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

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I N S E N A T E

April 22, 2015

Introduced by Sen. RITCHIE -- (at request of the Department of Agriculture and Markets) -- read twice and ordered printed, and when printed to be committed to the Committee on Agriculture -- reported favorably from said committee, ordered to first and second report, amended on second report, ordered to a third reading, and to be reprinted as amended, retaining its place in the order of third reading

AN ACT to amend the agriculture and markets law, in relation to agricultural districts law improvements; and the real property tax law, in relation to tax exemptions for certain structures on agricultural and horticultural lands; and to repeal certain provisions of the agriculture and markets law relating to agricultural districts

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

Section 1. Section 16 of the agriculture and markets law is amended by adding a new subdivision 2-e to read as follows:

2-E. DEVELOP, AND UPDATE, GUIDANCE AND OTHER INFORMATION TO:

(I) ASSIST COUNTY LEGISLATIVE BODIES, AGRICULTURAL AND FARMLAND PROTECTION BOARDS AND DEPARTMENTS IN CREATING AND REVIEWING AGRICULTURAL DISTRICTS PURSUANT TO SECTIONS THREE HUNDRED THREE, THREE HUNDRED THREE-A AND THREE HUNDRED THREE-B OF THIS CHAPTER; AND

(II) ASSIST THE COMMISSIONER OF TAXATION AND FINANCE TO SUPPORT TRAINING OF ASSESSORS AND ANY OTHER LOCAL GOVERNMENT OFFICIALS WHO HAVE RESPONSIBILITY FOR AGRICULTURAL ASSESSMENT AND TAXATION.

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

3. "Farm woodland" means land used for the production [for sale] of woodland products INTENDED FOR SALE, including but not limited to logs, lumber, posts and firewood. Farm woodland shall not include land used to produce Christmas trees or land used for the processing or retail merchandising of woodland products.

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

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S 3. Subdivision 11 of section 301 of the agriculture and markets law, as amended by chapter 384 of the laws of 2011, is amended to read as follows:

11. "Farm operation" means the land and on-farm buildings, equipment, manure processing and handling facilities, and practices which contribute to the production, preparation and marketing of crops, livestock and livestock products as a commercial enterprise, including a "commercial horse boarding operation" as defined in subdivision thirteen of this section, a "timber operation" as defined in subdivision fourteen of this section, "compost, mulch or other biomass crops" as defined in subdivision [sixteen] SEVENTEEN of this section and "commercial equine operation" as defined in subdivision [seventeen] EIGHTEEN of this section. Such farm operation may consist of one or more parcels of owned or rented land, which parcels may be contiguous or noncontiguous to each other.

S 4. Subdivision 12 of section 301 of the agriculture and markets law, as added by chapter 534 of the laws of 1992, is amended to read as follows:

12. "Agricultural data statement" means an identification of farm operations within an agricultural district located within five hundred feet of the boundary of property upon which an action requiring municipal review and approval by the planning board, zoning board of appeals, town board, or village board of trustees pursuant to article sixteen of the town law or article seven of the village law is proposed, as provided in section three hundred [five-a] FIVE-B of this article.

S 5. Subdivisions 16 and 17 of section 301 of the agriculture and markets law, subdivision 16 as added by chapter 536 of the laws of 2008, are renumbered subdivisions 17 and 18.

S 6. Section 303 of the agriculture and markets law, as amended by chapter 797 of the laws of 1992, subdivision 1 as amended by chapter 463 of the laws of 2014, subparagraph 1 of paragraph a of subdivision 2 as amended by chapter 213 of the laws of 2007, subparagraph 3 of paragraph e of subdivision 2, and subdivisions 5 and 6 as amended by chapter 102 of the laws of 1998, subdivision 4 as amended by chapter 523 of the laws of 2003, paragraph a of subdivision 5 and paragraph a of subdivision 6 as designated by chapter 687 of the laws of 2002 and subdivision 7 as amended by chapter 357 of the laws of 1997, is amended to read as follows:

S 303. Agricultural districts; creation. 1. Any owner or owners of land may submit a proposal to the county legislative body for the creation of an agricultural district within such county, provided that such owner or owners own at least two hundred fifty acres [or at least ten per cent] of the land proposed to be included in the district[, whichever is greater]. Such proposal shall be submitted in such manner and form as may be prescribed by the commissioner, shall include a description of the proposed district, including a map delineating the exterior boundaries of the district which shall conform to tax parcel boundaries, and the tax map identification numbers for every parcel in the proposed district. The proposal [may recommend an appropriate] SHALL INCLUDE A review period of [either] eight[, twelve or twenty] years.

