§ 483-c. Temporary greenhouses. 1. For purposes of this section, "temporary greenhouse" means specialized agricultural equipment having a framework covered with demountable polyethylene or polypropylene materials or materials of a polyethylene or polypropylene nature which is specifically designed, constructed and used for agricultural production. A temporary greenhouse may include, but is not limited to, the use of heating devices, water and electrical utilities, and embedded supporting poles.

2. A temporary greenhouse, as defined in subdivision one of this section, shall be exempt from taxation, special ad valorem levies, and special assessments.

3. The exemption provided by subdivision two 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 commissioner. 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 pursuant to the provisions of this section, no renewal thereof shall be necessary.