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I N   S E N A T E

May 27, 2014

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Introduced by Sen. GRISANTI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to conservation easement agreement exemptions for certain towns

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

1     Section 1. Subdivision 1 and paragraphs (a) and (d) of subdivision 3  
2     of section 491 of the real property tax law, as added by chapter 296 of  
3     the laws of 2009, are amended to read as follows:

4     1. Applicability. A town having a population of not less than twenty-  
5     seven thousand six hundred and not more than twenty-seven thousand seven  
6     hundred that is located in a county having a population of not less than  
7     nine hundred fifty thousand and not more than nine hundred fifty-one  
8     thousand, based upon the [latest] TWO THOUSAND decennial federal census,  
9     is hereby authorized to adopt a local law to provide that real property  
10    whose interests or rights have been acquired for the purpose of the  
11    preservation of an open space or an open area, as authorized in section  
12    two hundred forty-seven of the general municipal law, may be partially  
13    exempt from local real property taxation, provided that the owner or  
14    owners of such real property enter into a conservation easement agree-  
15    ment with the municipality in accordance with the procedures specified  
16    in subdivision three of this section. A county having a population of  
17    not less than nine hundred fifty thousand and not more than nine hundred  
18    fifty-one thousand, based upon the [latest] TWO THOUSAND decennial  
19    federal census may, by local law, and any school district, all or part  
20    of which is located in a town having a population of not less than twen-  
21    ty-seven thousand six hundred and not more than twenty-seven thousand  
22    seven hundred that is located in a county having a population of not  
23    less than nine hundred fifty thousand and not more than nine hundred  
24    fifty-one thousand, may, by resolution, exempt such property from its  
25    taxation in the same manner and to the same extent as such town has  
26    done.

27    (a) Any owner or owners of land may submit a proposal to the town  
28    board of a town having a population of not less than twenty-seven thou-

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

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1 sand six hundred and not more than twenty-seven thousand seven hundred  
2 that is located in a county having a population of not less than nine  
3 hundred fifty thousand and not more than nine hundred fifty-one thou-  
4 sand, based upon the [latest] TWO THOUSAND decennial federal census, for  
5 the granting of interest or rights in real property for the preservation  
6 of open space or areas. Such proposal shall be submitted in such a  
7 manner and form as may be prescribed by the conservation board of such  
8 town.

9 (d) The town board, after receiving the reports of the conservation  
10 board of a town having a population of not less than twenty-seven thou-  
11 sand six hundred and not more than twenty-seven thousand seven hundred  
12 that is located in a county having a population of not less than nine  
13 hundred fifty thousand and not more than nine hundred fifty-one thou-  
14 sand, based upon the [latest] TWO THOUSAND decennial federal census, and  
15 after such public hearing, may adopt the proposal or any modification  
16 thereof it deems appropriate or may reject it in its entirety.

17 S 2. This act shall take effect immediately.