2. Upon the receipt of such a proposal, the county legislative body:

a. shall thereupon provide notice of such proposal by publishing a notice in a newspaper having general circulation within the proposed district and by POSTING A NOTICE ON THE HOME PAGE OF THE COUNTY'S WEBSITE; posting such notice in five conspicuous places within the proposed district; AND PROVIDING SUCH NOTICE IN WRITING BY FIRST CLASS

MAIL TO THOSE MUNICIPALITIES WHOSE TERRITORY ENCOMPASSES THE PROPOSED DISTRICT. The notice shall contain the following information:

(1) a statement that a proposal for an agricultural district has been filed with the county legislative body pursuant to this article;

(2) a statement that the proposal will be on file open to public inspection in the county clerk's office;

(3) a statement that any COUNTY LANDOWNER OR municipality whose territory encompasses the proposed district [or any landowner who owns at least ten per cent of the land proposed to be included within the proposed modification of the proposed district] may propose a modification of the proposed district in such form and manner as may be prescribed by the commissioner [of agriculture and markets];

(4) a statement that the proposed modification must be filed with the county clerk and the clerk of the county legislature within thirty days [after] OF the publication AND POSTING AND MAILING of such notice; AND

(5) a statement that at the termination of the thirty day period, the proposal and proposed modifications will be submitted to the [county planning board and] county agricultural and farmland protection board and that thereafter a public hearing will be held on the proposal, proposed modifications, and recommendations of the [planning board and] county agricultural and farmland protection board;

b. shall receive any proposals for modifications of such proposal which may be submitted by [such landowners or] PROPONENTS OF THE DISTRICT, ANY COUNTY LANDOWNERS OR municipalities within thirty days [after] OF the publication AND POSTING AND MAILING of such notice;

c. shall, upon the termination of such thirty day period, refer such proposal and proposed modifications to the county [planning board, which shall, within forty-five days, report to the county legislative body the potential effect of such proposal and proposed modifications upon the county's planning policies and objectives;

d. shall simultaneously, upon the termination of such thirty day period, refer such proposal and proposed modifications to the county] agricultural and farmland protection board, which shall, AFTER CONSULTATION WITH THE COUNTY PLANNING BOARD, within forty-five days report to the county legislative body its recommendations concerning the proposal and proposed modifications[, and]; AND

[e.] D. shall hold a public hearing in the following manner:

(1) The hearing shall be held at a place within the proposed district or otherwise readily accessible to the proposed district;

(2) The notice shall contain the following information:

(a) a statement of the time, date and place of the public hearing;

(b) a description of the proposed district, any proposed additions and any recommendations of the [county planning board or] county agricultural and farmland protection board; AND

(c) a statement that the public hearing will be held concerning:

(i) the original proposal;

(ii) any written amendments proposed during the thirty day review period; AND

(iii) any recommendations proposed by the county agricultural and farmland protection board [and/or the county planning board.];

(3) The notice shall be published in a newspaper having a general circulation within the proposed district AND POSTED ON THE HOME PAGE OF THE COUNTY'S WEBSITE and shall be given in writing BY FIRST CLASS MAIL to those municipalities whose territory encompasses the proposed district and any proposed modifications, owners of real property within such a proposed district or any proposed modifications who are listed on

the most recent assessment roll, the commissioner[, the commissioner of environmental conservation] and the advisory council on agriculture.

3. The following factors shall be considered by the [county planning board, the] county agricultural and farmland protection board[,] and IDENTIFIED AS ISSUES FOR COMMENT at [any] THE public hearing:

[i.] A. the viability of active farming within the proposed district and in areas adjacent thereto;

[ii.] B. the presence of any viable farm lands within the proposed district and adjacent thereto that are not now in active farming;

[iii.] C. the nature and extent of land uses other than active farming within the proposed district and adjacent thereto;

[iv.] D. county developmental patterns and needs; and

[v.] E. any other matters which [may] THE COUNTY LEGISLATIVE BODY DEEMS TO be relevant.

In judging viability, any relevant agricultural viability maps prepared by the commissioner [of agriculture and markets] shall be considered, as well as soil, climate, topography, other natural factors, markets for farm products, the extent and nature of farm improvements, the present status of farming, anticipated trends in agricultural economic conditions and technology, and such other factors as may be relevant.

