



New York Farm Bureau  
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## MEMORANDUM OF SUPPORT

**Senate Bill 534-A (Senator Young)**

**ESTABLISHES REAL PROPERTY TAX ABATEMENT FOR THE VALUE OF LAND USED FOR REPLANTING OR CROP EXPANSION OF WOODY BIOMASS USED FOR THE PRODUCTION OF ETHANOL OR BIODIESEL**

**Date: 5/14/2018**

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New York Farm Bureau, the state's largest agricultural general advocacy organizations, respectfully requests your support for this legislation. This bill seeks to establish a real property tax abatement for land newly planted with woody biomass that will be used for the production of ethanol or biodiesel.

The future of cellulosic energy production in the form of ethanol and biodiesel is an exciting expansion of homegrown renewable fuels. Cellulosic feedstocks, like willow and grasses, however, take time to mature from when they are planted until they are harvestable for this purpose. This is in contrast to feedstocks like corn or soybeans, which are grown and harvested in the same year.

Due to the lag time from when farmers plant a crop until it can be harvested for cellulosic fuel production, a property tax abatement helps farmers through this transition period and reduces the barriers to planting a new crop, despite the fact there will be a lack of income from that land for several years. A similar property tax exemption is already provided for newly planted orchards and vineyards in the state, which have a seven-year period from planting to maturation before they are productive. This bill would mirror that current law by adding woody biomass for the appropriate 3-year time period.

Due to the potential to expand woody biomass and renewable fuel production in the state, New York Farm Bureau encourages your support of this legislation.