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

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:

Section 1. The real property tax law is amended by adding a new section 481-a to read as follows:

S 481-A. TAXATION OF PROTECTED AGRICULTURAL LAND USED FOR FOOD PRODUCTION. 1. AS USED IN THIS SECTION:

(A) "PROTECTED AGRICULTURAL LAND" SHALL MEAN LAND ENCUMBERED BY A CONSERVATION EASEMENT PURSUANT TO SECTION TWO HUNDRED FORTY-SEVEN OF THE GENERAL MUNICIPAL LAW OR TITLE THREE OF ARTICLE FORTY-NINE OF THE ENVIRONMENTAL CONSERVATION LAW, WHERE SUCH EASEMENT PROVIDES (I) AN AFFIRMATIVE DUTY TO FARM THE PROTECTED AGRICULTURAL LAND FOR FOOD PRODUCTION; (II) SUCH LAND MAY ONLY BE SOLD TO ANOTHER BONA FIDE FARMER ENGAGED IN FOOD PRODUCTION; (III) SUCH LAND MAY ONLY BE SOLD AT ITS AGRICULTURAL VALUE FOR FOOD PRODUCTION; AND (IV) SUCH LAND IS SUBJECT TO A PLAN PURSUANT TO THE STATE AGRICULTURAL ENVIRONMENTAL MANAGEMENT PROGRAM.

(B) "FOOD PRODUCTION" SHALL MEAN THE PRODUCTION OF: (I) FIELD CROPS, INCLUDING BUT NOT LIMITED TO CORN, WHEAT, OATS, RYE, BARLEY, HAY, POTATOES AND DRY BEANS. FRUITS, INCLUDING BUT NOT LIMITED TO APPLES, PEACHES, GRAPES, CHERRIES AND BERRIES; (II) VEGETABLES, INCLUDING BUT NOT LIMITED TO TOMATOES, SNAP BEANS, CABBAGE, CARROTS, BEETS, AND ONIONS; (III) LIVESTOCK AND LIVESTOCK PRODUCTS, INCLUDING BUT NOT LIMITED TO CATTLE, SHEEP, HOGS, GOATS, POULTRY, FARMED DEER, FARMED BUFFALO, MILK AND EGGS; (IV) MAPLE SAP; AND (V) AQUACULTURE PRODUCTS, INCLUDING BUT 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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2. NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER, PROTECTED AGRICULTURAL LAND USED FOR FOOD PRODUCTION, AS DEFINED IN PARAGRAPH (B) OF SUBDIVISION ONE OF THIS SECTION, SHALL BE EXEMPT FROM TAXATION.

S 2. This act shall take effect immediately.