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

S. 369 A. 167

2015-2016 Regular Sessions

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

(PREFILED)

January 7, 2015

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 -- Multi-Sponsored by -- M. of A. PALUMBO -- 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;

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

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(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.

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.