

3316

2009-2010 Regular Sessions

I N A S S E M B L Y

January 26, 2009

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 partial
exemption of farm cold storage facilities or coolers for fruit

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

1 Section 1. The real property tax law is amended by adding a new
2 section 483-e to read as follows:
3 S 483-E. FARM COLD STORAGE FACILITIES OR COOLERS FOR FRUIT. 1. STRUC-
4 TURES PERMANENTLY AFFIXED TO AGRICULTURAL LAND AND BEING COLD STORAGE
5 FACILITIES OR COOLERS USED TO HOLD FRUIT GROWN ON SUCH LAND BY THE OWNER
6 OF SUCH STRUCTURE WHILE SUCH FRUIT IS AWAITING SHIPMENT TO MARKET SHALL
7 BE EXEMPT FROM TAXATION, SPECIAL AD VALOREM LEVIES AND SPECIAL ASSESS-
8 MENTS TO THE EXTENT OF ONE-HALF OF THE ASSESSED VALUE THEREOF.
9 2. THE EXEMPTION PROVIDED BY SUBDIVISION ONE OF THIS SECTION SHALL
10 ONLY BE GRANTED UPON THE APPLICATION OF THE OWNER OF THE PROPERTY UPON
11 WHICH SUCH STRUCTURES ARE LOCATED, ON A FORM TO BE PRESCRIBED BY THE
12 STATE BOARD. SUCH APPLICATION SHALL BE FILED ON OR BEFORE THE APPROPRI-
13 ATE TAXABLE STATUS DATE WITH THE ASSESSOR OF THE MUNICIPALITY HAVING THE
14 POWER TO ASSESS REAL PROPERTY. ONCE AN EXEMPTION IS GRANTED, NO RENEWAL
15 THEREOF SHALL BE NECESSARY.
16 S 2. This act shall take effect immediately and shall apply to assess-
17 ment rolls prepared on the basis of taxable status dates occurring on or
18 after such date.

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

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