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

7085

2011-2012 Regular Sessions

I N A S S E M B L Y

April 12, 2011

Introduced by M. of A. J. MILLER, KOLB -- Multi-Sponsored by -- M. of A. HAWLEY, MONTESANO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing an exemption from real property taxation for storage facilities for certain farm products

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

Section 1. Subdivision 1 of section 483-a of the real property tax law, as amended by chapter 449 of the laws of 1995, is amended to read as follows:

1. Structures permanently affixed to agricultural land for the purpose of preserving and storing forage in edible condition, farm feed grain storage bins, commodity sheds, ANY AND ALL STORAGE FACILITIES FOR FARM PRODUCTS AS DEFINED IN SUBDIVISION ONE OF SECTION TWO HUNDRED FORTY-FIVE OF THE AGRICULTURE AND MARKETS LAW, manure storage and handling facilities, and bulk milk tanks and coolers used to hold milk awaiting shipment to market shall be exempt from taxation, special ad valorem levies and special assessments.

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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