



**New York Farm Bureau**  
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# **MEMORANDUM OF SUPPORT**

**Senate Bill 1056-A (Senator Hinchey)**

**AN ACT TO AMEND THE AGRICULTURE AND MARKETS LAW, IN RELATION TO LAND USED IN AGRICULTURAL PRODUCTION**

**Date: 2/13/2023**

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New York Farm Bureau, the state's largest agricultural advocacy organization, respectfully requests your support for this legislation. If enacted, this bill would lower the gross sales value requirement needed to receive an agricultural assessment.

The Agricultural Assessment Program, authorized by Agriculture and Markets statute, and implemented through the Department of Tax and Finance, is a valuable tool for farmers to receive reduced property tax bills. This reduction in property taxes has been vital for farmers to continue farming. As the program currently stands, a farmer may qualify for an agricultural assessment if they have seven or more acres and receive gross sales in their agricultural products of \$10,000. If a farmer has less than seven acres, they may still be eligible if they receive \$50,000 or more in gross sales in agricultural products.

However, this legislation would lower the gross sales eligibility requirements to \$5,000 if the farmer has seven or more acres, or \$35,000 in gross sales if the farmer has less than seven acres. Today, more than ever, farms come in all different shapes and sizes. These farms should be given equal opportunities to receive an agricultural assessment.

This bill would also allow the Commissioner or an advisory board to create metrics for assessors to use in determining whether the farm operation will meet the gross sales value requirement within three years. Although this language is well intended to be more inclusive of beginning and small farmers, New York Farm Bureau has suggestions with the implementation of a metric system. Our agricultural assessment program continues to struggle from a lack of training and uniformity across the state. It is our thought that creating a metric system, that could be subjective in nature, would exacerbate these issues. Rather, we would propose agricultural assessment training to be required for assessors.

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