

742

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

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

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to the discretion of localities in granting exemptions for certain organizations and to repeal certain provisions of the real property tax law relating thereto

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

1 Section 1. Paragraph (a) of subdivision 1 of section 420-a of the real
2 property tax law, as amended by chapter 920 of the laws of 1981, is
3 amended to read as follows:
4 (a) Real property owned by a corporation or association organized or
5 conducted exclusively for religious, charitable, hospital, educational,
6 [or moral or mental improvement of men, women or children purposes,] or
7 for two or more such purposes, and used exclusively for carrying out
8 thereupon one or more of such purposes either by the owning corporation
9 or association or by another such corporation or association as herein-
10 after provided shall be exempt from taxation as provided in this
11 section.
12 S 2. Paragraph (a) of subdivision 1 of section 420-b of the real prop-
13 erty tax law, as added by chapter 919 of the laws of 1981, is amended to
14 read as follows:
15 (a) Real property owned by a corporation or association which is
16 organized exclusively for PURPOSES RELATED TO THE MORAL OR MENTAL
17 IMPROVEMENT OF MEN, WOMEN, OR CHILDREN, OR FOR bible, tract, benevolent,
18 missionary, infirmity, public playground, scientific, literary, bar
19 association, medical society, library, patriotic or historical purposes,
20 for the development of good sportsmanship for persons under the age of
21 eighteen years through the conduct of supervised athletic games, for the
22 enforcement of laws relating to children or animals, or for two or more

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

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1 such purposes, and used exclusively for carrying out thereupon one or
2 more of such purposes either by the owning corporation or association,
3 or by another such corporation or association as hereinafter provided,
4 shall be exempt from taxation; provided, however, that such property
5 shall be taxable by any municipal corporation within which it is located
6 if the governing board of such municipal corporation, after public hear-
7 ing, adopts a local law, ordinance or resolution so providing. None of
8 the following subdivisions of this section providing that certain prop-
9 erties shall be exempt under circumstances or conditions set forth in
10 such subdivisions shall exempt such property from taxation by a munici-
11 pal corporation whose governing board has adopted a local law, ordinance
12 or resolution providing that such property shall be taxable pursuant to
13 this subdivision.

14 S 3. Subdivision 1 of section 420-b of the real property tax law is
15 amended by adding a new paragraph (d) to read as follows:

16 (D) PROPERTY ORGANIZED EXCLUSIVELY FOR PURPOSES RELATED TO THE MORAL
17 OR MENTAL IMPROVEMENT OF MEN, WOMEN, OR CHILDREN SHALL INCLUDE EACH OF
18 THE FOLLOWING CATEGORIES OF REAL PROPERTY. SUCH PROPERTY SHALL BE OWNED
19 BY A CORPORATION CLASSIFIED AS TAX EXEMPT OR NOT-FOR-PROFIT UNDER THE
20 FEDERAL INTERNAL REVENUE CODE. ANY SUCH CATEGORY MAY BE SUBJECT TO TAXA-
21 TION PROVIDED A LOCAL LAW, ORDINANCE, OR RESOLUTION IS PASSED CONSISTENT
22 WITH THIS SECTION:

23 (I) ARTS. REAL PROPERTY PRIMARILY USED TO FACILITATE OR ENHANCE THE
24 ARTS;

25 (II) SCIENCES. REAL PROPERTY PRIMARILY USED IN THE STUDY OF SCIENCES,
26 BIOLOGY, AND HORTICULTURE;

27 (III) BENEFIT OF ANIMALS. REAL PROPERTY PRIMARILY USED FOR THE BENEFIT
28 OF NON-HUMAN ANIMALS;

