STATE OF NEW YORK

9557

IN ASSEMBLY

March 16, 2022

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

AN ACT to amend the real property tax law and the agriculture and markets law, in relation to taxation of agricultural structures and agricultural land

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

Section 1. Subdivisions 2 and 3 of section 483 of the real property tax law, subdivision 2 as amended by chapter 35 of the laws of 2016, paragraph (e) of subdivision 2 as amended by chapter 160 of the laws of 2021, subdivision 3 as added by chapter 1092 of the laws of 1968 and as renumbered by chapter 797 of the laws of 1992, are amended to read as follows:

2. The term "structures and buildings" shall include: (a) permanent and impermanent structures, including trellises and pergolas, made of metal, string or wood, and buildings or portions thereof used directly and exclusively in the raising and production for sale of agricultural and horticultural commodities or necessary for the storage thereof, but not structures and buildings or portions thereof used for the processing of agricultural and horticultural commodities, or the retail merchandising of such commodities; (b) structures and buildings used to provide housing for regular and essential employees and their immediate families who are primarily employed in connection with the operation of lands actively devoted to agricultural and horticultural use, but not including structures and buildings occupied as a residence by the applicant and his immediate family; (c) structures and buildings used as indoor exercise arenas exclusively for training and exercising horses in connection with the raising and production for sale of agricultural and horticultural commodities or in connection with a commercial horse boarding operation as defined in section three hundred one of the agriculture and markets law. For purposes of this section, the term "indoor exercise arenas" shall not include riding academies or dude ranches; (d) structures and buildings used in the production of maple syrup; (e) structures and buildings used in the production of honey, royal jelly,

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

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bee pollen, propolis and beeswax including those structures and buildings used for the storage of bees. For purposes of this section, this shall not include those structures or buildings and portions thereof used for the sale of maple syrup or sale of honey and beeswax**; (f) solar panels, provided that the land upon which the panels are installed must also be used to graze sheep**. The term "structures and buildings" shall not include silos, bulk milk tanks or coolers, or manure storage, handling and treatment facilities as such terms are used in section four hundred eighty-three-a of this title.

3. The term "lands actively devoted to agricultural or horticultural use" shall mean lands not less than five acres in area actually used in bona fide agricultural and horticultural production and operation carried on for profit**. With respect to land used for both solar panels and sheep grazing income must be derived from the animal agriculture**.

§ 2. Subdivision 4 of section 301 of the agriculture and markets law is amended by adding a new paragraph g-1 to read as follows:

g-1. Land upon which is constructed solar panels and which is also used for the grazing of sheep, provided that the sales of crops, livestock or livestock products are of an average gross sales value of ten thousand dollars or more.

§ 3. Subdivision 8 of section 301 of the agriculture and markets law, as amended by chapter 797 of the laws of 1992, is amended to read as follows:

8. "Conversion" means an outward or affirmative act changing the use of agricultural land and shall not mean **(i)** the nonuse or idling of such land**, or (ii) the addition of solar panels to land also used to graze sheep**.

§ 4. This act shall take effect immediately.