STATE OF NEW YORK

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911

2017-2018 Regular Sessions

IN ASSEMBLY

January 9, 2017
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Introduced by M. of A. CROUCH, HAWLEY, OAKS -- Multi-Sponsored by -- M. of A. BARCLAY, BUTLER, FINCH, KOLB, LOPEZ, RAIA -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a real property tax exemption on lands used for certain agricultural purposes; and providing for the repeal of such provisions upon expiration thereof

   The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The real property tax law is amended by adding a new
2 section 481-a to read as follows:
3 *§ 481-a. Tax exemption for certain agricultural lands. 1. Real proper-*
4 *ty that is subject to assessment under section three hundred four-a of*
5 *the agriculture and markets law shall be exempt from taxation to the*
6 *extent of one hundred percent of the assessed value of such property for*
7 *village, town, part town, special district, city, or county purposes or*
8 *school districts, exclusive of special assessments, if such property is*
9 *used in the production of bio-energy crops that are intended for use as*
10 *alternative fuel.*
11 *2. Such exemption shall not be granted to a property owner unless such*
12 *owner provides the taxing authority with proof, satisfactory to the*
13 *office of real property services, that such lands are used for the*
14 *purposes described in subdivision one of this section.*
15 *3. Application for such exemption shall be filed with the assessor or*
16 *other agency, department or office designated by the municipality offer-*
17 *ing such exemption on or before the taxable status date on a form as*
18 *prescribed by the state board.*
19 *4. For purposes of this section, "bio-energy crops" shall mean crops*
20 *grown specifically for cellulosic ethanol processing.*
21 § 2. This act shall take effect immediately and shall expire and be
22 deemed repealed five years after such effective date.

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

LBD04553-01-7