29 (IV) OPEN SPACE. REAL PROPERTY WHICH IS OPEN TO THE PUBLIC, IS PRIMA-
30 RILY UNIMPROVED, AND IS KEPT OPEN FOR HIKING, WALKING, OR FORMS OF EXER-
31 CISE WHICH DO NOT COMMONLY USE MECHANIZED DEVICES EXCEPT BY THOSE
32 PERSONS WHO ARE DISABLED OR OTHERWISE UNABLE TO WALK WITHOUT MECHANIZED
33 ASSISTANCE. SUCH OPEN SPACE MAY BE OPEN TO THE PUBLIC UPON THE PAYMENT
34 OF A FEE WHICH IS DIRECTLY RELATED TO THE COSTS OF MAINTAINING AND
35 IMPROVING THE PROPERTY. OPEN SPACE SHALL NOT INCLUDE ANY PROPERTY OR
36 PORTION OF PROPERTY FROM WHICH THE PUBLIC IS EXCLUDED EXCEPT FOR EXCLU-
37 SIONS SOLELY FOR PUBLIC HEALTH PURPOSES AS DETERMINED BY A GOVERNMENTAL
38 AGENCY OR FOR PUBLIC SAFETY AS DETERMINED BY THE PROPERTY OWNER, WITH
39 SUCH DETERMINATION TO BE REVIEWABLE IN ANY COURT OF EQUITY JURISDICTION;
40 PROVIDED, HOWEVER A PRESUMPTION SHALL ATTACH THAT THE PROPERTY OWNER'S
41 DETERMINATION IS REASONABLE. ATTORNEYS FEES MAY BE AWARDED, AT THE
42 DISCRETION OF THE COURT, FOR ANY PREVAILING PARTY WHO COMMENCES OR
43 DEFINES A CIVIL ACTION BASED ON THE PUBLIC SAFETY EXCLUSIONS PERMISSIBLE
44 BY THIS SUBPARAGRAPH;

45 (V) LAND TRUST. REAL PROPERTY WHICH IS PRIMARILY UNIMPROVED AND IS
46 OWNED BY A NOT-FOR-PROFIT CORPORATION AND ALL OF THE FOLLOWING CRITERIA
47 ARE MET: (1) THE NOT-FOR-PROFIT CORPORATION ENTERS INTO A CONTRACT WITH
48 THE ASSESSING UNIT PROVIDING THAT THE LAND IN THE LAND TRUST MAY NOT BE
49 SOLD OR ENCUMBERED EXCEPT BY MORTGAGE OR CONSERVATION EASEMENT, UNLESS
50 THE NOT-FOR-PROFIT CORPORATION, WITHIN THIRTY DAYS OF SUCH SALE OR
51 ENCUMBRANCE, ENTERS INTO A VALID CONTRACT TO PURCHASE LAND IN NEW YORK
52 STATE OF AT LEAST AN EQUAL VALUE TO BE PLACED IN A LAND TRUST, AND THE
53 NOT-FOR-PROFIT CORPORATION DOES SO PURCHASE SUCH LAND WITHIN ONE YEAR OF
54 ENTERING INTO SUCH PURCHASE AND SALE CONTRACT; (2) THE REAL PROPERTY IS
55 INCLUDED AS PART OF A LAWFULLY ENACTED COMPREHENSIVE PLAN BY THE COUNTY,
56 CITY, TOWN, OR VILLAGE IN WHICH SUCH REAL PROPERTY IS IN; OR IS IDENTI-

1 FIED IN AN OFFICIAL OPEN SPACE OR NATURAL RESOURCES PROTECTION PLAN DULY
2 ADOPTED BY A FEDERAL, STATE, OR LOCAL GOVERNMENT OR AGENCY THEREOF.
3 UNLESS THE GOVERNING BOARD OF THE COUNTY, CITY, TOWN OR VILLAGE IN WHICH
4 THE PROPERTY IS SITUATED PASSES A RESOLUTION TO THE CONTRARY, IF THE
5 PURCHASE, REFERRED TO IN CLAUSE ONE OF THIS SUBPARAGRAPH DOES NOT OCCUR
6 WITHIN THE TIME LIMITATIONS THEREUNDER, THE LAND TRUST SHALL BE LIABLE
7 FOR ALL TAX PAYMENTS WHICH IT WOULD HAVE PAID ON THE PROPERTY IT SOLD
8 FOR THE PERIOD OF TIME WHICH IT WOULD HAVE OWED SUCH TAX PAYMENTS TO ALL
9 LAWFUL TAXING JURISDICTIONS, UNLESS THE TITLE TO THE EQUALLY VALUED LAND
10 UNDER CONTRACT FOR PURCHASE AND SALE WAS DEEMED UNMARKETABLE, OR THE
11 SELLER OF SUCH PROPERTY WITHDREW THE OFFER TO SELL, IN WHICH CASE THE
12 LAND TRUST SHALL HAVE AN ADDITIONAL THREE HUNDRED SIXTY-FIVE DAYS TO
13 PURCHASE AND CLOSE TITLE ON ANOTHER PROPERTY IN NEW YORK STATE PURSUANT
14 TO THE PROVISIONS OF CLAUSE ONE OF THIS SUBPARAGRAPH;

