

2473

2015-2016 Regular Sessions

I N A S S E M B L Y

January 16, 2015

Introduced by M. of A. MAGEE -- read once and referred to the Committee
on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exemption from
taxation of structures and buildings essential to the operation of
agricultural and horticultural lands

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

1 Section 1. Subdivisions 2 and 8 of section 483 of the real property
2 tax law, subdivision 2 as amended by chapter 540 of the laws of 2007 and
3 subdivision 8 as amended by chapter 411 of the laws of 2001, are amended
4 to read as follows:
5 2. The term "structures and buildings" shall include: (a) structures
6 and buildings or portions thereof used directly and exclusively in the
7 raising and production for sale of agricultural and horticultural
8 commodities or necessary for the storage thereof, but not structures and
9 buildings or portions thereof used for the processing of agricultural
10 and horticultural commodities, or the retail merchandising of such
11 commodities; (b) structures and buildings used to provide housing for
12 regular and essential employees and their immediate families who are
13 primarily employed in connection with the operation of lands actively
14 devoted to agricultural and horticultural use, but not including struc-
15 tures and buildings occupied as a residence by the applicant and his
16 immediate family; (c) structures and buildings used as indoor exercise
17 arenas exclusively for training and exercising horses in connection with
18 the raising and production for sale of agricultural and horticultural
19 commodities or in connection with a commercial horse boarding operation
20 OR COMMERCIAL EQUINE OPERATION as defined in section three hundred one
21 of the agriculture and markets law. For purposes of this section, the
22 term "indoor exercise arenas" shall not include riding academies or dude
23 ranches THAT DO NOT MEET THE DEFINITION OF COMMERCIAL EQUINE OPERATION
24 AS DEFINED IN SECTION THREE HUNDRED ONE OF THE AGRICULTURE AND MARKETS

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

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1 LAW; (d) structures and buildings used in the production of maple syrup;
2 (e) structures and buildings used in the production of honey and beeswax
3 including those structures and buildings used for the storage of bees.
4 For purposes of this section, this shall not include those structures or
5 buildings and portions thereof used for the sale of maple syrup or sale
6 of honey and beeswax. The term "structures and buildings" shall not
7 include silos, bulk milk tanks or coolers, or manure storage and handl-
8 ing facilities as such terms are used in section four hundred eighty-
9 three-a of this title.

10 8. As used in this section, the term "agricultural and horticultural"
11 shall include the activity of raising, breeding and boarding of live-
12 stock, including commercial horse boarding operations AND COMMERCIAL
13 EQUINE OPERATIONS, AS DEFINED IN SECTION THREE HUNDRED ONE OF THE AGRI-
14 CULTURE AND MARKETS LAW.

15 S 2. This act shall take effect immediately.