

STATE OF NEW YORK

8417

2023-2024 Regular Sessions

IN ASSEMBLY

December 29, 2023

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 expanding the tax exemption for new farm buildings

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

1 Section 1. Subdivision 2 of section 483 of the real property tax law,
2 as amended by chapter 35 of the laws of 2016, paragraph (e) as amended
3 by chapter 160 of the laws of 2021, is amended to read as follows:

4 2. The term "structures and buildings" shall include: (a) permanent
5 and impermanent structures, including trellises and pergolas, made of
6 metal, string or wood, and buildings or portions thereof used directly
7 and exclusively in the raising and production for sale of agricultural
8 and horticultural commodities or necessary for the storage thereof, [~~but~~
9 ~~not structures and buildings or portions thereof used for the~~] or used
10 for the on-farm processing of such agricultural and horticultural
11 commodities, or the on-farm retail merchandising of such commodities;
12 (b) structures and buildings used to provide housing for regular and
13 essential employees and their immediate families who are primarily
14 employed in connection with the operation of lands actively devoted to
15 agricultural and horticultural use, but not including structures and
16 buildings occupied as a residence by the applicant and his immediate
17 family; (c) structures and buildings used as indoor exercise arenas
18 exclusively for training and exercising horses in connection with the
19 raising and production for sale of agricultural and horticultural
20 commodities or in connection with a commercial horse boarding operation
21 as defined in section three hundred one of the agriculture and markets
22 law. For purposes of this section, the term "indoor exercise arenas"
23 shall not include riding academies or dude ranches; (d) structures and
24 buildings used in the production of maple syrup; (e) structures and
25 buildings used in the production of honey, royal jelly, bee pollen,

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

LBD13911-01-3

1 propolis and beeswax including those structures and buildings used for
2 the storage of bees. [~~For purposes of this section, this shall not~~
3 ~~include those structures or buildings and portions thereof used for the~~
4 ~~sale of maple syrup or sale of honey and beeswax.~~] The term "structures
5 and buildings" shall not include silos, bulk milk tanks or coolers, or
6 manure storage, handling and treatment facilities as such terms are used
7 in section four hundred eighty-three-a of this title.
8 § 2. This act shall take effect one year after it shall have become a
9 law and shall apply to assessment rolls prepared on the basis of taxable
10 status dates occurring on or after such date.