15 (VI) NON-SCHOLASTIC EDUCATIONAL. REAL PROPERTY OWNED BY AN ORGANIZA-
16 TION WHICH IS TAX EXEMPT UNDER THE FEDERAL INTERNAL REVENUE CODE AND
17 WHICH IS PRIMARILY USED TO IMPROVE THE INTELLECTUAL CAPABILITIES OF
18 PERSONS, AND WHICH DOES NOT QUALIFY FOR TAX EXEMPTION PURSUANT TO
19 SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE; PROVIDED, HOWEVER, THAT
20 NOTWITHSTANDING THE PRECEDING PORTION OF THIS SUBPARAGRAPH, A PROPERTY
21 SHALL CONTINUE TO BE EXEMPT FROM TAXATION PURSUANT TO SECTION FOUR
22 HUNDRED TWENTY-A OF THIS TITLE WHEN SUCH PROPERTY IS OWNED BY A TAX
23 EXEMPT ENTITY AND IS: (1) USED FOR EDUCATIONAL PURPOSES IN THAT IT IS
24 USED AT LEAST ONE HUNDRED TWENTY DAYS A YEAR IN A MANNER WHICH SATISFIES
25 THE COMPULSORY EDUCATION REQUIREMENTS OF THE EDUCATION LAW; OR (2) IS
26 USED FOR EDUCATIONAL PURPOSES BY A TAX EXEMPT ORGANIZATION WHICH HOLDS A
27 CERTIFICATE OF REGISTRATION FROM THE BOARD OF REGENTS; OR (3) EACH ACRE
28 OF WHICH IS USED AT LEAST ONE HUNDRED TWENTY DAYS A YEAR TO INCREASE
29 KNOWLEDGE OF PERSONS AND SUCH PROPERTY IS OWNED BY AN INSTITUTION OF
30 HIGHER LEARNING OR A SCHOOL OF MEDICINE, DENTISTRY OR OSTEOPATHY CREATED
31 BY LAW OR OTHERWISE AUTHORIZED BY THE BOARD OF REGENTS OF THE STATE
32 UNIVERSITY OF NEW YORK TO CONFER DEGREES AND WHICH MEETS STANDARDS OF
33 EDUCATIONAL QUALITY COMPARABLE TO THOSE AS MAY BE ESTABLISHED FROM TIME
34 TO TIME BY THE BOARD OF REGENTS OF THE STATE UNIVERSITY OF NEW YORK;
35 SUCH TERMS SHALL ALSO INCLUDE PROPERTY OWNED BY AN ORGANIZATION CLAIMING
36 AN EXEMPTION FROM TAXATION FOR EDUCATIONAL PURPOSES WHICH IS USED TO
37 HOUSE INDIVIDUALS WHO ARE ACTIVELY ENGAGED AT LEAST ONE HUNDRED TWENTY
38 DAYS PER YEAR IN SEEKING TO SATISFY THE COMPULSORY EDUCATION REQUIRE-
39 MENTS OF THE EDUCATION LAW OR WHO ARE SEEKING A DEGREE, CERTIFICATE, OR
40 DIPLOMA, THROUGH A PROPERTY OWNER WHICH HOLDS A CERTIFICATE OF REGISTRA-
41 TION ISSUED BY THE BOARD OF REGENTS OR HOLDS A CHARTER GRANTED BY THE
42 NEW YORK STATE EDUCATION DEPARTMENT; OR (4) IS USED ACTIVELY AND EXCLU-
43 SIVELY AT LEAST SIXTY DAYS PER YEAR BY PERSONS UNDER THE AGE OF TWENTY-
44 ONE WHO ARE LEARNING SKILLS RELATED TO NATURE, THE OUTDOORS AND/OR
45 PERSONAL AND CIVIC RESPONSIBILITIES, PROVIDED, HOWEVER, THAT THE PROPER-
46 TY MAY ALSO BE USED FOR COMMUNITY MEETINGS OR OTHER EXEMPT PURPOSES WHEN
47 NO MORE THAN THE ACTUAL EXPENSES OF UTILIZING THE FACILITY ARE CHARGED
48 TO THE ORGANIZATION OR INDIVIDUAL; OR (5) IS USED FOR THE CARRYING OUT
49 OF EDUCATIONAL PURPOSES, INCLUDING PROPERTY NECESSARY FOR TRANSPORTATION
50 FACILITIES, ATHLETIC FACILITIES, PARKING FACILITIES, OR ADMINISTRATIVE
51 OFFICES IF OWNED BY AN ORGANIZATION WHICH QUALIFIES AS EXEMPT FOR EDUCA-
52 TIONAL PURPOSES UNDER SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE.

