

STATE OF NEW YORK

1530

2017-2018 Regular Sessions

IN ASSEMBLY

January 12, 2017

Introduced by M. of A. CROUCH -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the taxation of pasture lands

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

1 Section 1. The real property tax law is amended by adding a new
2 section 480-b to read as follows:

3 § 480-b. Pasture lands. 1. Pasture lands kept in good repair and that
4 are enclosed by any fencing, stone wall or some other natural impound-
5 ment shall be exempt from taxation to the extent provided hereinafter.
6 After a public hearing, the governing board of a county, city, town or
7 village may adopt a local law and a school district, other than a school
8 district subject to article fifty-two of the education law, may adopt a
9 resolution to grant the exemption authorized pursuant to this section. A
10 copy of such local law or resolution shall be filed with the commission-
11 er and the assessor of such county, city, town or village who prepares
12 the assessment roll on which the taxes of such county, city, town,
13 village or school district are levied.

14 2. (a) Such pasture lands shall be exempt for a period of ten years to
15 the extent of twenty per centum of the assessed value of the pasture
16 lands. A representative of each soil conservation district within a
17 region shall annually certify that the pasture lands have been main-
18 tained and fenced in order for the exemption to be continued. If the
19 conservation district representative finds that the pasture lands were
20 not maintained or that the owner has failed to keep any fences in
21 repair, the owner of such pasture lands must repay the entire exempt
22 amount plus twelve percent interest.

23 (b) No such exemption shall be granted for maintaining of pasture
24 lands unless the maintenance was commenced subsequent to the effective
25 date of the local law or resolution adopted pursuant to subdivision one

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

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1 of this section; provided, however, that such local law or resolution
2 may provide that such maintenance of pasture lands commenced prior to
3 the effective date of such local law or resolution may qualify for the
4 exemption.

5 3. Such exemption shall be granted only upon application by the owner
6 of such pasture lands on a form prescribed by the commissioner. The
7 application shall be filed with the assessor of the city, town, village
8 or county having the power to assess property for taxation on or before
9 the appropriate taxable status date of such city, town, village or coun-
10 ty. Once an exemption is granted, no renewal thereof shall be necessary.

11 4. If satisfied that such pasture lands are entitled to an exemption
12 pursuant to this section, the assessor shall approve the application and
13 such pasture lands shall thereafter be exempt from taxation as herein
14 provided commencing with the assessment roll prepared on the basis of
15 the taxable status date referred to in subdivision three of this
16 section. The assessed value of any exemption granted pursuant to this
17 section shall be entered by the assessor on the assessment roll with the
18 taxable property, with the amount of the exemption shown in a separate
19 column.

20 5. For the purposes of this section, the term "pasture land" shall
21 mean a plot of land of not less than twenty-five acres used in agricul-
22 tural production for the growing of grasses or legumes for the grazing
23 of cattle, horses, goats or sheep and that is enclosed by fencing, a
24 stone wall or some other natural impoundment.

25 § 2. This act shall take effect immediately and shall apply to taxable
26 years beginning on or after January 1, 2018.