4. The county legislative body, after receiving the [reports of the county planning board and] REPORT AND RECOMMENDATIONS, INCLUDING ANY RECOMMENDATIONS OF THE COUNTY PLANNING BOARD, OF the county agricultural and farmland protection board and after such public hearing, may adopt as a plan the proposal or any modification of the proposal it deems appropriate[, and shall adopt as part of the plan an appropriate review period of either eight, twelve or twenty years. The plan as adopted shall, to the extent feasible, include adjacent viable farm lands, and exclude, to the extent feasible, nonviable farm land and non-farm land. The plan shall include only whole tax parcels in the proposed district. The county legislative body shall act to adopt or reject the proposal, or any modification of it, no later than one hundred eighty days from the date the proposal was submitted to this body. Upon the adoption of a plan, the county legislative body shall submit it to the commissioner. The commissioner may, upon application by the county legislative body and for good cause shown, extend the period for adoption and submission once for an additional thirty days. Where he or she does so, the county legislative body may extend the period for the report from the county planning board and/or the period for the report from the county agricultural and farmland protection board] OR MAY ACT TO REJECT THE PROPOSAL.

5. [a.] ALL PLANS THAT ARE ADOPTED SHALL INCLUDE: (A) A REVIEW PERIOD OF EIGHT YEARS; (B) ONLY WHOLE TAX PARCELS IN THE PROPOSED DISTRICT; AND (C) TO THE EXTENT FEASIBLE, INCLUDE ADJACENT VIABLE FARM LANDS, AND EXCLUDE, TO THE EXTENT FEASIBLE, NONVIABLE FARM LAND AND NON-FARM LAND.

6. UPON THE ADOPTION OF A PLAN, THE COUNTY LEGISLATIVE BODY SHALL SUBMIT IT TO THE COMMISSIONER. ADOPTED PLANS SHALL BE SUBMITTED WITHIN ONE YEAR AFTER RECEIPT OF A COMPLETE PROPOSAL AS DESCRIBED IN SUBDIVISION ONE OF THIS SECTION. THE COMMISSIONER MAY, UPON APPLICATION BY THE COUNTY LEGISLATIVE BODY AND FOR GOOD CAUSE SHOWN, EXTEND THE PERIOD FOR SUBMISSION ONCE FOR UP TO SIX ADDITIONAL MONTHS.

7. The commissioner shall have sixty days after receipt of the plan within which to certify to the county legislative body whether the [proposal, or a modification of the proposal,] PLAN is eligible for districting, whether the area to be districted consists predominantly of viable agricultural land, and whether the plan of the proposed district

is feasible, and will serve the public interest by assisting in maintaining a viable agricultural industry within the district and the state. The commissioner shall submit a copy of such plan to the [commissioner of environmental conservation, who shall have thirty days within which to report his or her determination to the commissioner. A copy of such plan shall also be provided to the] advisory council on agriculture. [The commissioner shall not certify the plan as eligible for districting unless the commissioner of environmental conservation has determined that the area to be districted is consistent with state environmental plans, policies and objectives.

6. a. Within sixty days after the certification by the commissioner that the proposed area is eligible for districting, and that districting would be consistent with state environmental plans, policies and objectives, the county legislative body may hold a public hearing on the plan, except that it shall hold a public hearing if the plan was modified by the commissioner or was modified by the county legislative body after they held the public hearing required by paragraph e of subdivision two of this section and such modification was not considered at the original hearing. Notice of any such hearing shall be in a newspaper having general circulation in the area of the proposed district and individual notice, in writing, to those municipalities whose territories encompass the proposed district modifications, the persons owning land directly affected by the proposed district modifications, the commissioner, the commissioner of environmental conservation and the advisory council on agriculture. The proposed district, if certified without modification by the commissioner, shall become effective thirty days after the termination of such public hearing or, if there is no public hearing, ninety days after such certification unless its creation is disapproved by the county legislative body within such period. Provided, however, that if, on a date within the thirty days after the termination of such public hearing or, if there is no public hearing, within the ninety days after such certification, the county legislative body approves creation of the district, such district shall become effective on such date. Provided further, that notwithstanding any other provision of this subdivision, if the commissioner modified the proposal, the district shall not become effective unless the county legislative body approves the modified district; such approval must be given on a date within the thirty days after the termination of the public hearing; and the district, if approved, shall become effective on such date. Before approving or disapproving any proposal modified by the commissioner, the county legislative body may request reports on such modified proposal, from the county planning board and the county agricultural and farmland protection board.

