

S. 6889

A. 9172

S E N A T E - A S S E M B L Y

March 26, 2014

IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- Introduced by M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a real property tax exemption for protected agricultural land use for food production

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

1     Section 1. The real property tax law is amended by adding a new  
2     section 481-a to read as follows:  
3     S 481-A. TAXATION OF PROTECTED AGRICULTURAL LAND USED FOR FOOD  
4     PRODUCTION. 1. AS USED IN THIS SECTION:  
5     (A) "PROTECTED AGRICULTURAL LAND" SHALL MEAN LAND ENCUMBERED BY A  
6     CONSERVATION EASEMENT PURSUANT TO SECTION TWO HUNDRED FORTY-SEVEN OF THE  
7     GENERAL MUNICIPAL LAW OR TITLE THREE OF ARTICLE FORTY-NINE OF THE ENVI-  
8     RONMENTAL CONSERVATION LAW, WHERE SUCH EASEMENT PROVIDES (I) AN AFFIRMA-  
9     TIVE DUTY TO FARM THE PROTECTED AGRICULTURAL LAND FOR FOOD PRODUCTION;  
10    (II) SUCH LAND MAY ONLY BE SOLD TO ANOTHER BONA FIDE FARMER ENGAGED IN  
11    FOOD PRODUCTION; (III) SUCH LAND MAY ONLY BE SOLD AT ITS AGRICULTURAL  
12    VALUE FOR FOOD PRODUCTION; AND (IV) SUCH LAND IS SUBJECT TO A PLAN  
13    PURSUANT TO THE STATE AGRICULTURAL ENVIRONMENTAL MANAGEMENT PROGRAM.  
14    (B) "FOOD PRODUCTION" SHALL MEAN THE PRODUCTION OF: (I) FIELD CROPS,  
15    INCLUDING BUT NOT LIMITED TO CORN, WHEAT, OATS, RYE, BARLEY, HAY, POTATOES  
16    AND DRY BEANS. FRUITS, INCLUDING BUT NOT LIMITED TO APPLES, PEACHES,  
17    GRAPES, CHERRIES AND BERRIES; (II) VEGETABLES, INCLUDING BUT NOT  
18    LIMITED TO TOMATOES, SNAP BEANS, CABBAGE, CARROTS, BEETS, AND ONIONS;  
19    (III) LIVESTOCK AND LIVESTOCK PRODUCTS, INCLUDING BUT NOT LIMITED TO  
20    CATTLE, SHEEP, HOGS, GOATS, POULTRY, FARMED DEER, FARMED BUFFALO, MILK  
21    AND EGGS; (IV) MAPLE SAP; AND (V) AQUACULTURE PRODUCTS, INCLUDING BUT  
22    NOT LIMITED TO FISH, FISH PRODUCTS, WATER PLANTS AND SHELLFISH.

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

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1        2. NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER, PROTECTED  
2 AGRICULTURAL LAND USED FOR FOOD PRODUCTION, AS DEFINED IN PARAGRAPH (B)  
3 OF SUBDIVISION ONE OF THIS SECTION, SHALL BE EXEMPT FROM TAXATION.  
4        S 2. This act shall take effect immediately.