S T A T E O F N E W Y O R K

915

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. DelMONTE -- read once and referred to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to the administration of property tax assessments for certain orchards and vineyards

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

Section 1. Subdivision 7 of section 305 of the agriculture and markets law is amended by adding a new closing paragraph to read as follows:

IN ADMINISTERING THIS SUBDIVISION, THE PORTION OF THE VALUE OF LAND ELIGIBLE FOR SUCH REAL PROPERTY TAX EXEMPTION SHALL BE DETERMINED BASED ON THE AVERAGE PER ACRE ASSESSMENT OF ALL TILLABLE ACREAGE OF THE SPECIFIC TAX PARCEL.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

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

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