



NEW YORK STATE SENATOR

William Larkin

## Larkin Bill Helps Late Farmers Receive Tax Break

[WILLIAM J. LARKIN JR.](#) April 24, 2006

In an effort to further assist the state's farmers, Senator Bill Larkin (R-C, Cornwall-on-Hudson) has introduced legislation (S.7224) in the State Senate that would allow farmers to obtain a waiver if, for certain reasons, they miss the filing deadline for an agricultural real property tax exemption.

"We make allowances for senior citizens who miss the deadline; we should do the same for the state's farmers," said Senator Larkin. "This bill simply recognizes that certain life events may interfere with someone's ability to apply for the agricultural tax exemption they are entitled to and would have received if they filed on time. It is one small way to help the state's struggling farmers and make sure they receive the breaks they deserve."

According to the bill, the delay in filing must be due to either: the death of the applicant's spouse or other close relative; the illness of the applicant or the applicant's close relative, as certified by a physician; or the applicant can show the taxing jurisdiction some other good cause why a timely application could not have been filed, such as the occurrence of a natural disaster, adverse weather conditions, or the failure of the applicant's agent to file the real property tax exemption application.