S T A T E   O F   N E W   Y O R K

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2859--A

2011-2012 Regular Sessions

I N   S E N A T E

February 2, 2011
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Introduced by Sens. DeFRANCISCO, GRIFFO, LARKIN, MAZIARZ, O'MARA,
  SEWARD, YOUNG -- read twice and ordered printed, and when printed to
  be committed to the Committee on Local Government -- recommitted to
  the Committee on Local Government in accordance with Senate Rule 6,
  sec. 8 -- committee discharged, bill amended, ordered reprinted as
  amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to providing tax
  abatement for private landowners who allow snowmobiling on such land

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

 1   Section 1. The real property tax law is amended by adding a new
 2 section 497 to read as follows:
 3   S 497. REAL PROPERTY TAX ABATEMENT FOR PRIVATE LANDOWNERS IN CERTAIN
 4 INSTANCES. 1. A REAL PROPERTY TAX ABATEMENT OF TEN PERCENT SHALL BE
 5 GRANTED TO PRIVATE LANDOWNERS WHO ALLOW THE PUBLIC TO SNOWMOBILE ON SUCH
 6 LAND.
 7   2. THE LANDOWNER SHALL APPLY FOR THE TAX ABATEMENT AUTHORIZED BY
 8 SUBDIVISION ONE OF THIS SECTION WITH THE TAX ASSESSOR'S OFFICE OF THE
 9 COUNTY IN WHICH SUCH LAND IS LOCATED. THE TAX ASSESSOR SHALL GRANT A TAX
10 ABATEMENT OF TEN PERCENT TO A LANDOWNER PURSUANT TO SUBDIVISION ONE OF
11 THIS SECTION PROVIDED THAT SUCH ABATEMENT SHALL NOT APPLY TO THAT
12 PORTION OF TAXES ASCRIBABLE TO STRUCTURES OR IMPROVEMENTS UPON THE
13 SUBJECT PARCEL AND FURTHER PROVIDED THAT SUCH ABATEMENT SHALL BE LIMITED
14 TO THOSE PARCELS CROSSED BY A TRAIL WHICH IS MAINTAINED BY A COUNTY,
15 CITY, TOWN OR VILLAGE AS PART OF A SYSTEM OF TRAILS ELIGIBLE FOR STATE
16 AID PURSUANT TO SECTION 27.17 OF THE PARKS, RECREATION AND HISTORIC
17 PRESERVATION LAW.
18   3. THE STATE SHALL REIMBURSE A COUNTY FOR THE AMOUNT OF ABATEMENTS
19 GRANTED PURSUANT TO SUBDIVISION ONE OF THIS SECTION PROVIDED, HOWEVER,
20 THAT NO FUNDS COLLECTED PURSUANT TO SECTION 21.07 OF THE PARKS, RECRE-
21 ATION AND HISTORIC PRESERVATION LAW SHALL BE USED FOR SUCH PURPOSE.
22   S 2. This act shall take effect immediately.

     EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                    [ ] is old law to be omitted.
                                                           LBD01698-02-2