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

844

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

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 establishing a real property tax abatement for the owners of land used for replanting or crop expansion of woody biomass for the production of ethanol or biodiesel, including willow

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. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, THAT PORTION OF THE VALUE OF LAND WHICH IS USED SOLELY FOR THE PURPOSE OF REPLANTING OR CROP EXPANSION OF WOODY BIOMASS FOR THE PRODUCTION OF ETHANOL OR BIODIESEL, INCLUDING BUT NOT LIMITED TO WILLOW, SHALL BE EXEMPT FROM REAL PROPERTY TAXATION FOR A PERIOD OF THREE SUCCESSIVE YEARS FOLLOWING THE DATE OF SUCH REPLANTING OR CROP EXPANSION BEGINNING ON THE FIRST ELIGIBLE TAXABLE STATUS DATE FOLLOWING SUCH REPLANTING OR EXPANSION PROVIDED THE FOLLOWING CONDITIONS ARE MET:

A. THE LAND USED FOR CROP EXPANSION OR REPLANTING MUST BE PART OF LAND USED IN AGRICULTURAL PRODUCTION OF WOODY BIOMASS FOR THE PRODUCTION OF ETHANOL OR BIODIESEL WITHIN AN AGRICULTURAL DISTRICT OR SUCH LAND MUST BE PART OF LAND USED IN AGRICULTURAL PRODUCTION OF WOODY BIOMASS WHICH IS ELIGIBLE FOR AN AGRICULTURAL ASSESSMENT PURSUANT TO THIS SECTION OR SECTION THREE HUNDRED SIX OF THIS ARTICLE WHERE THE OWNER OF SUCH LAND HAS FILED AN ANNUAL APPLICATION FOR AN AGRICULTURAL ASSESSMENT;

B. THE LAND ELIGIBLE FOR SUCH REAL PROPERTY TAX EXEMPTION SHALL NOT IN ANY ONE YEAR EXCEED TWENTY PERCENT OF THE TOTAL ACREAGE OF SUCH LAND USED IN AGRICULTURAL PRODUCTION OF WOODY BIOMASS WITHIN AN AGRICULTURAL DISTRICT OR TWENTY PERCENT OF THE TOTAL ACREAGE OF SUCH LAND USED IN AGRICULTURAL PRODUCTION OF WOODY BIOMASS ELIGIBLE FOR AN AGRICULTURAL

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

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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;

C. THE LAND ELIGIBLE FOR SUCH REAL PROPERTY TAX EXEMPTION MUST BE MAINTAINED AS LAND USED IN AGRICULTURAL PRODUCTION OF WOODY BIOMASS FOR EACH YEAR SUCH EXEMPTION IS GRANTED; AND

D. WHEN THE LAND USED FOR THE PURPOSE OF REPLANTING OR CROP EXPANSION ON LAND USED IN AGRICULTURAL PRODUCTION OF WOODY BIOMASS 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 TWENTY 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 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 OR HER DESIGNEE.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared after January 1, 2012.