

STATE OF NEW YORK

7883

2019-2020 Regular Sessions

IN ASSEMBLY

May 28, 2019

Introduced by M. of A. WOERNER -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exemptions for potato storage and potato shipping facilities

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

Section 1. The section heading and subdivision 1 of section 483-a of the real property tax law, the section heading as amended by chapter 449 of the laws of 1995 and subdivision 1 as amended by section 1 of part P of chapter 57 of the laws of 2016, are amended to read as follows:

Farm silos, farm feed grain storage bins, commodity sheds, bulk milk tanks and coolers, ~~[and]~~ manure storage and handling facilities; potato storage and potato shipping facilities. 1. The following structures permanently affixed to agricultural land shall be exempt from taxation, special ad valorem levies and special assessments: (a) structures for the purpose of preserving and storing forage in edible condition; (b) farm feed grain storage bins; (c) commodity sheds; (d) bulk milk tanks and coolers used to hold milk awaiting shipment to market; ~~[and]~~ (e) manure storage, handling and treatment facilities, including composting of agricultural materials, such as livestock manure and farming wastes, food residuals or other organic wastes associated with food production or consumption with at least fifty percent by weight of its feedstock on an annual basis being livestock manure, farming wastes and crops grown specifically for use as composting feedstock; and (f) potato storage and potato shipping facilities. "Food residuals" means organic material, including, but not limited to, food scraps, food processing residue, and related soiled or unrecyclable paper used in food packaging, preparation or cleanup.

§ 2. This act shall take effect immediately.

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

LBD11715-02-9