

4257

2009-2010 Regular Sessions

I N A S S E M B L Y

February 2, 2009

Introduced by M. of A. CROUCH, BACALLES -- Multi-Sponsored by -- M. of
A. BURLING, FINCH, GIGLIO, OAKS -- read once and referred to the
Committee on Environmental Conservation

AN ACT to amend the environmental conservation law and the real property
tax law, in relation to providing for a real property tax abatement
for land subject to freshwater wetland regulation

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

1 Section 1. Section 24-0905 of the environmental conservation law, as
2 amended by chapter 654 of the laws of 1977, is amended to read as
3 follows:
4 S 24-0905. Tax abatement.
5 Any freshwater wetland subject to land use regulations pursuant to
6 section 24-0903 of this [article] TITLE or subject to a cooperative
7 agreement pursuant to section 24-0901 of this [article] TITLE shall be
8 deemed subject to a limitation on the use of such wetlands for the
9 purposes of REAL property tax evaluation, in the same manner as if an
10 easement or right had been acquired pursuant to the general municipal
11 law. [Assessed] THE ASSESSED value OF SUCH FRESHWATER WETLAND shall be
12 based, during the duration of such agreement or regulations, on the uses
13 remaining to the owner thereof AS DETERMINED BY THE ASSESSING UNIT, AS
14 DEFINED IN SECTION ONE HUNDRED TWO OF THE REAL PROPERTY TAX LAW, PURSU-
15 ANT TO RULES AND REGULATIONS PROMULGATED BY THE STATE BOARD OF REAL
16 PROPERTY SERVICES. THE TAX ABATEMENT PROVIDED BY THIS SECTION SHALL
17 ONLY BE GRANTED UPON SUBMISSION TO THE ASSESSING UNIT OF AN APPLICATION
18 THEREFOR, IN SUCH FORM AS SHALL BE ESTABLISHED BY THE STATE BOARD OF
19 REAL PROPERTY SERVICES.
20 S 2. The environmental conservation law is amended by adding a new
21 section 24-0907 to read as follows:
22 S 24-0907. EFFECT OF TAX ABATEMENT.

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

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1 THE TOTAL REAL PROPERTY TAX SAVINGS PROVIDED BY EACH REAL PROPERTY TAX
2 AUTHORITY PURSUANT TO SECTION 24-0905 OF THIS TITLE SHALL BE A STATE
3 CHARGE WHICH SHALL BE PAYABLE BY THE DEPARTMENT PURSUANT TO INFORMATION
4 PROVIDED BY AND SUBJECT TO A PROCEDURE ESTABLISHED BY THE STATE BOARD OF
5 REAL PROPERTY SERVICES.

6 S 3. Section 202 of the real property tax law is amended by adding a
7 new subdivision 1-c to read as follows:

8 1-C. (A) THE STATE BOARD SHALL PROMULGATE A STATEWIDE STANDARD APPLI-
9 CATION FORM FOR THE TAX ABATEMENT FOR FRESHWATER WETLANDS GRANTED PURSU-
10 ANT TO SECTION 24-0905 OF THE ENVIRONMENTAL CONSERVATION LAW. SUCH FORM
11 SHALL INCLUDE ALL SUCH INFORMATION AS THE BOARD SHALL DETERMINE IS
12 NECESSARY FOR AN ASSESSING UNIT TO DETERMINE THE AMOUNT OF SUCH TAX
13 ABATEMENT ON THE APPROPRIATE FRESHWATER WETLAND.

14 (B) THE STATE BOARD SHALL PROMULGATE RULES AND REGULATIONS PROVIDING
15 FOR THE DETERMINATION OF THE TAX ABATEMENTS TO BE GRANTED TO FRESHWATER
16 WETLANDS BY ASSESSING UNITS PURSUANT TO SECTION 24-0905 OF THE ENVIRON-
17 MENTAL CONSERVATION LAW.

18 S 4. This act shall take effect immediately; except that sections one
19 and two of this act shall take effect on the first of January next
20 succeeding the date on which it shall have become a law and shall apply
21 to real property with a taxable status date on or after such date.