STATE OF NEW YORK

2526

2019-2020 Regular Sessions

IN ASSEMBLY

January 23, 2019

Introduced by M. of A. CROUCH, MORINELLO -- Multi-Sponsored by -- M. of A. HAWLEY, B. MILLER -- 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:

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

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

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

(b) No such exemption shall be granted for maintaining of pasture lands unless the maintenance was commenced subsequent to the effective

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

LBD02998-01-9

date of the local law or resolution adopted pursuant to subdivision one of this section; provided, however, that such local law or resolution may provide that such maintenance of pasture lands commenced prior to the effective date of such local law or resolution may qualify for the exemption.

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

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

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

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2020.