7.] 8. IF THE COMMISSIONER CERTIFIES THE PLAN OF THE PROPOSED DISTRICT PURSUANT TO SUBDIVISION SEVEN OF THIS SECTION, THE DISTRICT SHALL BE CREATED IMMEDIATELY UPON CERTIFICATION.

9. Upon the creation of an agricultural district, the description thereof, which shall include tax map identification numbers for all parcels within the district, plus a map delineating the exterior boundaries of the district in relation to tax parcel boundaries, shall be filed by the county legislative body with the county clerk, the county director of real property tax services, and the commissioner. [For all existing agricultural districts, the county clerk shall also file with the commissioner upon request the tax map identification numbers for tax parcels within those districts.] The commissioner, on petition of the county legislative body, may, for good cause shown, approve the

correction of any errors in materials filed pursuant to a district creation at any time subsequent to the creation of any agricultural district.

S 7. Section 303-a of the agriculture and markets law, as added by chapter 357 of the laws of 1997, paragraph b of subdivision 2 as added, paragraph c of subdivision 2 as relettered, and clause (b) of subparagraph 3 of paragraph c of subdivision 2 and subdivision 3 as amended by chapter 213 of the laws of 2007, subdivision 4 as added by chapter 290 of the laws of 1999 and subdivision 5 as amended by chapter 120 of the laws of 2010, is amended to read as follows:

S 303-a. Agricultural districts; review. 1. The county legislative body shall review any district created under [this] section THREE HUNDRED THREE OF THIS ARTICLE eight[, twelve or twenty] years after the date of its creation[, consistent with the review period set forth in the plan creating such district] and at the end of every eight[, twelve or twenty] year period thereafter[, whichever may apply. In counties with multiple districts with review dates in any twelve month period, the commissioner, on petition of the county legislative body, may, for good cause shown, approve an extension of up to four years for a district review. Thereafter, the extended review date shall be deemed the creation date for purposes of subsequent reviews by the county legislative body in accordance with this section. The review date of a district may not be extended more than four years. The petition of the county legislative body for an extension shall be submitted to the commissioner at least six months prior to the review date].

2. In conducting a district review the county legislative body shall:

a. provide notice of such district review by publishing a notice in a newspaper having general circulation within the district and by POSTING A NOTICE ON THE HOME PAGE OF THE COUNTY'S WEBSITE; posting such notice in at least five conspicuous places within the district; AND PROVIDING SUCH NOTICE IN WRITING BY FIRST CLASS MAIL TO THOSE MUNICIPALITIES WHOSE TERRITORY ENCOMPASSES THE DISTRICT. The notice shall identify the municipalities in which the district is found and the district's total area; indicate that a map of the district will be on file and open to public inspection in the office of the county clerk and such other places as the legislative body deems appropriate; and notify municipalities and land owners within the district that they may propose a modification of the district by filing such proposal with the [county] clerk of the county legislature within thirty days [after] OF the publication AND POSTING AND MAILING of such notice;

b. direct the county agricultural and farmland protection board to prepare a report WITHIN FORTY-FIVE DAYS concerning the following:

(1) the nature and status of farming and farm resources within such district, including the total number of acres of land and the total number of acres of land in farm operations in the district;

(2) the extent to which the district has achieved its original objectives;

(3) the extent to which county and local comprehensive plans, policies and objectives are consistent with and support the district;

(4) the degree of coordination between local laws, ordinances, rules and regulations that apply to farm operations in such district and their influence on farming; and

(5) recommendations to continue, terminate or modify such district.

c. hold a public hearing [at least one hundred twenty days prior to the district review date and not more than one hundred eighty days prior to such date,] in the following manner:

(1) the hearing shall be held at a place within the district or otherwise readily accessible to the proposed district;

(2) a notice of public hearing shall be published in a newspaper having a general circulation within the district AND POSTED ON THE HOME PAGE OF THE COUNTY'S WEBSITE and shall be given in writing BY FIRST CLASS MAIL to those municipalities whose territories encompass the district and any proposed modifications to the district; to persons, as listed on the most recent assessment roll, whose land is the subject of a proposed modification; and to the commissioner;

(3) the notice of hearing shall contain the following information:

(a) a statement of the time, date and place of the public hearing; and

(b) a description of the district, any proposed modifications and any recommendations of the county agricultural and farmland protection board.

3. A. The county legislative body, after receiving the report and recommendation of the county agricultural and farmland protection board, and after public hearing, shall make a finding whether the district should be continued, terminated or modified. If the county legislative body finds that the district should be terminated, it may do so at the end of such eight[, twelve or twenty] year period[, whichever may be applicable,] by filing a notice of termination with the county clerk and the commissioner.

