

STATE OF NEW YORK

10097

IN ASSEMBLY

March 14, 2018

Introduced by M. of A. WOERNER -- read once and referred to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to including certain lands used in the single operation for the production of hopyards in the definition of agricultural land and providing a real property tax abatement for the owners of certain hopyards

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 4 of section 301 of the agriculture and markets law is amended by adding new paragraph n to read as follows:

n. Land of not less than seven acres used as a single operation for the production for sale of hops when such land is used solely for the purpose of planting a new hopyard and when such land is also owned or rented by a newly established farm operation in its first, second, third or fourth year of agricultural production.

§ 2. Subdivision 7 of section 305 of the agriculture and markets law, as amended by chapter 472 of the laws of 1999, the opening paragraph as amended by chapter 680 of the laws of 2006, and the closing paragraph as added by chapter 229 of the laws of 2010 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:

7. Notwithstanding any provision of law to the contrary, that portion of the value of land which is used solely for the purpose of replanting or crop expansion as part of an orchard ~~[or]~~, vineyard, or hopyard shall be exempt from real property taxation for a period of six successive years following the date of such replanting or crop expansion beginning on the first eligible taxable status date following such replanting or expansion provided the following conditions are met:

a. the land used for crop expansion or replanting must be a part of an existing orchard ~~[or]~~, vineyard, or hopyard which is located on land used in agricultural production within an agricultural district or such land must be part of an existing orchard ~~[or]~~, vineyard, or hopyard which is eligible for an agricultural assessment pursuant to this section or section three hundred six of this ~~[chapter]~~ article where the

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

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1 owner of such land has filed an annual application for an agricultural
2 assessment;

3 b. the land eligible for such real property tax exemption shall not in
4 any one year exceed twenty percent of the total acreage of such orchard
5 ~~[or]~~, vineyard, or hopyard which is located on land used in agricultural
6 production within an agricultural district or twenty percent of the
7 total acreage of such orchard ~~[or]~~, vineyard, or hopyard eligible for an
8 agricultural assessment pursuant to this section and section three
9 hundred six of this ~~chapter~~ article where the owner of such land has
10 filed an annual application for an agricultural assessment;

11 c. the land eligible for such real property tax exemption must be
12 maintained as land used in agricultural production as part of such
13 orchard ~~[or]~~, vineyard, or hopyard for each year such exemption is
14 granted; and

15 d. when the land used for the purpose of replanting or crop expansion
16 as part of an orchard ~~[or]~~, vineyard, or hopyard is located within an
17 area which has been declared by the governor to be a disaster emergency
18 in a year in which such tax exemption is sought and in a year in which
19 such land meets all other eligibility requirements for such tax
20 exemption set forth in this subdivision, the maximum twenty percent
21 total acreage restriction set forth in paragraph b of this subdivision
22 may be exceeded for such year and for any remaining successive years,
23 provided, however, that the land eligible for such real property tax
24 exemption shall not exceed the total acreage damaged or destroyed by
25 such disaster in such year or the total acreage which remains damaged or
26 destroyed in any remaining successive year. The total acreage for which
27 such exemption is sought pursuant to this paragraph shall be subject to
28 verification by the commissioner or his designee.

29 In administering this subdivision, the portion of the value of land
30 eligible for such real property tax exemption shall be determined based
31 on the average per acre assessment of all agricultural land of the
32 specific tax parcel as reported in a form approved by the commissioner
33 of taxation and finance.

34 § 3. This act shall take effect immediately.