53 (VII) RECREATIONAL. REAL PROPERTY OWNED BY AN ORGANIZATION WHICH IS
54 TAX EXEMPT UNDER THE FEDERAL INTERNAL REVENUE CODE AND WHICH PROVIDES
55 RECREATIONAL OPPORTUNITY FOR PERSONS REGARDLESS OF ABILITY TO PAY.
56 RECREATIONAL OPPORTUNITIES MAY BE EITHER INDOORS OR OUTDOORS AND MAY

1 INCLUDE OVERNIGHT OPPORTUNITIES PRIMARILY FOR PERSONS UNDER THE AGE OF
2 TWENTY-ONE;

3 (VIII) MEDICAL PURPOSES. REAL PROPERTY OWNED BY AN ORGANIZATION WHICH
4 IS TAX EXEMPT UNDER THE FEDERAL INTERNAL REVENUE CODE AND WHICH IS NOT A
5 HOSPITAL AS DEFINED BY SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE, BUT
6 WHICH QUALIFIES AS A HOSPITAL AS DEFINED IN ARTICLE TWENTY-EIGHT OF THE
7 PUBLIC HEALTH LAW;

8 (IX) HOME CARE SERVICES. REAL PROPERTY OWNED BY AN ORGANIZATION WHICH
9 IS TAX EXEMPT UNDER THE FEDERAL INTERNAL REVENUE CODE AND IS A HOME CARE
10 SERVICES AGENCY AS DEFINED IN ARTICLE THIRTY-SIX OF THE PUBLIC HEALTH
11 LAW;

12 (X) RESIDENTIAL HEALTH CARE FACILITY. REAL PROPERTY OWNED BY AN ORGAN-
13 IZATION WHICH IS TAX EXEMPT AS A RESIDENTIAL HEALTH CARE FACILITY AS
14 DEFINED IN ARTICLE TWENTY-EIGHT OF THE PUBLIC HEALTH LAW;

15 (XI) OTHER MEDICAL PURPOSES. REAL PROPERTY WHICH IS OWNED BY AN ORGAN-
16 IZATION WHICH IS TAX EXEMPT UNDER THE FEDERAL INTERNAL REVENUE CODE AND
17 IS USED TO PROVIDE MEDICAL SERVICES TO PERSONS WITH LIMITED ECONOMIC
18 MEANS; PROVIDED, HOWEVER, THAT NOTWITHSTANDING THE PRECEDING PORTION OF
19 THIS SUBPARAGRAPH, A PROPERTY SHALL CONTINUE TO BE EXEMPT FROM TAXATION
20 PURSUANT TO SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE WHEN SUCH PROP-
21 erty IS OWNED BY A TAX EXEMPT ENTITY AND IS A HOSPICE FACILITY AS
22 DEFINED IN ARTICLE FORTY OF THE PUBLIC HEALTH LAW AS WELL AS A HOSPITAL
23 FACILITY OR INSTITUTION ENGAGED PRINCIPALLY IN PROVIDING SERVICES BY OR
24 UNDER THE SUPERVISION OF A PHYSICIAN FOR THE PREVENTION, DIAGNOSIS, OR
25 TREATMENT OF HUMAN DISEASE, PAIN, INJURY, DEFORMITY OR PHYSICAL CONDI-
26 TION AND WHICH IS CERTIFIED OR LICENSED PURSUANT TO ARTICLE TWENTY-EIGHT
27 OF THE PUBLIC HEALTH LAW, AND WHICH ON AN ONGOING AND CONSTANT BASIS
28 PROVIDES OR OFFERS OVERNIGHT ACCOMMODATIONS TO THOSE IN NEED OF SUCH
29 MEDICAL SERVICES. IT SHALL ALSO INCLUDE FACILITIES OWNED BY A HOSPITAL
30 FACILITY OR CORPORATION RELATED THERETO WHICH PROVIDES MEDICAL CARE,
31 EVEN IF NOT ON A CONSTANT BASIS. IT SHALL ALSO INCLUDE RELATED PARKING
32 FACILITIES WHICH ARE OWNED BY THE HOSPITAL FACILITY OR HOSPICE FACILITY
33 OR A CORPORATION RELATED THERETO WHICH IS EXEMPT FROM TAXATION AND
34 GENERALLY USED ON AN ONGOING BASIS PRIMARILY BY HOSPITAL FACILITY OR
35 HOSPICE FACILITY EMPLOYEES, PATIENTS, AND VISITORS. IT SHALL NOT INCLUDE
36 LIVING ACCOMMODATION FOR HOSPITAL PERSONNEL OR THEIR FAMILIES;