B. THE COUNTY LEGISLATIVE BODY MAY ADOPT ANY MODIFICATION OF THE DISTRICT REVIEW PLAN IT DEEMS APPROPRIATE.

C. If the county legislative body finds that the district should be continued or modified, it shall submit [a] THE district review plan to the commissioner. The district review plan shall include a description of the district, including a map delineating the exterior boundaries of the district which shall conform to tax parcel boundaries; the tax map identification numbers for every parcel in the district; a copy of the report of the county agricultural and farmland protection board required by paragraph b of subdivision two of this section; and a copy of the testimony given at the public hearing required by paragraph c of subdivision two of this section or a copy of the minutes of such hearing.

4. THE COUNTY LEGISLATIVE BODY SHALL COMPLETE THE REVIEW PROCESS DESCRIBED IN THIS SECTION BY EITHER TERMINATING, CONTINUING, OR MODIFYING THE DISTRICT ON OR BEFORE THE DISTRICT'S ANNIVERSARY DATE. THE COMMISSIONER MAY, UPON APPLICATION BY THE COUNTY LEGISLATIVE BODY AND FOR GOOD CAUSE SHOWN, EXTEND THE PERIOD FOR A DISTRICT REVIEW ONCE FOR UP TO SIX ADDITIONAL MONTHS. If the county legislative body does not act, or if a modification of a district is rejected by the county legislative body, the district shall continue as originally constituted, unless the commissioner, after consultation with the advisory council on agriculture, terminates such district, by filing a notice thereof with the county clerk, because[:

a.] the area in the district is no longer predominantly viable agricultural land[; or

b. the commissioner of environmental conservation has determined that the continuation of the district would not be consistent with state environmental plans, policies and objectives; provided, however, that if the commissioner certifies to the county legislative body that he or she will not approve the continuance of the district unless modified, the commissioner shall grant the county an extension as provided in subdivision one of this section to allow the county to prepare a modification of the district in the manner provided in this section].

5. Plan review, certification, correction of any errors and filing shall be conducted in the same manner prescribed for district creation in [subdivisions five, six and seven of] section three hundred three of this article.

S 8. The agriculture and markets law is amended by adding a new section 303-c to read as follows:

S 303-C. CONSOLIDATION OF AGRICULTURAL DISTRICTS. EXISTING AGRICULTURAL DISTRICTS MAY BE CONSOLIDATED WITH AN EXISTING DISTRICT UNDERGOING REVIEW PURSUANT TO AND IN THE SAME MANNER PRESCRIBED FOR DISTRICT REVIEW IN SECTION THREE HUNDRED THREE-A OF THIS ARTICLE. THE NOTICE OF PUBLIC HEARING REQUIRED BY SUBDIVISION TWO OF SECTION THREE HUNDRED THREE-A OF THIS ARTICLE SHALL BE GIVEN IN WRITING BY FIRST CLASS MAIL TO THOSE MUNICIPALITIES WHOSE TERRITORIES ENCOMPASS THE DISTRICTS PROPOSED TO BE CONSOLIDATED; AND TO ALL PERSONS, AS LISTED ON THE MOST RECENT ASSESSMENT ROLL, WHOSE LAND IS THE SUBJECT OF A PROPOSED CONSOLIDATION. IN ADDITION TO THE INFORMATION REQUIRED BY SUBDIVISION TWO OF SECTION THREE HUNDRED THREE-A OF THIS ARTICLE, THE NOTICE OF HEARING SHALL IDENTIFY THE DISTRICT INTO WHICH THE EXISTING DISTRICT OR DISTRICTS WILL BE CONSOLIDATED AND THE NEW ANNIVERSARY DATE FOR THE CONSOLIDATED DISTRICT.

S 9. Section 304 of the agriculture and markets law is REPEALED.

S 10. Subdivision 1 of section 304-b of the agriculture and markets law, as amended by chapter 213 of the laws of 2007, is amended to read as follows:

1. The commissioner shall file a written report with the governor and the legislature on January first, two thousand eight and biennially thereafter, covering each prior period of two years, concerning the status of the agricultural districts program. Such report shall include, but not be limited to, the total number of agricultural districts, the total number of acres in agricultural districts, a list of the counties that have established county agricultural and farmland protection plans, and a summary of the agricultural protection [planning] grants program.

