

Boarding Farm Campaign

The Council's greatest legislative success has been the recognition that Horse Boarding is an agricultural industry. As late as 1994, horses were not considered an agricultural commodity within the state, and as late as 1996 horse boarding was considered as a commercial enterprise. The Horse Council in conjunction with the Farm Bureau mounted a strong campaign to change this. The chronology of this legislative journey is as follows:

1. In 1994/1995, the horse was recognized as an agricultural animal versus a companion animal.
2. In 1996, horse-boarding farms are given the right for an Agricultural Tax Assessment provided the County approves. This is implemented in a very haphazard manner around the state.
3. In 2000, horse boarding farms are given the right to sales tax relief on items purchased for the farm.
4. In 2001, horse-boarding farms are given the right to claim the 10-year tax exemption on new and remodeled buildings.
5. In 2001, horse-boarding farms are officially written into and included in the state's "Right to Farm" law.
6. In 2002, the "County Rule" portion of the Agricultural Assessment is rescinded.

The final result is that horse boarding farms are now full fledged farms with all the ensuing rights and economic benefits that accrue to that designation. We have not listed the applicable sections of laws as this would be too unwieldy. If you need the specific law, then we recommend searching the NY State Assembly Website at <http://www.assembly.state.ny.us/>.