

## Senate Passes Larkin Bill To Assist Fruit Farmers

WILLIAM J. LARKIN JR. June 7, 2005

The New York State Senate today passed legislation (S.4018), sponsored by Senator Bill Larkin (R-C, Cornwall-on-Hudson), to grant a partial real property tax exemption for cold storage facilities used to hold fruit grown by New York farmers.

"Under current law, there is no real property tax exemption for cold storage facilities on fruit farms," said Senator Larkin. "However, there is a full real property tax exemption for farm silos, farm feed grain storage bins, and bulk milk tanks and coolers. But why not for the farmer who is storing fruit awaiting shipment to market? This bill would include these structures in the list of storage facilities eligible for tax breaks."

Cold storage facilities used to store locally produced fruit are specialized facilities designed to store fruit. Since there is the possibility that such cold storage facilities can later be converted and used for other commercial purposes after being used to store fruit, this bill grants an exemption for one-half of the assessed real property value of such facilities.

The bill was sent to the Assembly.