

3201--A

Cal. No. 1216

2011-2012 Regular Sessions

I N S E N A T E

February 11, 2011

Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged and said bill committed to the Committee on Rules -- ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT in relation to exempting from taxation structures and buildings essential to the operation of a commercial equine operation in certain towns; and providing for the repeal of such provisions upon the expiration thereof

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

1 Section 1. Exemption from taxation of structures and buildings essen-
2 tial to the operation of a commercial equine operation in certain towns.
3 a. Structures and buildings essential and actively devoted to the oper-
4 ation of a commercial equine operation, which are constructed or recon-
5 structed subsequent to January first, two thousand eleven and prior to
6 January first, two thousand thirteen and located in a town having a
7 population of not less than seven hundred fifty-nine thousand inhabit-
8 ants but not more than eight hundred thousand inhabitants, determined in
9 accordance with the latest decennial federal census, shall be exempt
10 from taxation to the extent of any increase in value thereof by reason
11 of such construction or reconstruction for a period of ten years for
12 town, school district, or county purposes, exclusive of special assess-
13 ments, provided that the governing body of such town, school district,
14 or county, after a public hearing, adopts a local law, ordinance or
15 resolution providing therefor.

16 b. For the purpose of this section:

17 (1) "commercial equine operation" shall mean an agricultural enter-
18 prise, consisting of at least one acre and stabling at least ten horses,
19 regardless of ownership, that receives ten thousand dollars or more in
20 gross receipts annually from fees generated through the provision of

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

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1 commercial equine activities including, but not limited to riding
2 lessons, trail riding activities or training of horses provided,
3 further, that no less than eighty percent of its operation is devoted to
4 providing services to the disabled. Under no circumstances shall this
5 subdivision be construed to include operations whose primary on site
6 function is horse racing;

7 (2) "structures and buildings" shall not include residential struc-
8 tures or other structures that are not directly used for commercial
9 equine operations as defined in paragraph 1 of this section; and

10 (3) "disabled" shall mean a person with a disability, as defined in
11 subdivision 21 of section 292 of the executive law.

12 c. Such exemption from taxation shall be granted only upon annual
13 application by the owner of the building or structure on a form
14 prescribed by the commissioner of taxation and finance. The applicant
15 shall furnish such information as such commissioner shall require. Such
16 application shall be filed with the assessor of the town or county
17 having the power to assess property for taxation on or before the appro-
18 priate taxable status date of such town or county. Such exemption shall
19 only be granted if the first application is filed within one year from
20 the date of completion of such construction or reconstruction.

21 d. If the assessor is satisfied that the applicant is entitled to an
22 exemption pursuant to this section, he or she shall approve the applica-
23 tion. Such structures or buildings shall be exempt from taxation as
24 herein provided.

25 e. The assessed value of any exemption granted pursuant to this
26 section shall be entered by the assessor on the portion of the assess-
27 ment roll provided for property exempt from taxation. An exemption
28 granted pursuant to this section shall continue only while the buildings
29 and structures are actually used and occupied as provided herein, but in
30 no event for more than ten years.

31 f. In the event that land or buildings or structures essential and
32 actively devoted to the operation of a commercial equine operation, as
33 defined in subdivision b of this section, are converted to another use
34 during the period of an exemption granted pursuant to this section, or
35 in the event that the commercial equine operation no longer devotes
36 eighty percent of its operations to providing services to the disabled,
37 the structures or buildings upon which the exemption was granted shall
38 be subject to roll-back taxes for the period during which the exemption
39 was operative. Structures and buildings subject to roll-back taxes shall
40 be taxed as provided herein.

41 (1) Notwithstanding any limitations contained in section 550 of the
42 real property tax law, the assessor or assessors of the appropriate
43 assessing unit shall enter on the taxable portion of the assessment roll
44 of the current year the assessed valuation or valuations of the struc-
45 tures or buildings on which exemption was granted in any prior year or
46 years at the assessed valuation or valuations as set forth on the exempt
47 portion of the assessment roll or rolls.

48 (2) The amount of roll-back taxes shall be computed by the appropriate
49 tax levying body by applying the applicable tax rate for each such prior
50 year to the assessed valuation, as set forth on the exempt portion of
51 the assessment roll, for such structures or buildings for each such
52 prior year during such period of exemption.

53 (3) Such roll-back taxes shall be levied and collected in the same
54 manner and at the same time as other taxes are imposed and levied on
55 such roll.

1 S 2. This act shall take effect immediately and shall expire and be
2 deemed repealed January 1, 2026.