

STATE OF NEW YORK

4582

2017-2018 Regular Sessions

IN ASSEMBLY

February 3, 2017

Introduced by M. of A. MAGEE, WOERNER, BUCHWALD, DiPIETRO, STIRPE, SKOUFIS -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exemption from taxation of structures and buildings essential to the operation of agricultural and horticultural lands

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

1 Section 1. Subdivisions 2 and 8 of section 483 of the real property
2 tax law, subdivision 2 as amended by chapter 35 of the laws of 2016 and
3 subdivision 8 as amended by chapter 411 of the laws of 2001, are amended
4 to read as follows:

5 2. The term "structures and buildings" shall include: (a) permanent
6 and impermanent structures, including trellises and pergolas, made of
7 metal, string or wood, and buildings or portions thereof used directly
8 and exclusively in the raising and production for sale of agricultural
9 and horticultural commodities or necessary for the storage thereof, but
10 not structures and buildings or portions thereof used for the processing
11 of agricultural and horticultural commodities, or the retail merchandis-
12 ing of such commodities; (b) structures and buildings used to provide
13 housing for regular and essential employees and their immediate families
14 who are primarily employed in connection with the operation of lands
15 actively devoted to agricultural and horticultural use, but not includ-
16 ing structures and buildings occupied as a residence by the applicant
17 and his immediate family; (c) structures and buildings used as indoor
18 exercise arenas exclusively for training and exercising horses in
19 connection with the raising and production for sale of agricultural and
20 horticultural commodities or in connection with a commercial horse
21 boarding operation or commercial equine operation as defined in section
22 three hundred one of the agriculture and markets law. For purposes of
23 this section, the term "indoor exercise arenas" shall not include riding

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

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1 academies or dude ranches that do not meet the definition of commercial
2 equine operation as defined in section three hundred one of the agricul-
3 ture and markets law; (d) structures and buildings used in the
4 production of maple syrup; (e) structures and buildings used in the
5 production of honey and beeswax including those structures and buildings
6 used for the storage of bees. For purposes of this section, this shall
7 not include those structures or buildings and portions thereof used for
8 the sale of maple syrup or sale of honey and beeswax. The term "struc-
9 tures and buildings" shall not include silos, bulk milk tanks or cool-
10 ers, or manure storage, handling and treatment facilities as such terms
11 are used in section four hundred eighty-three-a of this title.

12 8. As used in this section, the term "agricultural and horticultural"
13 shall include the activity of raising, breeding and boarding of live-
14 stock, including commercial horse boarding operations and commercial
15 equine operations, as defined in section three hundred one of the agri-
16 culture and markets law.

17 § 2. This act shall take effect immediately and shall only apply to
18 structures built on or after the next succeeding final assessment roll
19 date.