

2674

2013-2014 Regular Sessions

I N S E N A T E

January 23, 2013

Introduced by Sens. YOUNG, RANZENHOFER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to property tax exemption for on-farm structures that provide added value to farm products

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

1 Section 1. Subdivision 2 of section 483 of the real property tax law,
2 as amended by chapter 540 of the laws of 2007, is amended to read as
3 follows:
4 2. The term "structures and buildings" shall include: (a) structures
5 and buildings or portions thereof used directly and exclusively in the
6 raising and production for sale of agricultural and horticultural
7 commodities or necessary for the storage thereof, [but not] AND INCLUD-
8 ING structures and buildings or portions thereof used for the processing
9 of agricultural and horticultural commodities, or the retail merchandis-
10 ing of such commodities; (b) structures and buildings used to provide
11 housing for regular and essential employees and their immediate families
12 who are primarily employed in connection with the operation of lands
13 actively devoted to agricultural and horticultural use, but not includ-
14 ing structures and buildings occupied as a residence by the applicant
15 and his immediate family; (c) structures and buildings used as indoor
16 exercise arenas exclusively for training and exercising horses in
17 connection with the raising and production for sale of agricultural and
18 horticultural commodities or in connection with a commercial horse
19 boarding operation as defined in section three hundred one of the agri-
20 culture and markets law. For purposes of this section, the term "indoor
21 exercise arenas" shall not include riding academies or dude ranches; (d)
22 structures and buildings used in the production of maple syrup; (e)
23 structures and buildings used in the production of honey and beeswax

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

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1 including those structures and buildings used for the storage of bees.
2 For purposes of this section, this shall not include those structures or
3 buildings and portions thereof used for the sale of maple syrup or sale
4 of honey and beeswax. The term "structures and buildings" shall not
5 include silos, bulk milk tanks or coolers, or manure storage and handl-
6 ing facilities as such terms are used in section four hundred eighty-
7 three-a of this title.
8 S 2. This act shall take effect immediately and shall apply to assess-
9 ment rolls prepared on the basis of taxable status dates occurring on or
10 after such date.