S 11. Subparagraphs (ii) and (vi) of paragraph d of subdivision 1 of section 305 of the agriculture and markets law, as amended by chapter 385 of the laws of 1994, are amended to read as follows:

(ii) Whenever a conversion occurs, the owner shall notify the assessor within ninety days of the date such conversion is commenced. If the landowner fails to make such notification within the ninety day period, the assessing unit, by majority vote of the governing body, may impose a penalty on behalf of the assessing unit of up to two times the total payments owed, but not to exceed a maximum total penalty of [five hundred] ONE THOUSAND dollars in addition to any payments owed.

(vi) The assessing unit, by majority vote of the governing body, may impose a minimum payment amount, not to exceed [one] FIVE hundred dollars.

S 12. Paragraph e of subdivision 1 of section 305 of the agriculture and markets law is REPEALED and paragraph f is relettered paragraph e.

S 13. Paragraph b of subdivision 4 of section 305 of the agriculture and markets law is REPEALED.

S 14. Paragraphs c, d, e and f of subdivision 4 of section 305 of the agriculture and markets law, paragraph c as amended by chapter 235 of the laws of 1995, paragraphs d and e as amended by chapter 797 of the laws of 1992 and paragraph f as amended by chapter 102 of the laws of 1998, are amended to read as follows:

[c.] B. The agency, corporation or government proposing the action shall also, at least sixty-five days prior to such acquisition, construction or advance of public funds, file a [final] notice of intent

with the commissioner and the county agricultural and farmland protection board. Such [final] notice shall include a detailed agricultural impact statement setting forth the following:

(i) a detailed description of the proposed action and its agricultural setting;

(ii) the agricultural impact of the proposed action including short-term and long-term effects;

(iii) any adverse agricultural effects which cannot be avoided should the proposed action be implemented;

(iv) alternatives to the proposed action;

(v) any irreversible and irretrievable commitments of agricultural resources which would be involved in the proposed action should it be implemented;

(vi) mitigation measures proposed to minimize the adverse impact of the proposed action on the continuing viability of a farm enterprise or enterprises within the district;

(vii) any aspects of the proposed action which would encourage non-farm development, where applicable and appropriate; and

(viii) such other information as the commissioner may require.

The commissioner shall promptly determine whether the [final] notice is complete or incomplete. If the commissioner does not issue such determination within thirty days, the [final] notice shall be deemed complete. If the [final] notice is determined to be incomplete, the commissioner shall notify the party proposing the action in writing of the reasons for that determination. Any new submission shall commence a new period for department review for purposes of determining completeness.

[d.] C. The provisions of [paragraphs] PARAGRAPH b [and c] of this subdivision shall not apply and shall be deemed waived by the owner of the land to be acquired where such owner signs a document to such effect and provides a copy to the commissioner.

[e.] D. Upon notice from the commissioner that he or she has accepted a [final] notice as complete, the county agricultural and farmland protection board may, within thirty days, review the proposed action and its effects on farm operations and agricultural resources within the district, and report its findings and recommendations to the commissioner and to the party proposing the action in the case of actions proposed by a state agency or public benefit corporation, and additionally to the county legislature in the case of actions proposed by local government agencies.

[f.] E. Upon receipt and acceptance of a [final] notice, the commissioner shall thereupon forward a copy of such notice to the commissioner of environmental conservation and the advisory council on agriculture. The commissioner, in consultation with the commissioner of environmental conservation and the advisory council on agriculture, within forty-five days of the acceptance of a [final] notice, shall review the proposed action and make an initial determination whether such action would have an unreasonably adverse effect on the continuing viability of a farm enterprise or enterprises within the district, or state environmental plans, policies and objectives.

If the commissioner so determines, he or she may (i) issue an order within the forty-five day period directing the state agency, public benefit corporation or local government not to take such action for an additional period of sixty days immediately following such forty-five day period; and (ii) review the proposed action to determine whether any reasonable and practicable alternative or alternatives exist which would

minimize or avoid the adverse impact on agriculture in order to sustain a viable farm enterprise or enterprises within the district.

