

# STATE OF NEW YORK

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1306

2025-2026 Regular Sessions

## IN SENATE

January 9, 2025

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Introduced by Sen. CANZONERI-FITZPATRICK -- 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, in relation to creating a real property tax exemption for land of a farm operation being certified as organic

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

1 Section 1. Section 305 of the agriculture and markets law is amended  
2 by adding a new subdivision 8 to read as follows:

3 8. a. Notwithstanding any provision of law to the contrary, that  
4 portion of the value of land of a farm operation which is in the process  
5 of being certified by an organic certification authority accredited by  
6 the United States department of agriculture for the production of organ-  
7 ic crops, livestock and livestock products shall be exempt from real  
8 property taxation for a period not to exceed three years. The land of  
9 the farm operation subject to such exemption shall be certified organic  
10 at the end of the three year tax exemption period and shall be used in  
11 the production of crops, livestock and livestock products in accordance  
12 with the United States department of agriculture national organic  
13 program standards. The land eligible for such exemption shall be  
14 reported to the commissioner who may issue an annual report detailing  
15 the amount of land subject to such exemption being converted to organic  
16 production and the assessed value of such land.

17 b. The land eligible for such real property tax exemption shall not in  
18 any one year exceed fifty percent of the total assessed value of such  
19 farm operation which is located on land used in agricultural production  
20 within an agricultural district or fifty percent of the total assessed  
21 value of such farm operation eligible for an agricultural assessment  
22 pursuant to this section and section three hundred six of this article

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

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1 where the owner of such land has filed an annual application for an  
2 agricultural assessment.

3 c. The land of the farm operation eligible for such real property tax  
4 exemption must be maintained as land used in agricultural production as  
5 part of such farm operation for each year such exemption is granted.

6 d. When the land which is in the process of being certified organic is  
7 located within an area which has been declared by the governor to be a  
8 disaster emergency in a year in which such tax exemption is sought and  
9 in a year in which such land meets all other eligibility requirements  
10 for such tax exemption set forth in this subdivision, the maximum fifty  
11 percent total acreage restriction set forth in paragraph b of this  
12 subdivision may be exceeded for such year and for any remaining succes-  
13 sive years, provided, however, that the land eligible for such real  
14 property tax exemption shall not exceed the total acreage damaged or  
15 destroyed by such disaster in such year or the total acreage which  
16 remains damaged or destroyed in any remaining successive year. The total  
17 acreage for which such exemption is sought pursuant to this paragraph  
18 shall be subject to verification by the commissioner or their designee.

19 § 2. This act shall take effect immediately and shall apply to assess-  
20 ment rolls prepared on the basis of taxable status dates occurring on or  
21 after the first of January next succeeding such effective date.