STATE OF NEW YORK

154

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. ANGELINO, BENDETT, BRABENEC, DeSTEFANO, DURSO, LEMONDES, MANKTELOW, McDONOUGH, MILLER, MORINELLO, TAGUE -- 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:

Section 1. The real property tax law is amended by adding a new section 481-a to read as follows:

§ 481-a. Tax exemption for certain agricultural lands. 1. Real property that is subject to assessment under section three hundred four-a of the agriculture and markets law shall be exempt from taxation to the extent of one hundred percent of the assessed value of such property for village, town, part town, special district, city, or county purposes or school districts, exclusive of special assessments, if such property is used in the production of bio-energy crops that are intended for use as alternative fuel.

2. Such exemption shall not be granted to a property owner unless such owner provides the taxing authority with proof, satisfactory to the office of real property services, that such lands are used for the purposes described in subdivision one of this section.

3. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality offering such exemption on or before the taxable status date on a form as prescribed by the state board.

4. For purposes of this section, "bio-energy crops" shall mean crops grown specifically for cellulosic ethanol processing.

§ 2. This act shall take effect immediately and shall expire and be deemed repealed five years after such effective date.

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

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