

# STATE OF NEW YORK

5504

2025-2026 Regular Sessions

## IN SENATE

February 24, 2025

Introduced by Sen. PARKER -- 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 payments associated with the conversion of land subject to an agricultural assessment by virtue of oil or gas exploration or extraction activity or solar development

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

1 Section 1. Subdivision 5 of section 301 of the agriculture and markets  
2 law, as amended by chapter 565 of the laws of 2003, is amended to read  
3 as follows:

4 5. "[~~Oil, gas~~] Solar or wind [~~exploration,~~] development [~~or~~  
5 ~~extraction~~] activities" means the installation and use of fixtures and  
6 equipment which are necessary for the [~~exploration,~~] development [~~or~~  
7 ~~extraction~~] of [~~oil, natural gas~~] solar or wind energy, including but  
8 not limited to, access roads, [~~drilling apparatus, pumping facilities,~~  
9 ~~pipelines,~~] solar panels and wind turbines.

10 § 2. Subparagraph (iv) of paragraph d of subdivision 1 of section 305  
11 of the agriculture and markets law, as amended by chapter 565 of the  
12 laws of 2003, is amended to read as follows:

13 (iv) If such land or any portion thereof is converted to a use other  
14 than for agricultural production by virtue of [~~oil, gas~~] solar or wind  
15 [~~exploration,~~] development, [~~or extraction activity~~] or by virtue of a  
16 taking by eminent domain or other involuntary proceeding other than a  
17 tax sale, the land or portion so converted shall not be subject to  
18 payments. If the land so converted constitutes only a portion of a  
19 parcel described on the assessment roll, the assessor shall apportion  
20 the assessment, and adjust the agricultural assessment attributable to  
21 the portion of the parcel not subject to such conversion by subtracting  
22 the proportionate part of the agricultural assessment attributable to  
23 the portion so converted. Provided further that land within an agricul-

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

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1 tural district and eligible for an agricultural assessment shall not be  
2 considered to have been converted to a use other than for agricultural  
3 production solely due to the conveyance of [~~oil, gas~~] solar or wind  
4 rights associated with that land.

5 § 3. Paragraph c of subdivision 2 of section 306 of the agriculture  
6 and markets law, as amended by chapter 565 of the laws of 2003, is  
7 amended to read as follows:

8 c. If such land or any portion thereof is converted by virtue of [~~oil,~~  
9 ~~gas~~] solar or wind [~~exploration,~~] development, [~~or extraction activity~~]  
10 or by virtue of a taking by eminent domain or other involuntary proceed-  
11 ing other than a tax sale, the land or portion so converted shall not be  
12 subject to payments. If land so converted constitutes only a portion of  
13 a parcel described on the assessment roll, the assessor shall apportion  
14 the assessment, and adjust the agricultural assessment attributable to  
15 the portion of the parcel not subject to such conversion by subtracting  
16 the proportionate part of the agricultural assessment attributable to  
17 the portion so converted. Provided further that land outside an agricul-  
18 tural district and eligible for an agricultural assessment pursuant to  
19 this section shall not be considered to have been converted to a use  
20 other than for agricultural production solely due to the conveyance of  
21 [~~oil, gas~~] solar or wind rights associated with that land.

22 § 4. The commissioner of agriculture and markets, in consultation with  
23 the commissioner of environmental conservation and the New York state  
24 energy research and development authority, shall within one hundred  
25 eighty days of the effective date of this section, make regulations  
26 regarding the conversion of lands subject to an agricultural assessment  
27 by virtue of solar development, which protect and preserve prime and  
28 unique farmland and farmland of statewide importance as such terms are  
29 defined in 7 C.F.R. § 657.5, encourage the development of solar activ-  
30 ities on marginal soils, and minimize the loss of forested land.

31 § 5. This act shall take effect on the sixtieth day after it shall  
32 have become a law. Effective immediately, the addition, amendment  
33 and/or repeal of any rule or regulation necessary for the implementation  
34 of this act on its effective date are authorized to be made and  
35 completed on or before such effective date.