

2350

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 16, 2015

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Introduced by M. of A. CROUCH, HAWLEY, OAKS -- Multi-Sponsored by -- M.  
of A. BARCLAY, BUTLER, DUPREY, FINCH, KOLB, LOPEZ, RAIA, TEDISCO --  
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 on lands used for certain agricultural  
purposes; and providing for the repeal of such provisions upon expira-  
tion thereof

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, 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. TAX EXEMPTION FOR CERTAIN AGRICULTURAL LANDS. 1. REAL PROPER-  
4     TY THAT IS SUBJECT TO ASSESSMENT UNDER SECTION THREE HUNDRED FOUR-A OF  
5     THE AGRICULTURE AND MARKETS LAW SHALL BE EXEMPT FROM TAXATION TO THE  
6     EXTENT OF ONE HUNDRED PERCENT OF THE ASSESSED VALUE OF SUCH PROPERTY FOR  
7     VILLAGE, TOWN, PART TOWN, SPECIAL DISTRICT, CITY, OR COUNTY PURPOSES OR  
8     SCHOOL DISTRICTS, EXCLUSIVE OF SPECIAL ASSESSMENTS, IF SUCH PROPERTY IS  
9     USED IN THE PRODUCTION OF BIO-ENERGY CROPS THAT ARE INTENDED FOR USE AS  
10    ALTERNATIVE FUEL.  
11    2. SUCH EXEMPTION SHALL NOT BE GRANTED TO A PROPERTY OWNER UNLESS SUCH  
12    OWNER PROVIDES THE TAXING AUTHORITY WITH PROOF, SATISFACTORY TO THE  
13    OFFICE OF REAL PROPERTY SERVICES, THAT SUCH LANDS ARE USED FOR THE  
14    PURPOSES DESCRIBED IN SUBDIVISION ONE OF THIS SECTION.  
15    3. APPLICATION FOR SUCH EXEMPTION SHALL BE FILED WITH THE ASSESSOR OR  
16    OTHER AGENCY, DEPARTMENT OR OFFICE DESIGNATED BY THE MUNICIPALITY OFFER-  
17    ING SUCH EXEMPTION ON OR BEFORE THE TAXABLE STATUS DATE ON A FORM AS  
18    PRESCRIBED BY THE STATE BOARD.  
19    4. FOR PURPOSES OF THIS SECTION, "BIO-ENERGY CROPS" SHALL MEAN CROPS  
20    GROWN SPECIFICALLY FOR CELLULOSIC ETHANOL PROCESSING.  
21    S 2. This act shall take effect immediately and shall expire and be  
22    deemed repealed five years after such effective date.

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

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