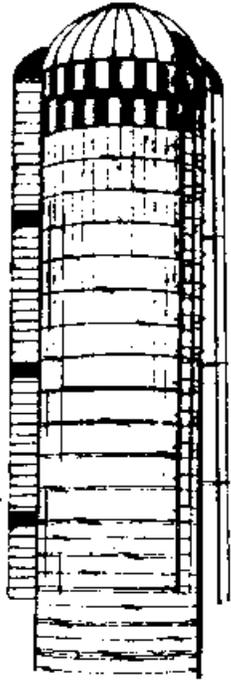


## Farm Building Exemptions – §483-a



### Agricultural Structures With Certain Limited Uses

**§483-a. Farm silos, farm feed grain storage bins, commodity sheds, bulk milk tanks and coolers, and manure storage and handling facilities.**

1. Structures permanently affixed to agricultural land for the purpose of preserving and storing forage in edible condition, farm feed grain storage bins, commodity sheds, manure storage and handling facilities, and bulk milk tanks and coolers used to hold milk awaiting shipment to market shall be exempt from taxation, special ad valorem levies and special assessments.

2. The exemption provided by subdivision one of this section shall only be granted upon the application of the owner of the property upon which such structures are located, on a form to be prescribed by the state board. Such application shall be filed on or before the appropriate taxable status date with the assessor of the municipality having the power to assess real property. Once an exemption is granted, no renewal thereof shall be necessary.

3. For the purposes of this section, the terms "farm feed grain storage bin" and "commodity shed" shall mean a limited use structure designed and used for the storage of grains, feed grains and other feed components which may have a flat or conical bottom and is designed specifically for on farm storage.

*From Real Property Tax Law - As of September 28, 1998*