

STATE OF NEW YORK

3665

2025-2026 Regular Sessions

IN SENATE

January 29, 2025

Introduced by Sen. HINCHEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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:

1 Section 1. Subdivision 2 of section 483 of the real property tax law,
2 as amended by chapter 35 of the laws of 2016, paragraph (e) as amended
3 by chapter 160 of the laws of 2021, is amended to read as follows:

4 2. The term "structures and buildings" shall include: (a) permanent
5 and impermanent structures, including trellises and pergolas, made of
6 metal, string or wood, and buildings or portions thereof used directly
7 and exclusively in the raising and production for sale of agricultural
8 and horticultural commodities or necessary for the storage thereof or
9 used for the on-farm processing of such commodities, but not structures
10 and buildings or portions thereof used for the [~~processing of agricul-~~
11 ~~tural and horticultural commodities, or the~~] retail merchandising of
12 such commodities; (b) structures and buildings used to provide housing
13 for regular and essential employees and their immediate families who are
14 primarily employed in connection with the operation of lands actively
15 devoted to agricultural and horticultural use, but not including struc-
16 tures and buildings occupied as a residence by the applicant and [~~his~~
17 their] immediate family; (c) structures and buildings used as indoor
18 exercise arenas exclusively for training and exercising horses in
19 connection with the raising and production for sale of agricultural and
20 horticultural commodities or in connection with a commercial horse
21 boarding operation as defined in section three hundred one of the agri-
22 culture and markets law. For purposes of this section, the term "indoor
23 exercise arenas" shall not include riding academies or dude ranches; (d)
24 structures and buildings used in the production of maple syrup; (e)
25 structures and buildings used in the production of honey, royal jelly,

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

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1 bee pollen, propolis and beeswax including those structures and build-
2 ings used for the storage of bees. [~~For purposes of this section, this~~
3 ~~shall not include those structures or buildings and portions thereof~~
4 ~~used for the sale of maple syrup or sale of honey and beeswax.~~] The term
5 "structures and buildings" shall not include silos, bulk milk tanks or
6 coolers, or manure storage, handling and treatment facilities as such
7 terms are used in section four hundred eighty-three-a of this title.
8 § 2. This act shall take effect one year after it shall have become a
9 law and shall apply to assessment rolls prepared on the basis of taxable
10 status dates occurring on or after such date.