**§ 483-a. Farm silos, farm feed grain storage bins, commodity sheds, bulk milk tanks and coolers, and manure storage and handling facilities.** 1. The following structures permanently affixed to agricultural land shall be exempt from taxation, special ad valorem levies and special assessments: (a) structures for the purpose of preserving and storing forage in edible condition; (b) farm feed grain storage bins; (c) commodity sheds; (d) bulk milk tanks and coolers used to hold milk awaiting shipment to market; and (e) manure storage, handling and treatment facilities, including composting of agricultural materials, such as livestock manure and farming wastes, food residuals or other organic wastes associated with food production or consumption with at least fifty percent by weight of its feedstock on an annual basis being livestock manure, farming wastes and crops grown specifically for use as composting feedstock. "Food residuals" means organic material, including, but not limited to, food scraps, food processing residue, and related soiled or unrecyclable paper used in food packaging, preparation or cleanup.

2. The exemption provided by subdivision one of this section shall only be granted upon the application of the owner of the property upon which such structures are located, on a form to be prescribed by the commisssioner. Such application shall be filed on or before the appropriate taxable status date with the assessor of the municipality having the power to assess real property. Once an exemption is granted, no renewal thereof shall be necessary.

3. For the purposes of this section, the terms "farm feed grain storage bin" and "commodity shed" shall mean a limited use structure designed and used for the storage of grains, feed grains and other feed components which may have a flat or conical bottom and is designed specifically for on farm storage.