

STATE OF NEW YORK

7878--A

Cal. No. 672

IN SENATE

March 6, 2018

Introduced by Sens. FUNKE, HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Agriculture -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the agriculture and markets law and the real property tax law, in relation to permitting agricultural assessment applications to be submitted electronically

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

1 Section 1. Paragraph a of subdivision 1 of section 305 of the agricul-
2 ture and markets law, as amended by chapter 160 of the laws of 2012, is
3 amended to read as follows:
4 a. Any owner of land used in agricultural production within an agri-
5 cultural district shall be eligible for an agricultural assessment
6 pursuant to this section. If an applicant rents land from another for
7 use in conjunction with the applicant's land for the production for sale
8 of crops, livestock or livestock products, the gross sales value of such
9 products produced on such rented land shall be added to the gross sales
10 value of such products produced on the land of the applicant for
11 purposes of determining eligibility for an agricultural assessment on
12 the land of the applicant. Such assessment shall be granted only upon an
13 annual application by the owner of such land on a form prescribed by the
14 commissioner of taxation and finance; provided, however, that after the
15 initial grant of agricultural assessment the annual application shall be
16 on a form, through paper or electronic submission, prescribed by the
17 commissioner of taxation and finance and shall consist of only a certifi-
18 cation by the landowner that the landowner continues to meet the eligi-
19 bility requirements for receiving an agricultural assessment and seeks
20 an agricultural assessment for the same acreage that initially received
21 an agricultural assessment. The landowner shall maintain records docu-
22 menting such eligibility which shall be provided to the assessor upon
23 request. The landowner must apply for agricultural assessment for any
24 change in acreage, whether land is added or removed, after the initial

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

LBD14978-05-8

1 grant of agricultural assessment. Any new owner of the land who wishes
2 to receive an agricultural assessment shall make an initial application
3 for such assessment. Such applications shall be on a form prescribed by
4 the commissioner of taxation and finance. The applicant shall furnish to
5 the assessor such information as the commissioner of taxation and
6 finance shall require, including classification information prepared for
7 the applicant's land or water bodies used in agricultural production by
8 the soil and water conservation district office within the county, and
9 information demonstrating the eligibility for agricultural assessment of
10 any land used in conjunction with rented land as specified in paragraph
11 b of subdivision four of section three hundred one of this article. Such
12 application shall be filed with the assessor of the assessing unit on or
13 before the appropriate taxable status date; provided, however, that (i)
14 in the year of a revaluation or update of assessments, as those terms
15 are defined in section one hundred two of the real property tax law, the
16 application may be filed with the assessor no later than the thirtieth
17 day prior to the day by which the tentative assessment roll is required
18 to be filed by law; or (ii) an application for such an assessment may be
19 filed with the assessor of the assessing unit after the appropriate
20 taxable status date but not later than the last date on which a petition
21 with respect to complaints of assessment may be filed, where failure to
22 file a timely application resulted from: (a) a death of the applicant's
23 spouse, child, parent, brother or sister, (b) an illness of the appli-
24 cant or of the applicant's spouse, child, parent, brother or sister,
25 which actually prevents the applicant from filing on a timely basis, as
26 certified by a licensed physician, or (c) the occurrence of a natural
27 disaster, including, but not limited to, a flood, or the destruction of
28 such applicant's residence, barn or other farm building by wind, fire or
29 flood. If the assessor is satisfied that the applicant is entitled to an
30 agricultural assessment, the assessor shall approve the application and
31 the land shall be assessed pursuant to this section. Not less than ten
32 days prior to the date for hearing complaints in relation to assess-
33 ments, the assessor shall mail to each applicant, who has included with
34 the application at least one self-addressed, pre-paid envelope, a notice
35 of the approval or denial of the application. Such notice shall be on a
36 form prescribed by the commissioner of taxation and finance which shall
37 indicate the manner in which the total assessed value is apportioned
38 among the various portions of the property subject to agricultural
39 assessment and those other portions of the property not eligible for
40 agricultural assessment as determined for the tentative assessment roll
41 and the latest final assessment roll. Failure to mail any such notice or
42 failure of the owner to receive the same shall not prevent the levy,
43 collection and enforcement of the payment of the taxes on such real
44 property.

45 § 2. Paragraphs (h) and (i) of subdivision 1 of section 104 of the
46 real property tax law, as added by section 1 of part U of chapter 61 of
47 the laws of 2011, are amended and a new paragraph (j) is added to read
48 as follows:

49 (h) The issuance of taxpayer notices required by law, including
50 sections five hundred eight, five hundred ten, five hundred ten-a, five
51 hundred eleven, five hundred twenty-five and five hundred fifty-one-a
52 through five hundred fifty-six-b of this chapter; ~~and~~

53 (i) The furnishing of notices and certificates under this chapter
54 relating to state equalization rates, residential assessment ratios,
55 special franchise assessments, railroad ceilings, taxable state lands,

1 advisory appraisals, and the certification of assessors and county
2 directors or real property tax services[~~;~~]; and
3 (j) The filing of applications for agricultural assessments.
4 § 3. This act shall take effect on the ninetieth day after it shall
5 have become a law. Effective immediately, the addition, amendment and/or
6 repeal of any rule or regulation necessary for the implementation of
7 this act on its effective date are authorized to be made and completed
8 on or before such date.