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

5685

2009-2010 Regular Sessions

I N A S S E M B L Y

February 17, 2009

Introduced by M. of A. CONTE, ALFANO, KOLB, RAIA, SALADINO -- Multi-Sponsored by -- M. of A. BACALLES, BUTLER, CROUCH, FINCH, McKEVITT, MOLINARO, OAKS, THIELE, TOWNSEND, WALKER -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a limited exemption from real property taxes to benevolent orders

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

Section 1. The real property tax law is amended by adding a new section 421-l to read as follows:

S 421-L. LIMITED EXEMPTION FROM LOCAL PROPERTY TAXES; BENEVOLENT ORDERS. 1. AFTER A PUBLIC HEARING, THE GOVERNING BODY OF A COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL LAW AND A SCHOOL DISTRICT MAY ADOPT A RESOLUTION PROVIDING FOR AN EXEMPTION PURSUANT TO THIS SECTION. REAL PROPERTY OWNED BY A BENEVOLENT ORDER, PROVIDED FOR IN SECTION TWO OF THE BENEVOLENT ORDERS LAW, SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF TWENTY-FIVE PERCENT OF THE ASSESSED VALUE OF SUCH REAL PROPERTY.

2. AN EXEMPTION MAY BE GRANTED PURSUANT TO THIS SECTION ONLY UPON APPLICATION BY THE OWNER OF THE PROPERTY ON A FORM PRESCRIBED OR APPROVED BY THE STATE BOARD. THE APPLICATION SHALL BE FILED WITH THE ASSESSOR OF THE APPROPRIATE COUNTY, CITY, TOWN OR VILLAGE ON OR BEFORE THE TAXABLE STATUS DATE OF SUCH COUNTY, CITY, TOWN OR VILLAGE.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such effective date.

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

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