

5159

2011-2012 Regular Sessions

I N S E N A T E

May 3, 2011

Introduced by Sen. RITCHIE -- read twice and ordered printed, and when printed to be committed to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to providing for automatic renewal for agricultural assessments

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph a of subdivision 1 of section 305 of the agricul-
2 ture and markets law, as amended by chapter 514 of the laws of 2007 and
3 as further amended by subdivision (d) of section 1 of part W of chapter
4 56 of the laws of 2010, is amended to read as follows:
5 a. Any owner of land used in agricultural production within an agri-
6 cultural district shall be eligible for an agricultural assessment
7 pursuant to this section. If an applicant rents land from another for
8 use in conjunction with the applicant's land for the production for sale
9 of crops, livestock or livestock products, the gross sales value of such
10 products produced on such rented land shall be added to the gross sales
11 value of such products produced on the land of the applicant for
12 purposes of determining eligibility for an agricultural assessment on
13 the land of the applicant. Such assessment shall be granted only upon an
14 [annual] application by the owner of such land on a form prescribed by
15 the commissioner of taxation and finance. SUCH APPLICATION SHALL BE
16 VALID WITHOUT AN ANNUAL FILING SO LONG AS THE APPLICANT MAINTAINS ELIGI-
17 BILITY FOR AN AGRICULTURAL ASSESSMENT AND CAN SUBMIT RECORDS TO PROVE
18 SUCH ELIGIBILITY AT THE REQUEST OF THE ASSESSOR AT ANY TIME. IN THE
19 EVENT THAT THE APPLICANT ADDS OTHER PARCELS OF LAND TO THE INITIAL
20 APPLICATION, THE APPLICANT MUST APPLY FOR THE ASSESSMENT AGAIN FOR THE
21 NEW ACREAGE. IN THE EVENT THAT THE APPLICANT SELLS OR CEASES LEASING
22 LAND THAT IS RECEIVING THE AGRICULTURAL ASSESSMENT, THE APPLICANT MUST
23 NOTIFY THE ASSESSOR WITHIN THIRTY DAYS OF THE SALE OF THE LAND OR LAPSE
24 OF THE LEASE. The applicant shall furnish to the assessor such informa-
25 tion as the commissioner of taxation and finance shall require, includ-

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets
[] is old law to be omitted.

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1 ing classification information prepared for the applicant's land or
2 water bodies used in agricultural production by the soil and water
3 conservation district office within the county, and information demon-
4 strating the eligibility for agricultural assessment of any land used in
5 conjunction with rented land as specified in paragraph b of subdivision
6 four of section three hundred one of this article. Such application
7 shall be filed with the assessor of the assessing unit on or before the
8 appropriate taxable status date; provided, however, that (i) in the year
9 of a revaluation or update of assessments, as those terms are defined in
10 section one hundred two of the real property tax law, the application
11 may be filed with the assessor no later than the thirtieth day prior to
12 the day by which the tentative assessment roll is required to be filed
13 by law; or (ii) an application for such an assessment may be filed with
14 the assessor of the assessing unit after the appropriate taxable status
15 date but not later than the last date on which a petition with respect
16 to complaints of assessment may be filed, where failure to file a timely
17 application resulted from: (a) a death of the applicant's spouse, child,
18 parent, brother or sister, (b) an illness of the applicant or of the
19 applicant's spouse, child, parent, brother or sister, which actually
20 prevents the applicant from filing on a timely basis, as certified by a
21 licensed physician, or (c) the occurrence of a natural disaster, includ-
22 ing, but not limited to, a flood, or the destruction of such applicant's
23 residence, barn or other farm building by wind, fire or flood. If the
24 assessor is satisfied that the applicant is entitled to an agricultural
25 assessment, the assessor shall approve the application and the land
26 shall be assessed pursuant to this section. Not less than ten days prior
27 to the date for hearing complaints in relation to assessments, the
28 assessor shall mail to each applicant, who has included with the appli-
29 cation at least one self-addressed, pre-paid envelope, a notice of the
30 approval or denial of the application. Such notice shall be on a form
31 prescribed by the commissioner of taxation and finance which shall indi-
32 cate the manner in which the total assessed value is apportioned among
33 the various portions of the property subject to agricultural assessment
34 and those other portions of the property not eligible for agricultural
35 assessment as determined for the tentative assessment roll and the
36 latest final assessment roll. Failure to mail any such notice or failure
37 of the owner to receive the same shall not prevent the levy, collection
38 and enforcement of the payment of the taxes on such real property.
39 S 2. This act shall take effect immediately.