STATE OF NEW YORK

4620

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

Introduced by M. of A. WOERNER, CRUZ, JONES, BUTTENSCHON, SHIMSKY, BARRETT, BRABENEC, ANGELINO, TAGUE, WALSH, LEMONDES -- 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:

Section 1. Subdivision 2 of section 483 of the real property tax law, as amended by chapter 35 of the laws of 2016, 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 **or used for the on-farm processing of such commodities**, 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~~] **their** 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)

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

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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.

§ 2. This act shall take effect one year after it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.