

# STATE OF NEW YORK

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534--A

2017-2018 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2017

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Introduced by Sens. YOUNG, FUNKE, VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Agriculture -- recommitted to the Committee on Agriculture in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 biofuels, 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 biofuels, including but not limited to willow, shall be exempt from real  
7 property taxation for a period of three successive years following the  
8 date of such replanting or crop expansion beginning on the first eligi-  
9 ble taxable status date following such replanting or expansion provided  
10 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 biofuels within an agricultural district or such land must be  
14 part of land used in agricultural production of woody biomass which is  
15 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;

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

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1 b. the land eligible for such real property tax exemption shall not in  
2 any one year exceed twenty percent of the total acreage of such land  
3 used in agricultural production of woody biomass within an agricultural  
4 district or twenty percent of the total acreage of such land used in  
5 agricultural production of woody biomass eligible for an agricultural  
6 assessment pursuant to this section and section three hundred six of  
7 this article where the owner of such land has filed an annual applica-  
8 tion for an agricultural assessment;

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

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

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