



**A MESSAGE FROM**  
Speaker of the Assembly  
Carl E. Heastie

Dear Friend,

Agriculture is a major industry in New York. With more than 33,000 farms, the state produces everything from fruits and vegetables to craft beverages to Christmas trees and dairy products.

Challenging economic conditions can inject uncertainty into the lives of our state's farmers. I've prepared this brochure to outline just a few of New York's initiatives to support our state's largest industry. For more information about farm programs, please visit the New York State Department of Agriculture and Markets website at [agriculture.ny.gov](http://agriculture.ny.gov).

Please get in touch with my office if I can provide further assistance with this or any other issue.

Sincerely,

Carl E. Heastie  
Speaker of the Assembly

**District Office**  
250 Broadway, Suite 2301  
New York, NY 10007  
212-312-1400

**Albany Office**  
Room 932, LOB  
Albany, NY 12248  
518-455-3791

[speaker@nyassembly.gov](mailto:speaker@nyassembly.gov)

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# Agriculture

in NEW YORK STATE



**COURTESY OF**  
Speaker of the Assembly  
Carl E. Heastie

This brochure outlines some of the many New York State initiatives that support our state's farmers. For more information about farm programs, visit [AGRICULTURE.NY.GOV](http://AGRICULTURE.NY.GOV)

## NOURISH NY

Nourish NY helps food banks and pantries 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](http://agriculture.ny.gov/NourishNY) for more information.

## NY FARMNET

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 on topics such as:

- Financial analysis
- Business planning
- Farming as a family
- Personal well-being
- Retirement & estate planning
- Business transfers

Services are available to all farms in New York state, large and small. Go to [cals.cornell.edu/nyfarmnet](http://cals.cornell.edu/nyfarmnet) or call 800-547-FARM (3276) for more information.

## FARM-TO-SCHOOL INITIATIVES

New York's Farm-to-School program allows farmers across the state to sell food products or beverages directly to schools or work with distributors to sell to schools that incorporate New York State ingredients into their menus. Program participation offers farmers the potential for significant sales, new market outlets and a chance to promote their business to school communities. For more information, please visit [agriculture.ny.gov/farming/farm-school](http://agriculture.ny.gov/farming/farm-school) or call 518-388-1272.

## FARM WINERIES, CIDERIES, BREWERIES, DISTILLERIES AND MEADERIES

Small craft manufacturers of spirits, cider and mead are now authorized to ship their products directly to consumers within New York and those in other states with similar shipping privileges. This recent law makes New York craft beverage industry standards on par with New York wine manufacturers, allows more sales opportunities across new markets and gives consumers broader access to products.

Legislation that was previously enacted increased production capacity and expanded the types of establishments a manufacturer can operate, as well as allowed 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. Other laws authorized the sale of ice cream with up to 5% beer, wine, cider, mead or spirits included in its ingredients without special licensing.



## AGRICULTURAL LAND TAX RELIEF

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.

Farmers can receive a reduced agricultural real property assessment for four years on new orchard, vineyard and hopyard acreage of at least seven acres without having to meet the \$10,000 farm sales eligibility requirement. Farms that produce Christmas trees can receive a reduced agricultural real property assessment for five years.

For additional property tax information, visit [agriculture.ny.gov](http://agriculture.ny.gov) or call 800-554-4501, and visit the Department of Taxation and Finance website at [tax.ny.gov](http://tax.ny.gov) or call 518-591-5232.

## FARM WORKFORCE RETENTION CREDIT

If you are an employer of farmworkers or an owner of a farm employer, and you have an eligible farm employee (employed at least 500 hours), you are entitled to this refundable credit for tax years beginning on or after Jan. 1, 2017, and before Jan. 1, 2029.

Tax years beginning on or after	Credit amount per eligible farm employee
Jan. 1, 2017, and before Jan. 1, 2018	\$250
Jan. 1, 2018, and before Jan. 1, 2019	\$300
Jan. 1, 2019, and before Jan. 1, 2020	\$500
Jan. 1, 2020, and before Jan. 1, 2021	\$400
Jan. 1, 2021, and before Jan. 1, 2022	\$600
Jan. 1, 2022, and before Jan. 1, 2029	\$1,200

Visit [tax.ny.gov/bus/ct/farm\\_workforce\\_ret\\_credit.htm](http://tax.ny.gov/bus/ct/farm_workforce_ret_credit.htm) for more information.



