



New York Farm Bureau  
Renée St. Jacques, Assistant Director  
P.518.436.8495  
rstjacques@nyfb.org

## MEMORANDUM OF SUPPORT

**Senate Bill 3836 (Senator Ritchie) / Assembly Bill 4582 (Assemblyman Magee)**

**AN ACT TO AMEND THE REAL PROPERTY LAW, IN RELATION TO EXEMPTION FROM TAXATION OF STRUCTURES AND BUILDINGS ESSENTIAL TO THE OPERATION OF AGRICULTURAL AND HORTICULTURAL LANDS.**

**Date: 3/17/2017**

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New York Farm Bureau, the state's largest farm advocacy organization, requests your support of this important legislation. If enacted, this bill will extend the same benefits of the ten-year real property tax exemption for new farm buildings to commercial equine operations.

Commercial equine operations already have access to agricultural district protections and agricultural assessment tax relief if they consist of at least seven acres, stable ten horses regardless of ownership and gross \$10,000. This legislation would further extend benefits, already enjoyed by all other types of farms, to these operations.

According to the National Agricultural Statistical Service's (NASS) Equine Survey from 2005 (the latest survey available), there are approximately 200,000 horses in New York, with a value of \$1.83 billion. Over all, total equine-related assets, held by owners, are valued at approximately \$10 billion.

Total annual revenue to the New York economy from equine businesses is approximately \$450 million annually. A large portion of this total comes from revenues generated by commercial equine operations, such as boarding, trail riding, riding lessons, training and therapeutic riding.

New York Farm Bureau believes that commercial equine operations are part of the agricultural industry and should be provided with access to this program.

For these reasons, New York Farm Bureau respectfully requests your support of this legislation.