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

5137

2011-2012 Regular Sessions

I N  A S S E M B L Y

February 14, 2011

Introduced by M. of A. CERETTO -- read once and referred 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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The closing paragraph of subdivision 7 of section 305 of the agriculture and markets law, as added by chapter 229 of the laws of 2010, is amended to read as follows:

In administering this subdivision, the portion of the value of land eligible for such real property tax exemption shall be determined based on the average per acre assessment of all [agricultural land of the specific tax parcel as reported in a form approved by the state board of real property services] TILLABLE ACREAGE OF THE SPECIFIC TAX PARCEL.

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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