Call for help

New York state farms experiencing periods of transition, opportunity or challenge can contact NY FarmNet. NY FarmNet provides free and confidential consulting, and offers access to farm financial counselors and other qualified advisors. Visit www.nyfarmnet.org or call 800-547-FARM (800-547-3276) to receive information on:

- Financial analysis – stress management
- Business planning – retirement & estate planning
- Business transfers – conflict management
- Personal well-being – farming with the family

Right to farm

The Assembly has long supported New York’s right-to-farm law, which is one of the strongest in the nation, in order to protect farmers from unwarranted nuisance lawsuits and excessive regulatory interference with sound agricultural practices.

Nourish NY

Nourish NY was created as a lifeline connecting New York’s farmers, food banks and food-insecure families struggling with changes caused by COVID-19. The program helps food banks across the state locate and purchase surplus New York agricultural food products, such as produce, meat, eggs, seafood and dairy, to distribute to families in need. New York farmers, suppliers and processors are encouraged to join the program and share information about their available products. Visit agriculture.ny.gov/NourishNY for more information.

Agricultural land tax relief for farmers

Land used in agricultural production may be eligible for a lower real property tax assessment based on the value of that land for agricultural use, not development value. The Assembly helped pass into law a 2% cap on the increase in the base assessment value in any given year to prevent swings in prices from dramatically increasing the tax burden on family farms.

The Assembly also extended these tax breaks for farmers who are replanting orchards or vineyards with new varieties or are starting up new orchards, vineyards, Christmas tree farms and hops and hemp farms. Farmers can receive a reduced agricultural real property assessment for four years on new orchard, vineyard and hops acreage of at least 7 acres without having to meet the $10,000 farm sales eligibility requirement and a reduced agricultural real property assessment on Christmas trees for five years.

Orchards and vineyards are important to the New York State agricultural economy. New York is ranked third in grape production in the U.S., behind...
California and Washington, and second in apple production.

For additional property tax information, visit the New York State Department of Agriculture and Markets at www.agriculture.ny.gov or call 1-800-554-4501, and visit the Department of Taxation and Finance website at www.tax.ny.gov or call 518-591-5232.

**Investment Tax Credit**

Businesses that make investments in buildings, machinery, or equipment can receive a tax credit in New York State. This credit is called the Investment Tax Credit (ITC). This year’s state budget will increase the ITC amount for capital expenditures used in farming from the current 4% or 5% to 20%.

**School property tax credit for farmers**

This tax benefit allows persons, subject to income limits, who derive two-thirds of their excess federal gross income from farming to receive a 100% credit for school property taxes paid on the first 350 acres of farmland (called the base acreage amount) and a 50% credit for additional land. The base acreage amount may be increased by acreage enrolled or participating in a federal environmental conservation acreage reserve program.

**Farm property tax exemption for capital projects**

The Legislature authorized a 10-year real property tax exemption for new or reconstructed farm structures and buildings essential to agricultural and horticultural use, including farmworker housing.

**Promoting business growth**

The state has passed several laws that help new and emerging businesses expand and grow by cutting bureaucratic red tape and reducing fees. This allows them to sell and offer tastings of cider, beer, wine, mead and spirits. Another law authorizes the sale of ice cream with up to 5% beer, wine, cider, mead or spirits. Included in its ingredients without special licensing. As with hard cider, mead and ice cream with alcohol can be sold in grocery stores.

**Energy and agriculture**

Agriculture, especially dairy, can be an energy intensive business. The New York State Energy Research and Development Authority (NYSERDA) administers programs to assist farms in identifying and improving energy efficiency, often combined with environmental management. For example, up to $2 million per farm is available for the installation of anaerobic digester systems, which generate on-farm electricity fueled by digester gas from manure, agricultural waste, food waste and other waste products. NYSERDA also promotes renewable energy solutions such as solar and wind power through financial incentives for installation. The Assembly helped pass into law real property tax exemptions for the use of digesters and renewable power generation. For more information about renewables, digesters and other agriculture energy programs, visit www.nyserda.ny.gov or call 1-866-NYSEMDA (697-3732).

**Farm wineries, cideries, breweries, distilleries and meaderies**

The number of farm-based beverage producers has grown dramatically in recent years as a result of several new laws. Since 2011, the state has added numerous new licensed farm wineries, farm distilleries, farm breweries, farm cideries and farm meaderies, which support New York State agricultural products, such as hops, grains, apples, grapes, other fruits and honey.

The New York Legislature supports the growth of farm beverages produced in the state in many ways. Legislation has been enacted that has increased production capacity and expanded the types of establishments a manufacturer can operate, as well as limit them to conduct tastings and sell the beverages they make by the glass or bottle without requiring an additional license. These laws help New York’s farm beverage producers draw more tourists and increase profitability by enabling them to sell and offer tastings of cider, beer, wine, mead and spirits. Another law authorizes the sale of ice cream with up to 5% beer, wine, cider, mead or spirits included in its ingredients without special licensing. As with hard cider, mead and ice cream with alcohol can be sold in grocery stores.

**For additional information about farm programs, visit www.agriculture.ny.gov**