37 (XII) INTERDENOMINATIONAL CENTERS. (1) REAL PROPERTY OWNED BY A CORPO-
38 RATION ORGANIZED FOR THE PURPOSES OF ESTABLISHING AN INTERDENOMINATIONAL
39 CENTER TO ASSIST IN THE WORK OF, AND TO PROMOTE COOPERATION AMONG, VARI-
40 OUS RELIGIOUS DENOMINATIONS, AND TO ACQUIRE OR ERECT A BUILDING OR
41 BUILDINGS FOR SUCH CENTER, AND TO LEASE A PORTION OR PORTIONS FOR USE BY
42 RELIGIOUS, EDUCATIONAL, MISSIONARY AND CHARITABLE CORPORATIONS OR ASSO-
43 CIATIONS; OR REAL PROPERTY LEASED TO CORPORATIONS ORGANIZED FOR SUCH
44 PURPOSES BY A CORPORATION ORGANIZED FOR PURPOSES WHICH ARE EXEMPT UNDER
45 THIS SECTION, OR SECTION FOUR HUNDRED TWENTY-A, FOUR HUNDRED TWENTY-TWO,
46 FOUR HUNDRED TWENTY-FOUR, FOUR HUNDRED TWENTY-SIX OR FOUR HUNDRED TWEN-
47 TY-EIGHT OF THIS TITLE, SHALL BE EXEMPT FROM TAXATION AND EXEMPT FROM
48 SPECIAL AD VALOREM LEVIES AND SPECIAL ASSESSMENTS TO THE EXTENT PROVIDED
49 IN SECTION FOUR HUNDRED NINETY OF THIS ARTICLE, TO THE SAME EXTENT AND
50 SUBJECT TO THE SAME CONDITIONS AND EXCEPTIONS AS PROPERTY OF A CORPO-
51 RATION ORGANIZED EXCLUSIVELY FOR RELIGIOUS, EDUCATIONAL, MISSIONARY OR
52 CHARITABLE PURPOSES.

53 (2) IN ADDITION TO ANY OTHER RENTAL FEES CHARGED FOR SUCH USE, WITH
54 THE CONSENT OF EACH CORPORATION OR ASSOCIATION LEASING A PORTION OF SUCH
55 REAL PROPERTY, THE INTERDENOMINATIONAL CENTER MAY REQUIRE EACH LESSEE TO
56 MAKE ANNUAL PAYMENTS INTO A CAPITAL IMPROVEMENT FUND TO BE USED EXCLU-

SIVELY FOR CAPITAL IMPROVEMENTS, IN ACCORDANCE WITH A CAPITAL IMPROVEMENT PLAN ADOPTED OR UPDATED ANNUALLY BY THE INTERDENOMINATIONAL CENTER. FOR PURPOSES OF THIS SUBPARAGRAPH, "CAPITAL IMPROVEMENT" SHALL MEAN ANY ADDITION TO, REPLACEMENT OF, OR REMODELING OF PHYSICAL PLANT, STRUCTURES, OR EQUIPMENT NOW OR HEREAFTER OWNED BY AN INTERDENOMINATIONAL CENTER, WHICH IS USED OR IS TO BE USED IN CONNECTION WITH THE OPERATION OF THE INTERDENOMINATIONAL CENTER, AND WHICH SHALL INCLUDE IMPROVEMENTS TO LAND, BUT NOT LAND ITSELF;

