



483 - Production and Storage Facilities

Structures and buildings essential to the operation of agricultural and horticultural enterprises and used for such purpose are exempt from property taxes for a period of 10 years (constructed or reconstructed between 1996-2009).

To be eligible: at least 5 acres of land must be used in a bona fide agricultural and horticultural operation with sales to qualify for the structure and building exemption. If there is no active use of farmlands associated with the structure, then no exemption can be claimed even if other qualifications are met.

The following types of structures and buildings or portions thereof are eligible to receive this exemption:

- The structure must be used for active farming purposes
- Used in the production and storage of agricultural and horticultural commodities that are raised for sale; facilities used for raising and breeding horses qualify under this definition
- Used mainly for ag/hort use and only incidentally for processing
- Used to house essential employees associated with the enterprise; family members could qualify as essential employees if they do not have ownership in the business

*The following types of structures and buildings are **not eligible** for this exemption:*

- Processing and retailing facilities
- The residence of the farmer and his/her immediate family (spouse & dependents)
- Structures used for breeding pets, fur bearing animals, or animals for experimental use
- Used in connection with raising timber (sawmill)

Note: if you have a production and storage facility with a processing and retailing under the same roof, the exemption applies only to the production and storage portions of the facility and not the entire facility -- pro-rated per square foot.

To receive the exemption: owners of the facility must apply with the county/town assessor before the annual taxable status date and within one year from the date of completion of the construction or reconstruction. The exemption continues for 10 years as long as the facilities are used for ag/hort production and storage purposes. If their use changes, the structures and buildings are subject to rollback taxes.

483-a - Agricultural Structures with Limited Uses

Farm silos, farm feed grain storage bins and commodity sheds used for feed storage, bulk milk tanks and coolers, and manure storage and handling facilities are exempt from taxation and special levies/assessments. These structures must be permanently affixed to agricultural land to qualify for this exemption. Because these structures qualify for permanent exemption, they do not qualify for the 10-year exemption.

To receive the exemption: owners must apply before the annual taxable status date with the county/town assessor. Once the exemption is granted, it requires no renewal.

(over)





483-b - Historic Barns

Municipalities must pass a resolution permitting this exemption. Check with your local assessor to see if a local law/resolution has been filed to allow this exemption. If not, contact your county Farm Bureau or Agriculture and Farmland Protection Board (AFPB) to initiate such a resolution for your county/town. No exemption is granted for construction or reconstruction prior to the passing of a local law/resolution.

Historic barns are structures at least partially *constructed before 1936* that were originally designed and used for storing farm equipment or agricultural products, or for housing livestock. Historic barns used for residential purposes are not eligible for this exemption. If the historic appearance of the barn is altered, it is not eligible for the exemption.

Exemption from 100% of the increase in the assessed value attributable to reconstruction or rehabilitation of a historic barn is granted for one year. Then the exemption decreases each year by 10% from the increase in assessed value. If there is a change in the assessment role, there will be an adjusted exemption base. If the barn is eligible for 483 exemption (10 year); it is not eligible for this exemption. **To receive the exemption:** application is made with the county/town assessor before the annual taxable status date.

483-c – Temporary Greenhouses

Temporary greenhouses consist of a frame covered with removable poly-film and may be heated, include water and electrical utilities, and supporting poles. Temporary greenhouses are exempt from taxation and special levies/assessments.

To receive the exemption: application is made with the county/town assessor or before the annual taxable status date. Once the exemption is granted no renewal is necessary.

483-d – Farm or Food Processing Labor Camps or Commissaries

Farm or food processing labor camps or commissaries in compliance with standards set by the Departments of Health and Labor and the State building commission shall be exempt from taxation and special levies/assessments.

To receive the exemption: application is made with the county/town assessor or before the annual taxable status date. Once the exemption is granted no renewal is necessary.

Farm Building Exemptions and how they work –

The cost of a building does not determine the amount of the exemption; the exemption is from the increase in assessed property value that results from adding the structure.

Taxable Status Date – March 1 – but check with your County/Town Assessor.

Where to get more information –

- Start with your County/Town Assessment Department
- NYS Office of Real Property Services website:
www.orps.state.ny.us/assessor/valuation/agriculture/index.htm

