STATE OF NEW YORK

7742

2025-2026 Regular Sessions

IN ASSEMBLY

April 8, 2025

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Agriculture

AN ACT to amend the agriculture and markets law, in relation to the determination of land used in agricultural production for purposes of agricultural districts

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

Section 1. Paragraphs f, h and k of subdivision 4 of section 301 of the agriculture and markets law, paragraph f as amended by chapter 445 of the laws of 2002, paragraph h as amended by chapter 587 of the laws of 2005 and paragraph k as added by chapter 341 of the laws of 2008, are amended to read as follows:

f. Land of not less than seven acres 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 land of less than seven acres 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 [~~fifty~~] twenty thousand dollars or more.

h. Land that is owned or rented by a farm operation in its first or second year of agricultural production, or, in the case of a commercial horse boarding operation in its first or second year of operation, that consists of (1) not less than seven acres used as a single operation for the production for sale of crops, livestock or livestock products of an annual gross sales value of ten thousand dollars or more; or (2) less than seven acres used as a single operation for the production for sale of crops, livestock or livestock products of an annual gross sales value of [~~fifty~~] twenty thousand dollars or more; or (3) land situated under a structure within which crops, livestock or livestock products are produced, provided that such crops, livestock or livestock products have an annual gross sales value of (i) ten thousand dollars or more, if the

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

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farm operation uses seven or more acres in agricultural production, or (ii) fifty thousand dollars or more, if the farm operation uses less than seven acres in agricultural production; or (4) not less than seven acres used as a single operation to support a commercial horse boarding operation with annual gross receipts of ten thousand dollars or more.

k. Land used to support an apiary products operation which is owned by the operation and consists of (i) not less than seven acres nor more than ten acres 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 (ii) less than seven acres 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 [~~fifty~~] twenty thousand dollars or more. The land used to support an apiary products operation shall include, but not be limited to, the land under a structure within which apiary products are produced, harvested and stored for sale; and a buffer area maintained by the operation between the operation and adjacent landowners. Notwithstanding any other provision of this subdivision, rented land associated with an apiary products operation is not eligible for an agricultural assessment based on this paragraph.

§ 2. This act shall take effect immediately and shall apply to real property assessments for taxes imposed on or after such date.