Supervisor
JESSE M. ROBBINS

Town Clerk
DARLENE H. NYGREN

Highway Superintendent
GREGORY M. JOHNSON

Assessor
BOBBI J. ELDERKIN



Councilmen
JAMES B. ANDREWS
PAUL A. GUSTAFSON
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Agricultural Building Permit Exemption Form

Name: _____

Address: _____

_____

Property address for agricultural structure if different from above: _____

_____

Section: _____ Block: _____ Lot: _____

☐ New Construction ☐ Addition

Total square footage of project: _____

Estimated cost of project: _____

Proposed use of structure: _____

AGRICULTURAL BUILDING. A structure designed and constructed to house farm equipment, farm implements, poultry, livestock, hay, grain, or other horticultural products. This structure shall not be a place of human habitation or a place of employment where agricultural products are processed, treated, or packaged, nor shall it be a place used by the public.

Agricultural buildings are subject to all provisions of the 2020 Property Maintenance Code of New York State.

Owner or Representative Signature: _____ Date: _____

Tax Exemption Information

Section 483 provides a ten-year exemption to structures and buildings essential to the operations of lands "actively devoted to agricultural" (§ 483(1)). The quoted phrase is defined in subdivision 4 as "lands not less than five acres in area actually used in bona fide agricultural or horticultural production and carried on for profit." Clearly, then, if the parcel's total acreage is less than five acres, no building thereon will qualify under Section 483. But if the total acreage equals or barely exceeds five acres and if the exclusion of the land under the buildings would reduce the acreage to less than five acres, statutory interpretation is necessary. If the building does not meet the criteria for "agricultural" it will be assessed at full value.