



NEW YORK STATE SENATOR

William Larkin

## Larkin Bill Gives Farmers Property Tax Breaks

[WILLIAM J. LARKIN JR.](#) August 1, 2005

Legislation sponsored by Senator Bill Larkin (R-C, Cornwall-on-Hudson) to grant a partial agricultural property tax credit to farmers has passed the Senate by a vote of 60-1.

The bill (S.4017) would give a real property school tax break to farmers who earn at least 40 percent but less than two-thirds of their family's gross income directly from farming.

"Under current law, farmers who earn at least two-thirds of their gross income from the farm are eligible for a full tax credit on their school district property taxes, but those earning less than two-thirds of their income from farming receive no breaks at all," said Senator Larkin. "The law should recognize that many farmers and members of their families have to supplement their income or secure health insurance by working part-time jobs away from the farm. For example, a grower may have a part-time job driving a school bus in the morning. This outside income, if it's more than one-third of his total yearly income, would make him completely ineligible for any school tax credit. This bill would grant that credit and help our local growers, especially the smaller family run farms."

Larkin stated that the current law, in effect, grants tax credits to large farms (i.e. 100 acres or more) that have full-time operators, but has begun to exclude an increasing number of part-time farmers who still trying to operate smaller 50-acre farms on a part-time basis. This bill readjusts the law to reflect changes in the agricultural community which now has a higher

proportion of farmers who spend less than 100 percent of their time working on the farm.

"This measure should help to retain small farms, open spaces, and working landscapes," said Larkin. "The retention of working landscapes is particularly important in the Hudson Valley where we are experiencing rapid suburban development pressures. Irreplaceable farmland is being lost at an alarmingly high rate. This bill should help to slow down that rapid loss."

The only member of the Senate voting against the Larkin bill was Senator Thomas K. Duane of Manhattan. The bill now goes to the Assembly.