The commissioner may hold a public hearing concerning such proposed action at a place within the district or otherwise easily accessible to the district upon notice in a newspaper having a general circulation within the district AND POSTED ON THE HOME PAGE OF THE DEPARTMENT'S WEBSITE, and individual notice, in writing BY FIRST CLASS MAIL, to the municipalities whose territories encompass the district, the commissioner of environmental conservation, the advisory council on agriculture and the state agency, public benefit corporation or local government proposing to take such action. On or before the conclusion of such additional sixty day period, the commissioner shall report his or her findings to the agency, corporation or government proposing to take such action, to any public agency having the power of review of or approval of such action, and, in a manner conducive to the wide dissemination of such findings, to the public. If the commissioner concludes that a reasonable and practicable alternative or alternatives exist which would minimize or avoid the adverse impact of the proposed action, he or she shall propose that such alternative or alternatives be accepted. If the agency, corporation or government proposing the action accepts the commissioner's proposal, then the requirements of the notice of intent filing shall be deemed fulfilled. If the agency, corporation or government rejects the commissioner's proposal, then it shall provide the commissioner with reasons for rejecting such proposal and a detailed comparison between its proposed action and the commissioner's alternative or alternatives.

S 15. Paragraphs g, h and h-1 of subdivision 4 of section 305 of the agriculture and markets law are relettered paragraphs f, g and h.

S 16. Subdivisions 2, 3 and 4 of section 305-a of the agriculture and markets law are REPEALED.

S 17. Section 305-b of the agriculture and markets law is renumbered section 305-c and a new section 305-b is added to read as follows:

S 305-B. AGRICULTURAL DATA STATEMENT. 1. SUBMISSION, EVALUATION. ANY APPLICATION FOR A SPECIAL USE PERMIT, SITE PLAN APPROVAL, USE VARIANCE, OR SUBDIVISION APPROVAL REQUIRING MUNICIPAL REVIEW AND APPROVAL BY A PLANNING BOARD, ZONING BOARD OF APPEALS, TOWN BOARD, OR VILLAGE BOARD OF TRUSTEES PURSUANT TO ARTICLE SIXTEEN OF THE TOWN LAW OR ARTICLE SEVEN OF THE VILLAGE LAW, THAT WOULD OCCUR ON PROPERTY WITHIN AN AGRICULTURAL DISTRICT CONTAINING A FARM OPERATION OR ON PROPERTY WITH BOUNDARIES WITHIN FIVE HUNDRED FEET OF A FARM OPERATION LOCATED IN AN AGRICULTURAL DISTRICT, SHALL INCLUDE AN AGRICULTURAL DATA STATEMENT. THE PLANNING BOARD, ZONING BOARD OF APPEALS, TOWN BOARD, OR VILLAGE BOARD OF TRUSTEES SHALL EVALUATE AND CONSIDER THE AGRICULTURAL DATA STATEMENT IN ITS REVIEW OF THE POSSIBLE IMPACTS OF THE PROPOSED PROJECT UPON THE FUNCTIONING OF FARM OPERATIONS WITHIN SUCH AGRICULTURAL DISTRICT. THE INFORMATION REQUIRED BY AN AGRICULTURAL DATA STATEMENT MAY BE INCLUDED AS PART OF ANY OTHER APPLICATION FORM REQUIRED BY LOCAL LAW, ORDINANCE OR REGULATION.

2. NOTICE PROVISION. UPON THE RECEIPT OF SUCH APPLICATION BY THE PLANNING BOARD, ZONING BOARD OF APPEALS, TOWN BOARD, OR VILLAGE BOARD OF TRUSTEES, THE CLERK OF SUCH BOARD SHALL MAIL WRITTEN NOTICE OF SUCH APPLICATION TO THE OWNERS OF LAND AS IDENTIFIED BY THE APPLICANT IN THE AGRICULTURAL DATA STATEMENT. THE NOTICE SHALL INCLUDE A DESCRIPTION OF THE PROPOSED PROJECT AND ITS LOCATION, AND MAY BE SENT IN CONJUNCTION WITH ANY OTHER NOTICE REQUIRED BY STATE OR LOCAL LAW, ORDINANCE, RULE OR

REGULATION FOR THE PROJECT. THE COST OF MAILING THE NOTICE SHALL BE BORNE BY THE APPLICANT.

3. CONTENT. AN AGRICULTURAL DATA STATEMENT SHALL INCLUDE THE FOLLOWING INFORMATION: THE NAME AND ADDRESS OF THE APPLICANT; A DESCRIPTION OF THE PROPOSED PROJECT AND ITS LOCATION; THE NAME AND ADDRESS OF ANY OWNER OF LAND WITHIN THE AGRICULTURAL DISTRICT, WHICH LAND CONTAINS FARM OPERATIONS AND IS LOCATED WITHIN FIVE HUNDRED FEET OF THE BOUNDARY OF THE PROPERTY UPON WHICH THE PROJECT IS PROPOSED; AND A TAX MAP OR OTHER MAP SHOWING THE SITE OF THE PROPOSED PROJECT RELATIVE TO THE LOCATION OF FARM OPERATIONS IDENTIFIED IN THE AGRICULTURAL DATA STATEMENT.

