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

S. 3647 A. 7199

2009-2010 Regular Sessions

S E N A T E - A S S E M B L Y

March 26, 2009

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

IN ASSEMBLY -- Introduced by M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the county law, in relation to payment in lieu of taxes for property acquired for open space, park or recreational purposes in the town of Southampton, county of Suffolk

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

Section 1. The county law is amended by adding a new section 233-c to read as follows:

S 233-C. PAYMENT IN LIEU OF TAXES FOR PROPERTY ACQUIRED FOR OPEN SPACE, PARK OR RECREATIONAL PURPOSES. THE COUNTY OF SUFFOLK HAVING ACQUIRED CERTAIN PROPERTY FOR OPEN SPACE, PARK OR RECREATIONAL PURPOSES IN THE TOWN OF SOUTHAMPTON SHALL HAVE THE POWER AND AUTHORITY WITH RESPECT TO SUCH PROPERTY, TO PAY OR TRANSFER OUT OF ANY COUNTY FUNDS AVAILABLE TO IT, ANNUAL SUMS IN LIEU OF TAXES TO THE AFFECTED TAXING JURISDICTIONS, IN ORDER THAT NONE OF SUCH TAXING JURISDICTION SHALL SUFFER AN INEQUITABLE LOSS OF REVENUE BY VIRTUE OF SUCH OPEN SPACE, PARK OR RECREATIONAL PROPERTY; PROVIDED FURTHER, THAT THE AMOUNT SO PAID OR TRANSFERRED FOR ANY YEAR SHALL NOT EXCEED THE ANNUAL TAX ON SUCH PROPERTY WHICH WOULD HAVE BEEN LEVIED IF THE PROPERTY WERE NOT EXEMPT, BASED UPON THE ASSESSMENT OF SUCH PROPERTY FOR THE TAXABLE YEAR IMMEDIATELY PRECEDING THE EFFECTIVE DATE OF THIS SECTION. AS USED IN THIS SECTION, THE TERM "TAXING JURISDICTION" MEANS ANY SCHOOL DISTRICT IN THE TOWN OF SOUTHAMPTON.

S 2. This act shall take effect immediately.

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

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