§ 483. Exemption from taxation of structures and buildings essential to the operation of agricultural and horticultural lands. 1. Structures and buildings essential to the operation of lands actively devoted to agricultural or horticultural use and actually used and occupied to carry out such operation which are constructed or reconstructed subsequent to January first, nineteen hundred sixty-nine and prior to January first, two thousand twenty-nine shall be exempt from taxation to the extent of any increase in value thereof by reason of such construction or reconstruction for a period of ten years.

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 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 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. The term "lands actively devoted to agricultural or horticultural use" shall mean lands not less than five acres in area actually used in bona fide agricultural and horticultural production and operation carried on for profit.

4. Such exemption from taxation shall be granted only upon an application by the owner of the building or structure on a form prescribed by the commissioner. The applicant shall furnish such information as the commissioner shall require. Such application shall be filed with the assessor of the city, town, village or county having the power to assess property for taxation on or before the appropriate taxable status date of such city, town, village or county and within one year from the date of completion of such construction or reconstruction.

5. If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he shall approve the application. Such structures or buildings shall be exempt from taxation as herein provided.

6. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the portion of the assessment roll provided for property exempt from taxation. An exemption granted pursuant to this section shall continue only while the buildings and structures are actually used and occupied as provided herein, but in no event for more then ten years.

7. In the event that land or buildings or structures in agricultural or horticultural use are converted to non-agricultural or non-horticultural use during the period of an exemption granted pursuant to this section, the structures or buildings upon which the exemption was granted shall be subject to roll-back taxes for the period during which the exemption was operative. Structures and buildings subject to roll-back taxes shall be taxed as provided herein.

(a) Notwithstanding any limitations contained in section five hundred

fifty of this chapter, the assessors of the appropriate assessing unit shall enter on the taxable portion of the assessment roll of the current year the assessed valuation or valuations of the structures or buildings on which exemption was granted in any prior year or years at the assessed valuation or valuations as set forth on the exempt portion of the assessment roll or rolls.

(b) The amount of roll-back taxes shall be computed by the appropriate tax levying body by applying the applicable tax rate for each such prior year to the assessed valuation, as set forth on the exempt portion of the assessment roll, for such structures or buildings for each such prior year during such period of exemption.

(c) Such roll-back taxes shall be levied and collected in the same manner and at the same time as other taxes are imposed and levied on such roll.

8. As used in this section, the term "agricultural and horticultural" shall include the activity of raising, breeding and boarding of livestock, including commercial horse boarding operations.