S 18. Subparagraph (iii) of paragraph a and subparagraph (iv) of paragraph b of subdivision 2 of section 306 of the agriculture and markets law, as amended by chapter 680 of the laws of 1994, are amended to read as follows:

(iii) Whenever a conversion occurs, the owner shall notify the assessor within ninety days of the date such conversion is commenced. If the landowner fails to make such notification within the ninety day period, the assessing unit, by majority vote of the governing body, may impose a penalty on behalf of the assessing unit of up to two times the total payments owed, but not to exceed a maximum total penalty of [five hundred] ONE THOUSAND dollars in addition to any payments owed.

(iv) The assessing unit, by majority vote of the government body, may impose a minimum payment amount, not to exceed [one] FIVE hundred dollars.

S 19. Section 307 of the agriculture and markets law, as amended by chapter 235 of the laws of 1995 and as further amended by subdivision (d) of section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

S 307. Promulgation of rules and regulations. The commissioner of taxation and finance and the commissioner are each empowered to promulgate such rules and regulations and to prescribe such forms as each shall deem necessary to effectuate the purposes of this article [, and the commissioner is further empowered to promulgate such rules and regulations as are necessary to provide for the reasonable consolidation of existing agricultural districts with new agricultural districts or with other existing districts undergoing modification pursuant to section three hundred three of this article]. Where a document or any other paper or information is required, by such rules and regulations, or by any provision of this article, to be filed with, or by, a county clerk or any other local official, such clerk or other local official may file such document, paper, or information as he OR SHE deems proper, but [he] shall also file or record it in any manner directed by the commissioner of taxation and finance, by rule or regulation. In promulgating such a rule or regulation, such commissioner shall consider, among any other relevant factors, the need for security of land titles, the requirement that purchasers of land know of all potential tax and penalty liabilities, and the desirability that the searching of titles not be further complicated by the establishment of new sets of record books.

S 20. Subdivision 6 of section 309 of the agriculture and markets law, as added by chapter 79 of the laws of 1980, is amended to read as follows:

6. The advisory council on agriculture may ask other individuals to attend its meetings or work with it on an occasional or regular basis provided, however, that it shall invite participation by the chairman of the state soil and water conservation committee and the dean of the New York state college of agriculture and life sciences at Cornell universi-

ty. The advisory council on agriculture shall set the time and place of its meetings, and shall hold at least [four meetings] ONE MEETING per year.

S 21. Subdivision 2 of section 483 of the real property tax law, as amended by chapter 540 of the laws of 2007, is amended to read as follows:

2. The term "structures and buildings" shall include: (a) PERMANENT AND IMPERMANENT structures, INCLUDING TRELLISES AND PERGOLAS, MADE OF METAL, STRING OR WOOD, and buildings or portions thereof used directly and exclusively in the raising and production for sale of agricultural and horticultural commodities or necessary for the storage thereof, but not structures and buildings or portions thereof used for the processing of agricultural and horticultural commodities, or the retail merchandising of such commodities; (b) structures and buildings used to provide housing for regular and essential employees and their immediate families who are primarily employed in connection with the operation of lands actively devoted to agricultural and horticultural use, but not including structures and buildings occupied as a residence by the applicant and his immediate family; (c) structures and buildings used as indoor exercise arenas exclusively for training and exercising horses in connection with the raising and production for sale of agricultural and horticultural commodities or in connection with a commercial horse boarding operation as defined in section three hundred one of the agriculture and markets law. For purposes of this section, the term "indoor exercise arenas" shall not include riding academies or dude ranches; (d) structures and buildings used in the production of maple syrup; (e) structures and buildings used in the production of honey and beeswax including those structures and buildings used for the storage of bees. For purposes of this section, this shall not include those structures or buildings and portions thereof used for the sale of maple syrup or sale of honey and beeswax. The term "structures and buildings" shall not include silos, bulk milk tanks or coolers, or manure storage [and], handling AND TREATMENT facilities as such terms are used in section four hundred eighty-three-a of this title.

S 22. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date; provided, however, that section five of this act shall only apply to the creation of any agricultural district pursuant to section 303 of the agriculture and markets law commenced after such effective date and section six of this act shall only apply to the review of any agricultural district pursuant to section 303-a of the agriculture and markets law commenced after such effective date.