

STATE OF NEW YORK

896

2019-2020 Regular Sessions

IN SENATE

January 9, 2019

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

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;

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
22 agricultural production of woody biomass eligible for an agricultural
23 assessment pursuant to this section and section three hundred six of

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

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1 this article where the owner of such land has filed an annual applica-
2 tion for an agricultural assessment;

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

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

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