

3208

2009-2010 Regular Sessions

I N S E N A T E

March 12, 2009

Introduced by Sens. MAZIARZ, VOLKER -- 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 the
administration of property tax assessments for certain orchards and
vineyards

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

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

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

7 S 2. This act shall take effect immediately and shall apply to assess-
8 ment rolls prepared on the basis of taxable status dates occurring on or
9 after such date.

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

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