(XIII) PRIMARILY CHARITABLE PURPOSES. AN ACTIVITY CONDUCTED ON REAL PROPERTY OWNED BY AN ORGANIZATION WHICH IS TAX EXEMPT UNDER THE FEDERAL INTERNAL REVENUE CODE, AND WHICH ACTIVITY ACTUALLY AND PRIMARILY ALLEVIATES THE CONDITION OF POOR, OR PHYSICALLY OR MENTALLY DISABLED PERSONS; PROVIDED, HOWEVER, THAT NOTWITHSTANDING THE PRECEDING PORTION OF THIS SUBPARAGRAPH, A PROPERTY SHALL CONTINUE TO BE EXEMPT FROM TAXATION PURSUANT TO SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE WHEN SUCH PROPERTY IS OWNED BY A TAX EXEMPT ENTITY AND EITHER (1) UNDERTAKES SIGNIFICANT BLOOD DONATION INITIATIVES AS WELL AS OTHER HEALTH RELATED INITIATIVES, INCLUDING, BUT NOT LIMITED TO THE TEACHING OF CLASSES, AND ALSO RESPONDS TO DISASTERS; OR (2) WHICH ACTIVELY AND EXCLUSIVELY ALLEVIATES THE CONDITION OF THE POOR OR PHYSICALLY OR MENTALLY DISABLED HUMANS, PROVIDED, HOWEVER, THAT THE INTENDED BENEFICIARIES SHALL NOT BE SPECIFIED INDIVIDUALS AND THE SERVICES PROVIDED BY AN ORGANIZATION CLAIMING A CHARITABLE EXEMPTION UNDER SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE SHALL BE OPEN TO THE PUBLIC BASED ON ECONOMIC OR PHYSICAL CRITERIA AND SUCH ORGANIZATION SHALL ACTIVELY USE EACH ACRE EXEMPTED PURSUANT TO SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE AT LEAST ONE HUNDRED TWENTY DAYS PER YEAR FOR SUCH PURPOSES IN ORDER TO MAINTAIN AN EXEMPTION FROM PROPERTY TAXATION PURSUANT TO THIS SUBPARAGRAPH; FURTHER, PROVIDED HOWEVER, THAT NO PERSON SHALL BE DETERMINED TO BE POOR OR ABLE TO ACCEPT CHARITABLE SERVICES BECAUSE SUCH PERSON OR HIS OR HER FAMILY GIVES AS MUCH OR MORE OF THEIR INCOME TO THE CHARITABLE ENTITY OR ANOTHER ENTITY WHICH IS TAX EXEMPT PURSUANT TO THE INTERNAL REVENUE CODE OR EXEMPT FROM REAL PROPERTY TAXATION UNDER SECTION FOUR HUNDRED TWENTY-A OF THIS TITLE AS WOULD BE REQUIRED TO MAKE A DETERMINATION THAT SUCH A PERSON OR HIS OR HER SPOUSE OR CHILD IS POOR; AND

(XIV) OTHER MORAL OR MENTAL IMPROVEMENT. REAL PROPERTY OWNED BY AN ORGANIZATION WHICH IS TAX EXEMPT UNDER THE FEDERAL INTERNAL REVENUE CODE AND WHICH IS DEDICATED, IN A MANNER OTHER THAN AS PROVIDED IN THIS PARAGRAPH, TO THE MORAL OR MENTAL IMPROVEMENT OF MEN, WOMEN, OR CHILDREN.

S 4. Section 430 of the real property tax law is REPEALED.

S 5. Subdivision 2 of section 420-a of the real property tax law, as amended by chapter 534 of the laws of 2003, is amended to read as follows:

2. If any portion of such real property is not so used exclusively to carry out thereupon one or more of such purposes but is leased or otherwise used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be exempt; provided, however, that such real property shall be fully exempt from taxation although it or a portion thereof is used (a) for purposes which are exempt pursuant to this section or [sections] SECTION four hundred twenty-b, four hundred twenty-two, four hundred twenty-four, four hundred twenty-six, four hundred twenty-eight[, four hundred thirty] or four hundred fifty of this [chapter] TITLE by another corporation which owns real property exempt from taxation pursuant to such sections or whose real property if it owned any would be exempt from taxation pursuant to such sections, (b) for purposes which are exempt pursuant to section four hundred six

