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I N   A S S E M B L Y

April 26, 2012

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Introduced by M. of A. MAGEE -- (at request of the Department of Agriculture and Markets) -- read once and referred to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to viable agricultural land and renewal of agricultural assessments

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

1     Section 1. Subdivision 7 of section 301 of the agriculture and markets  
2 law, as amended by chapter 797 of the laws of 1992, is amended to read  
3 as follows:

4     7. "Viable agricultural land" means land highly suitable for [agricul-  
5 tural production and which will continue to be economically feasible for  
6 such use if real property taxes, farm use restrictions, and speculative  
7 activities are limited to levels approximating those in commercial agri-  
8 cultural areas not influenced by the proximity of non-agricultural  
9 development] A FARM OPERATION AS DEFINED IN THIS SECTION.

10     S 2. Paragraph a of subdivision 1 of section 305 of the agriculture  
11 and markets law, as amended by chapter 514 of the laws of 2007 and as  
12 further amended by subdivision (d) of section 1 of part W of chapter 56  
13 of the laws of 2010, is amended to read as follows:

14     a. Any owner of land used in agricultural production within an agri-  
15 cultural district shall be eligible for an agricultural assessment  
16 pursuant to this section. If an applicant rents land from another for  
17 use in conjunction with the applicant's land for the production for sale  
18 of crops, livestock or livestock products, the gross sales value of such  
19 products produced on such rented land shall be added to the gross sales  
20 value of such products produced on the land of the applicant for  
21 purposes of determining eligibility for an agricultural assessment on  
22 the land of the applicant. Such assessment shall be granted only upon an  
23 annual application by the owner of such land on a form prescribed by the  
24 commissioner of taxation and finance; PROVIDED, HOWEVER, THAT AFTER THE  
25 INITIAL GRANT OF AGRICULTURAL ASSESSMENT THE ANNUAL APPLICATION SHALL BE  
26 ON A FORM PRESCRIBED BY THE COMMISSIONER OF TAXATION AND FINANCE AND  
27 SHALL CONSIST OF ONLY A CERTIFICATION BY THE LANDOWNER THAT THE LANDOWN-

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

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1 ER CONTINUES TO MEET THE ELIGIBILITY REQUIREMENTS FOR RECEIVING AN AGRI-  
2 CULTURAL ASSESSMENT AND SEEKS AN AGRICULTURAL ASSESSMENT FOR THE SAME  
3 ACREAGE THAT INITIALLY RECEIVED AN AGRICULTURAL ASSESSMENT. THE LANDOWN-  
4 ER SHALL MAINTAIN RECORDS DOCUMENTING SUCH ELIGIBILITY WHICH SHALL BE  
5 PROVIDED TO THE ASSESSOR UPON REQUEST. THE LANDOWNER MUST APPLY FOR  
6 AGRICULTURAL ASSESSMENT FOR ANY CHANGE IN ACREAGE, WHETHER LAND IS ADDED  
7 OR REMOVED, AFTER THE INITIAL GRANT OF AGRICULTURAL ASSESSMENT. ANY NEW  
8 OWNER OF THE LAND WHO WISHES TO RECEIVE AN AGRICULTURAL ASSESSMENT SHALL  
9 MAKE AN INITIAL APPLICATION FOR SUCH ASSESSMENT. SUCH APPLICATIONS SHALL  
10 BE ON A FORM PRESCRIBED BY THE COMMISSIONER OF TAXATION AND FINANCE. The  
11 applicant shall furnish to the assessor such information as the commis-  
12 sioner of taxation and finance shall require, including classification  
13 information prepared for the applicant's land or water bodies used in  
14 agricultural production by the soil and water conservation district  
15 office within the county, and information demonstrating the eligibility  
16 for agricultural assessment of any land used in conjunction with rented  
17 land as specified in paragraph b of subdivision four of section three  
18 hundred one of this article. Such application shall be filed with the  
19 assessor of the assessing unit on or before the appropriate taxable  
20 status date; provided, however, that (i) in the year of a revaluation or  
21 update of assessments, as those terms are defined in section one hundred  
22 two of the real property tax law, the application may be filed with the  
23 assessor no later than the thirtieth day prior to the day by which the  
24 tentative assessment roll is required to be filed by law; or (ii) an  
25 application for such an assessment may be filed with the assessor of the  
26 assessing unit after the appropriate taxable status date but not later  
27 than the last date on which a petition with respect to complaints of  
28 assessment may be filed, where failure to file a timely application  
29 resulted from: (a) a death of the applicant's spouse, child, parent,  
30 brother or sister, (b) an illness of the applicant or of the applicant's  
31 spouse, child, parent, brother or sister, which actually prevents the  
32 applicant from filing on a timely basis, as certified by a licensed  
33 physician, or (c) the occurrence of a natural disaster, including, but  
34 not limited to, a flood, or the destruction of such applicant's resi-  
35 dence, barn or other farm building by wind, fire or flood. If the asses-  
36 sor is satisfied that the applicant is entitled to an agricultural  
37 assessment, the assessor shall approve the application and the land  
38 shall be assessed pursuant to this section. Not less than ten days prior  
39 to the date for hearing complaints in relation to assessments, the  
40 assessor shall mail to each applicant, who has included with the appli-  
41 cation at least one self-addressed, pre-paid envelope, a notice of the  
42 approval or denial of the application. Such notice shall be on a form  
43 prescribed by the commissioner of taxation and finance which shall indi-  
44 cate the manner in which the total assessed value is apportioned among  
45 the various portions of the property subject to agricultural assessment  
46 and those other portions of the property not eligible for agricultural  
47 assessment as determined for the tentative assessment roll and the  
48 latest final assessment roll. Failure to mail any such notice or failure  
49 of the owner to receive the same shall not prevent the levy, collection  
50 and enforcement of the payment of the taxes on such real property.  
51 S 3. This act shall take effect immediately.