

# STATE OF NEW YORK

534

2017-2018 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2017

Introduced by Sens. YOUNG, FUNKE, VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to establishing a real property tax abatement for the owners of land used for replanting or crop expansion of woody biomass for the production of ethanol or biodiesel, including willow

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

1 Section 1. Section 305 of the agriculture and markets law is amended  
2 by adding a new subdivision 8 to read as follows:

3 8. Notwithstanding any provision of law to the contrary, that portion  
4 of the value of land which is used solely for the purpose of replanting  
5 or crop expansion of woody biomass for the production of ethanol or  
6 biodiesel, including but not limited to willow, shall be exempt from  
7 real property taxation for a period of three successive years following  
8 the date of such replanting or crop expansion beginning on the first  
9 eligible taxable status date following such replanting or expansion  
10 provided the following conditions are met:

11 a. the land used for crop expansion or replanting must be part of land  
12 used in agricultural production of woody biomass for the production of  
13 ethanol or biodiesel within an agricultural district or such land must  
14 be part of land used in agricultural production of woody biomass which  
15 is eligible for an agricultural assessment pursuant to this section or  
16 section three hundred six of this article where the owner of such land  
17 has filed an annual application for an agricultural assessment;

18 b. the land eligible for such real property tax exemption shall not in  
19 any one year exceed twenty percent of the total acreage of such land  
20 used in agricultural production of woody biomass within an agricultural  
21 district or twenty percent of the total acreage of such land used in

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

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1 agricultural production of woody biomass eligible for an agricultural  
2 assessment pursuant to this section and section three hundred six of  
3 this article where the owner of such land has filed an annual applica-  
4 tion for an agricultural assessment;

5 c. the land eligible for such real property tax exemption must be  
6 maintained as land used in agricultural production of woody biomass for  
7 each year such exemption is granted; and

8 d. when the land used for the purpose of replanting or crop expansion  
9 on land used in agricultural production of woody biomass is located  
10 within an area which has been declared by the governor to be a disaster  
11 emergency in a year in which such tax exemption is sought and in a year  
12 in which such land meets all other eligibility requirements for such tax  
13 exemption set forth in this subdivision, the maximum twenty percent  
14 total acreage restriction set forth in paragraph b of this subdivision  
15 may be exceeded for such year and for any remaining successive years;  
16 provided, however, that the land eligible for such real property tax  
17 exemption shall not exceed the total acreage which remains damaged or  
18 destroyed in any remaining successive year. The total acreage for which  
19 such exemption is sought pursuant to this paragraph shall be subject to  
20 verification by the commissioner or his or her designee.

21 § 2. This act shall take effect immediately and shall apply to assess-  
22 ment rolls prepared after the first of January next succeeding such  
23 effective date.