1 or section four hundred eight of this [chapter] ARTICLE by a corporation
2 which owns real property exempt from taxation pursuant to such section
3 or if it owned any would be exempt from taxation pursuant to such
4 section, (c) for purposes which are exempt pursuant to section four
5 hundred sixteen of this [chapter] ARTICLE by an organization which owns
6 real property exempt from taxation pursuant to such section or whose
7 real property if it owned any would be exempt from taxation pursuant to
8 such section or (d) for purposes relating to civil defense pursuant to
9 the New York state defense emergency act, including but not limited to
10 activities in preparation for anticipated attack, during attack, or
11 following attack or false warning thereof, or in connection with drill
12 or test ordered or directed by civil defense authorities; and provided
13 further that such real property shall be exempt from taxation only so
14 long as it or a portion thereof, as the case may be, is devoted to such
15 exempt purposes and so long as any moneys paid for such use do not
16 exceed the amount of the carrying, maintenance and depreciation charges
17 of the property or portion thereof, as the case may be.

18 S 6. Subdivision 2 of section 420-b of the real property tax law, as
19 amended by chapter 534 of the laws of 2003, is amended to read as
20 follows:

21 2. If any portion of such real property is not so used exclusively to
22 carry out thereupon one or more of the purposes listed in subdivision
23 one of this section, but is (a) leased or (b) otherwise used for other
24 purposes, such portion shall be subject to taxation and the remaining
25 portion only shall be exempt; provided, however, that such real property
26 shall be fully exempt from taxation although it or a portion thereof is
27 used (a) for purposes which are exempt pursuant to this section or
28 [sections] SECTION four hundred twenty-a, four hundred twenty-two, four
29 hundred twenty-four, four hundred twenty-six, four hundred twenty-
30 eight[, four hundred thirty] or four hundred fifty of this [article]
31 TITLE by another corporation which owns real property exempt from tax-
32 ation pursuant to such sections or whose real property if it owned any
33 would be exempt from taxation pursuant to such sections, (b) for
34 purposes which are exempt pursuant to section four hundred six or
35 section four hundred eight of this [chapter] ARTICLE by a corporation
36 which owns real property exempt from taxation pursuant to such section,
37 (c) for purposes which are exempt pursuant to section four hundred
38 sixteen of this [chapter] ARTICLE by an organization which owns real
39 property exempt from taxation pursuant to such section or whose real
40 property if it owned any would be exempt from taxation pursuant to such
41 section or (d) for purposes relating to civil defense pursuant to the
42 New York state defense emergency act, including but not limited to
43 activities in preparation for anticipated attack, during attack, or
44 following attack or false warning thereof, or in connection with drill
45 or test ordered or directed by civil defense authorities; and provided
46 further that such real property shall be exempt from taxation only so
47 long as it or a portion thereof, as the case may be, is devoted to such
48 exempt purposes and so long as any moneys paid for such use do not
49 exceed the amount of carrying, maintenance and depreciation charges of
50 the property or portion thereof, as the case may be.

51 S 7. Subdivision 2 of section 432 of the real property tax law, as
52 amended by chapter 620 of the laws of 1982, is amended to read as
53 follows:

54 2. Such real property shall be fully exempt although (a) it or a
55 portion thereof is leased or otherwise used by another corporation,
56 organized for purposes which are exempt pursuant to section four hundred

1 twenty-a, four hundred twenty-b, four hundred twenty-two, four hundred
2 twenty-four, four hundred twenty-six[,] OR four hundred twenty-eight [or
3 four hundred thirty] of this [article] TITLE and for one or more of the
4 purposes for which the owner corporation is organized, as long as such
5 real property or portion thereof as the case may be is devoted to such
6 uses and as long as any moneys paid for such use do not exceed the
7 amount of carrying, maintenance and depreciation charges of the property
8 or portion thereof as the case may be or (b) the auditorium located
9 thereon is leased or otherwise used for public performances, theatrical
10 presentations, opera, ballet, concerts, lectures, meetings, graduation
11 exercises and educational non-commercial uses for the purposes of
12 income, if such income is necessary for and actually applied to the
13 maintenance and support of such owner corporation and such is not used
14 for the acquisition of additional real property in this state.

