, we are in a housing development area, but they probably don't want to know where the lambs go.
16. Incorporate the local farmers and farmers market with the I Luv NY campaign.
17. Incorporate local farmers, farm stands and farmers markets with county happenings. Advertise or such program as "the cart starts here."
18. Promote "grown in Central New York" Make chain stores identify where product came from.
19. Locally grown produce usually has fewer pesticides and is fresher. This is important for local consumers.
20. Local zoning ordinances concerning signage and marketing have hurt expansion and sales. Local banks are unwilling to help finance non-dairy operations.
21. We built a 3000 sq. foot greenhouse and are planning on expanding the green house and selling area.
22. We are planning on expanding berries - both pick your own and ready picked. Also Pumpkins.
23. This is a new business venture, so far only local and drive by business. Off Road parking and new greenhouse will help. More people are moving to and building in the area, which will help.
24. Advertising to educate the public on advantages of buying locally grown produce, trees, etc., and advantages of organic farming practices.
25. Need to list certain farms at different times of the year when they sell their products.
26. [We are] Providers of a service to the growing population of Onondaga County.
27. Things are changing. If I want to stay here and I want to keep my farm up and running at a profit, then I better be willing to market myself to what the local people want. I have to make changes. Well, so what. If I don't change then I go under. Its as simple as that.
28. Farmers that need to expand direct sales are facing tough times. You need permits for everything. It's hard enough out here these days without all the red tape and hoop jumping the State requires.
29. We get some complaints about the roads and the flies. Its not too bad right now. If the area continues to grow and the situation gets much worse I think I would take an offer on my land. Why struggle to keep things going for a couple of years when the cards are stacked against you. I work hard out here and I'm not making a fortune, either. Why fight to keep things going if it is all going to end when I die anyway?
30. People today forget where the food they are eating comes from. They like to think about nice clean modern grocery stores. They don't like to think about manure, bugs, and slaughter. Most people are so far removed from the land that they are shocked when they move in and see where the food supply starts. Animal rights activists are something new. We could advertise more and it would probably be good for business. We choose to keep a low profile. We don't need to stir up that bunch. Most of them think that farm animals should be turned out into the wild or raised as beloved pets. Is that informed?

APPENDIX 0

Tax Assessor Survey Questions

1. Approximately how many land owners receive agricultural assessments in the town of _____?
2. Approximately how many land parcels do those assessments apply to?
3. Has there been a change in the number of land owners applying for agricultural assessments over the past ten years?
4. What procedure is followed in determining the value of an agricultural assessment?
5. Are you aware of the maximum value per acre on agricultural land as determined by the State Board of Equalization?
6. How does that value compare to town values?
7. How does the Town handle the inspection of agricultural land currently receiving or applying for an agricultural assessment?
8. Does the Town impose any fees for computing land use conversion penalties?
9. What benefits do you see in full value over fractional assessment policies?

APPENDIX P

FARMLAND PROTECTION CONTACTS

American Farmland Trust
1920 N. Street N.W., Suite 400
Washington, D.C. 20036
or
www.farmland.org

Phone: (202) 659-5170
Fax: (202) 659-8339

Cornell Cooperative Extension
1050 W. Genesee Street
Syracuse, NY

Phone: (315) 424-9485
Fax: (315) 424-7056

Farmers Insurance
4680 Wilshire Blvd.
Los Angeles, CA 90010
or
www.farmers.insurance.com

Jefferson County Job Development Corporation
800 Starbuck Ave. Suite 800
Watertown, NY 13601

Tracy Ferry
Phone:(315) 782-5865

New York State Dept. of Agriculture and Markets
1 Winner's Circle - Capital Plaza
Albany, NY 12235

Onondaga County Soil and Water Conservation District
2571 US Rt. 11
LaFayette, NY 13084

Phone:(315) 677-3851
Fax: (315) 677-3971

Syracuse-Onondaga Planning Agency
1100 Civic Center
421 Montgomery Street
Syracuse, NY 13202

Phone:(315) 435-2611

Town of Perinton/Perrinton Conservation Board
1350 Turk Hill Road
Fairport, NY 14450

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