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

2415

2009-2010 Regular Sessions

I N S E N A T E

February 19, 2009

Introduced by Sen. YOUNG -- 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 creating a real property tax exemption for land of a farm operation being certified as organic

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

Section 1. Section 305 of the agriculture and markets law is amended by adding a new subdivision 8 to read as follows:

8. A. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, THAT PORTION OF THE VALUE OF LAND OF A FARM OPERATION WHICH IS IN THE PROCESS OF BEING CERTIFIED BY AN ORGANIC CERTIFICATION AUTHORITY ACCREDITED BY THE UNITED STATES DEPARTMENT OF AGRICULTURE FOR THE PRODUCTION OF ORGANIC CROPS, LIVESTOCK AND LIVESTOCK PRODUCTS SHALL BE EXEMPT FROM REAL PROPERTY TAXATION FOR A PERIOD NOT TO EXCEED THREE YEARS. THE LAND OF THE FARM OPERATION SUBJECT TO SUCH EXEMPTION SHALL BE CERTIFIED ORGANIC AT THE END OF THE THREE YEAR TAX EXEMPTION PERIOD AND SHALL BE USED IN THE PRODUCTION OF CROPS, LIVESTOCK AND LIVESTOCK PRODUCTS IN ACCORDANCE WITH THE UNITED STATES DEPARTMENT OF AGRICULTURE NATIONAL ORGANIC PROGRAM STANDARDS. THE LAND ELIGIBLE FOR SUCH EXEMPTION SHALL BE REPORTED TO THE COMMISSIONER WHO MAY ISSUE AN ANNUAL REPORT DETAILING THE AMOUNT OF LAND SUBJECT TO SUCH EXEMPTION BEING CONVERTED TO ORGANIC PRODUCTION AND THE ASSESSED VALUE OF SUCH LAND.

B. THE LAND ELIGIBLE FOR SUCH REAL PROPERTY TAX EXEMPTION SHALL NOT IN ANY ONE YEAR EXCEED FIFTY PERCENT OF THE TOTAL ASSESSED VALUE OF SUCH FARM OPERATION WHICH IS LOCATED ON LAND USED IN AGRICULTURAL PRODUCTION WITHIN AN AGRICULTURAL DISTRICT OR FIFTY PERCENT OF THE TOTAL ASSESSED VALUE OF SUCH FARM OPERATION ELIGIBLE FOR AN AGRICULTURAL ASSESSMENT PURSUANT TO THIS SECTION AND SECTION THREE HUNDRED SIX OF THIS ARTICLE WHERE THE OWNER OF SUCH LAND HAS FILED AN ANNUAL APPLICATION FOR AN AGRICULTURAL ASSESSMENT.

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

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C. THE LAND OF THE FARM OPERATION ELIGIBLE FOR SUCH REAL PROPERTY TAX EXEMPTION MUST BE MAINTAINED AS LAND USED IN AGRICULTURAL PRODUCTION AS PART OF SUCH FARM OPERATION FOR EACH YEAR SUCH EXEMPTION IS GRANTED.

D. WHEN THE LAND WHICH IS IN THE PROCESS OF BEING CERTIFIED ORGANIC IS LOCATED WITHIN AN AREA WHICH HAS BEEN DECLARED BY THE GOVERNOR TO BE A DISASTER EMERGENCY IN A YEAR IN WHICH SUCH TAX EXEMPTION IS SOUGHT AND IN A YEAR IN WHICH SUCH LAND MEETS ALL OTHER ELIGIBILITY REQUIREMENTS FOR SUCH TAX EXEMPTION SET FORTH IN THIS SUBDIVISION, THE MAXIMUM FIFTY PERCENT TOTAL ACREAGE RESTRICTION SET FORTH IN PARAGRAPH B OF THIS SUBDIVISION MAY BE EXCEEDED FOR SUCH YEAR AND FOR ANY REMAINING SUCCESSIVE YEARS, PROVIDED, HOWEVER, THAT THE LAND ELIGIBLE FOR SUCH REAL PROPERTY TAX EXEMPTION SHALL NOT EXCEED THE TOTAL ACREAGE DAMAGED OR DESTROYED BY SUCH DISASTER IN SUCH YEAR OR THE TOTAL ACREAGE WHICH REMAINS DAMAGED OR DESTROYED IN ANY REMAINING SUCCESSIVE YEAR. THE TOTAL ACREAGE FOR WHICH SUCH EXEMPTION IS SOUGHT PURSUANT TO THIS PARAGRAPH SHALL BE SUBJECT TO VERIFICATION BY THE COMMISSIONER OR HIS DESIGNEE.

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 January 1, 2010.