15 S 8. Section 490 of the real property tax law, as amended by chapter
16 87 of the laws of 2001, is amended to read as follows:

17 S 490. Exemption from special ad valorem levies and special assess-
18 ments. Real property exempt from taxation pursuant to subdivision two
19 of section four hundred, subdivision one of section four hundred four,
20 subdivision one of section four hundred six, sections four hundred
21 eight, four hundred ten, four hundred ten-a, four hundred ten-b, four
22 hundred eighteen, four hundred twenty-a, four hundred twenty-b, four
23 hundred twenty-two, four hundred twenty-six, four hundred twenty-seven,
24 four hundred twenty-eight, [four hundred thirty,] four hundred thirty-
25 two, four hundred thirty-four, four hundred thirty-six, four hundred
26 thirty-eight, four hundred fifty, four hundred fifty-two, four hundred
27 fifty-four, four hundred fifty-six, four hundred sixty-four, four
28 hundred seventy-two, four hundred seventy-four and four hundred eighty-
29 five of this chapter shall also be exempt from special ad valorem levies
30 and special assessments against real property located outside cities and
31 villages for a special improvement or service or a special district
32 improvement or service and special ad valorem levies and special assess-
33 ments imposed by a county improvement district or district corporation
34 except (1) those levied to pay for the costs, including interest and
35 incidental and preliminary costs, of the acquisition, installation,
36 construction, reconstruction and enlargement of or additions to the
37 following improvements, including original equipment, furnishings,
38 machinery or apparatus, and the replacements thereof: water supply and
39 distribution systems; sewer systems (either sanitary or surface drainage
40 or both, including purification, treatment or disposal plants or build-
41 ings); waterways and drainage improvements; street, highway, road and
42 parkway improvements (including sidewalks, curbs, gutters, drainage,
43 landscaping, grading or improving the right of way) and (2) special
44 assessments payable in installments on an indebtedness including inter-
45 est contracted prior to July first, nineteen hundred fifty-three, pursu-
46 ant to section two hundred forty-two of the town law or pursuant to any
47 other comparable provision of law.

48 S 9. Section 492 of the real property tax law, as amended by chapter
49 620 of the laws of 1982, is amended to read as follows:

50 S 492. Ascertainment of amount of special assessment in certain
51 cases. If a portion of a parcel of real property is subject to taxation
52 pursuant to section four hundred twenty-a, four hundred twenty-b, four
53 hundred twenty-four, four hundred twenty-six, [four hundred thirty,]
54 four hundred thirty-six or four hundred thirty-eight of this article,
55 the amount of any special assessment to be levied on such portion shall
56 be ascertained by considering the benefit to the property to be in the

1 same proportion as the assessed valuation of the taxable portion of the
2 property bears to the assessed valuation of the property.

3 S 10. The opening paragraph of paragraph 2 of subdivision a of section
4 25-309 of the administrative code of the city of New York is amended to
5 read as follows:

6 In any case where any application and request for a certificate of
7 appropriateness mentioned in paragraph one of this subdivision a is
8 filed with the commission with respect to an improvement, the provisions
9 of this section shall not apply to such request if the improvement
10 parcel which includes such improvement has received, for three years
11 next preceding the filing of such request, and at the time of such
12 filing continues to receive, under any provision of law (other than this
13 chapter or section four hundred fifty-eight, four hundred sixty or four
14 hundred seventy-nine of the real property tax law), exemption in whole
15 or in part from real property taxation; provided, however, that the
16 provisions of this section shall nevertheless apply to such request if
17 such exemption is and has been received pursuant to section four hundred
18 twenty-a, four hundred twenty-two, four hundred twenty-four, four
19 hundred twenty-five, four hundred twenty-six, four hundred twenty-seven,
20 four hundred twenty-eight, [four hundred thirty,] four hundred thirty-
21 two, four hundred thirty-four, four hundred thirty-six, four hundred
22 thirty-eight, four hundred forty, four hundred forty-two, four hundred
23 forty-four, four hundred fifty, four hundred fifty-two, four hundred
24 sixty-two, four hundred sixty-four, four hundred sixty-eight, [four
25 hundred seventy,] four hundred seventy-two or four hundred seventy-four
26 of the real property tax law and the applicant establishes to the satis-
27 faction of the commission, in lieu of the requirements set forth in
28 paragraph one of this subdivision a, that:

29 S 11. This act shall take effect on the first of January next succeed-
30 ing the date on which it shall have become a law and shall apply to
31 assessment rolls on and after such date.