



New York Farm Bureau
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MEMORANDUM OF SUPPORT

Assembly Bill 8417 (Woerner)

**AN ACT TO AMEND THE REAL PROPERTY TAX LAW, IN RELATION TO
EXPANDING THE TAX EXEMPTION FOR NEW FARM BUILDINGS**

Date: 1/19/2024

New York Farm Bureau, the state's largest agricultural advocacy organization, expresses support for this legislation. If enacted, this bill would expand the real property tax exemption for new farm buildings to include buildings used for on-farm retail sales.

The real property tax exemption for farm buildings is currently limited to farm buildings that are used for the raising or production of agricultural or horticultural commodities or the storage of the same. This is extremely limiting and leads to increased expenses for farmers, who are already struggling to make a living in New York. Without being able to include buildings used for on-farm retail sales, farmers are pushed into only transporting goods to farmers markets or selling to wholesale processors or distributors. However, for small farms, direct selling to consumers is the best way to make money.

We recognize that this expanded exemption will lead to a temporary loss of tax revenue for municipalities. However, it will incentivize, and make possible for, farmers to build buildings to sell their products directly to consumers and in the end increase the taxable real property for towns and villages across New York.

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