STATE OF NEW YORK

4383

2023-2024 Regular Sessions

IN SENATE

February 8, 2023

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:

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

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

§ 2. Subdivision 2 of section 483 of the real property tax law, as amended by chapter 35 of the laws of 2016 and paragraph (e) as amended by chapter 160 of the laws of 2021, is 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~~] **and including** structures and buildings or portions thereof used for 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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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, 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. 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. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.