## FARM EMPLOYER OVERTIME CREDIT

The Farm Employer Overtime Credit (FEOC) is now available to eligible farm employers. This credit will offset the costs of overtime hours, including fringe benefits and other costs.

Starting on	Hours in excess of	And no more than
Jan. 1, 2024	56 hours	60 hours
Jan. 1, 2026	52 hours	
Jan. 1, 2028	48 hours	
Jan. 1, 2030	44 hours	
Jan. 1, 2032	40 hours	

Visit [tax.ny.gov/pit/credits/farm-employer-overtime-credit.htm](http://tax.ny.gov/pit/credits/farm-employer-overtime-credit.htm) for more information on eligibility and how to claim the credit.

## INVESTMENT TAX CREDIT

Businesses that invest in buildings, machinery, or equipment can receive a New York State tax credit called the Investment Tax Credit (ITC). Eligible farmers with capital expenditures for agricultural activities that meet certain requirements may qualify for a higher 20% ITC rate. In addition, the 2023-24 state budget converted the ITC to a fully refundable tax credit for eligible farmers for five years through December 31, 2027, for certain property placed into service after January 1, 2023. Visit [tax.ny.gov/pit/credits/investment\\_tax\\_credit.htm](http://tax.ny.gov/pit/credits/investment_tax_credit.htm) for more information.

## SCHOOL PROPERTY TAX CREDIT FOR FARMERS

The farmers' school tax credit 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. Visit [tax.ny.gov/pit/credits/farmers\\_school\\_tax.htm](http://tax.ny.gov/pit/credits/farmers_school_tax.htm) for more information.

## AGRICULTURAL BUILDINGS TAX CREDIT

New York's Real Property Tax Law allows a ten-year property tax exemption for new or reconstructed farm structures and buildings essential to agricultural and horticultural use, including farmworker housing. Visit [agriculture.ny.gov/land-and-water/tax-credits-and-agricultural-assessments](http://agriculture.ny.gov/land-and-water/tax-credits-and-agricultural-assessments) to learn more.

## FARMWORKER HOUSING

Improvements undertaken by an agricultural producer for the construction or improvement of housing units for seasonal and year-round farmworkers (including dairy farmworkers) may be eligible for low-cost loans from the Housing Development Fund. Farm Credit East administers this program under an agreement with New York State Homes and Community Renewal (HCR).

The program also allows agricultural producers to receive funding for a joint housing project, provided that the total amount of the loan or loans does not exceed \$100,000 to any single producer.

For more information, visit Farm Credit East's website at [farmcrediteast.com](http://farmcrediteast.com) or call 800-562-2235. HCR offers additional information about the Farmworker Housing Program at [hcr.ny.gov/farmworker-housing-program-fwh](http://hcr.ny.gov/farmworker-housing-program-fwh).

## ENERGY AND AGRICULTURE

The New York State Energy Research and Development Authority (NYSERDA) helps farms improve their energy efficiency, which can boost production, save money and reduce reliance on fossil fuels. The Agriculture Energy Audit Program provides financial assistance and technical support to help farmers and producers identify and plan for energy efficiency upgrades. NYSERDA also promotes renewable energy solutions such as solar and wind power through financial incentives for installation. For more information about NYSERDA's agriculture energy programs, visit [nyserdera.ny.gov/PutEnergyToWork/Industry-Energy-Solutions/Agriculture](http://nyserdera.ny.gov/PutEnergyToWork/Industry-Energy-Solutions/Agriculture) or call 1-866-NYSERDA (697-3732).

Real property tax exemptions are available for the use of anaerobic digester systems and renewable power generation. Contact the Department of Taxation and Finance at 518-591-5232, or visit [tax.ny.gov](http://tax.ny.gov) to learn more and check eligibility.

For additional information about available farm programs, visit [AGRICULTURE.NY.GOV](http://AGRICULTURE.NY.GOV)



This brochure offers a general overview of information to help you better understand the topic. There may be new or changed legislation since this brochure's publication date. It is not a substitute for the text of the law or legal advice.