

# STATE OF NEW YORK

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4383

2023-2024 Regular Sessions

## IN SENATE

February 8, 2023

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Introduced by Sen. WALCZYK -- read twice and ordered printed, and when printed to be committed to the Committee on Agriculture

AN ACT to amend the agriculture and markets law and the real property tax law, in relation to property tax exemption for on-farm structures that provide added value to farm products

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

1 Section 1. The opening paragraph of subdivision 4 of section 301 of  
2 the agriculture and markets law, as amended by chapter 344 of the laws  
3 of 2012, is amended to read as follows:

4 "Land used in agricultural production" means not less than seven acres  
5 of land used as a single operation in the preceding two years for the  
6 production for sale of crops, livestock or livestock products of an  
7 average gross sales value of ten thousand dollars or more; or, not less  
8 than seven acres of land used in the preceding two years to support a  
9 commercial horse boarding operation or a commercial equine operation  
10 with annual gross receipts of ten thousand dollars or more. Land used in  
11 agricultural production shall ~~not~~ include land or portions thereof  
12 used for processing or retail merchandising of such crops, livestock or  
13 livestock products. Land used in agricultural production shall also  
14 include:

15 § 2. Subdivision 2 of section 483 of the real property tax law, as  
16 amended by chapter 35 of the laws of 2016 and paragraph (e) as amended  
17 by chapter 160 of the laws of 2021, is amended to read as follows:

18 2. The term "structures and buildings" shall include: (a) permanent  
19 and impermanent structures, including trellises and pergolas, made of  
20 metal, string or wood, and buildings or portions thereof used directly  
21 and exclusively in the raising and production for sale of agricultural  
22 and horticultural commodities or necessary for the storage thereof, ~~but~~  
23 ~~not~~ and including structures and buildings or portions thereof used for  
24 the processing of agricultural and horticultural commodities, or the

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

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1 retail merchandising of such commodities; (b) structures and buildings  
2 used to provide housing for regular and essential employees and their  
3 immediate families who are primarily employed in connection with the  
4 operation of lands actively devoted to agricultural and horticultural  
5 use, but not including structures and buildings occupied as a residence  
6 by the applicant and his immediate family; (c) structures and buildings  
7 used as indoor exercise arenas exclusively for training and exercising  
8 horses in connection with the raising and production for sale of agri-  
9 cultural and horticultural commodities or in connection with a commer-  
10 cial horse boarding operation as defined in section three hundred one of  
11 the agriculture and markets law. For purposes of this section, the term  
12 "indoor exercise arenas" shall not include riding academies or dude  
13 ranches; (d) structures and buildings used in the production of maple  
14 syrup; (e) structures and buildings used in the production of honey,  
15 royal jelly, bee pollen, propolis and beeswax including those structures  
16 and buildings used for the storage of bees. For purposes of this  
17 section, this shall not include those structures or buildings and  
18 portions thereof used for the sale of maple syrup or sale of honey and  
19 beeswax. The term "structures and buildings" shall not include silos,  
20 bulk milk tanks or coolers, or manure storage, handling and treatment  
21 facilities as such terms are used in section four hundred eighty-three-a  
22 of this title.

23 § 3. This act shall take effect immediately and shall apply to assess-  
24 ment rolls prepared on the basis of taxable status dates occurring on or  
25 after such date.