

S. 4539

A. 7792

2009-2010 Regular Sessions

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

April 24, 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 Local Governments

AN ACT to amend the town law, in relation to payments for certain school, fire, fire protection, and ambulance districts for lands exempt from real property taxation for purposes which implement the Peconic Bay community preservation fund, and permitting the town of Southampton to make such payments in certain cases; and providing for the repeal of certain provisions upon expiration thereof

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

1 Section 1. Subdivision 3 of section 64-e of the town law, as amended
2 by chapter 373 of the laws of 2008, is amended to read as follows:
3 3. The purposes of the fund shall be exclusively, (a) to implement a
4 plan for the preservation of community character as required by this
5 section, (b) to acquire interests or rights in real property for the
6 preservation of community character within the town including villages
7 therein in accordance with such plan and in cooperation with willing
8 sellers, (c) to establish a bank pursuant to a transfer of development
9 rights program consistent with section two hundred sixty-one-a of this
10 chapter, (d) to provide a management and stewardship program for such
11 interests and rights consistent with subdivisions nine and nine-a of
12 this section and in accordance with such plan designed to preserve
13 community character; provided that not more than ten percent of the fund
14 shall be utilized for the management and stewardship program[, and (e)
15 to make payments to fire, fire protection and ambulance districts in
16 connection with lands owned by the state or any municipal corporation
17 within the central pine barrens area as defined in subdivision ten of

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

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1 section 57-0107 of the environmental conservation law. Such payments may
2 only be made to districts where more than twenty-five percent of the
3 assessed value of such district is wholly exempt from real property
4 taxation pursuant to the real property tax law because it is owned by
5 the state or a municipal corporation. Not more than ten percent of the
6 fund may be used for said purpose in any calendar year. School districts
7 shall also be eligible for such payments, provided (1) that real proper-
8 ty within such school district has been made wholly exempt from real
9 property taxation pursuant to the real property tax law to effectuate
10 the purposes of the fund, and (2) such school district is determined to
11 be a high need or average need school district pursuant to the need
12 resource capacity index established by the state education department.
13 Such payments from the fund shall not exceed the actual tax liability
14 that would have been due if such lands of the state or of a municipal
15 corporation had been subject to real property taxation. Where more than
16 one district is eligible for such a payment under this provision, and
17 such payment is less than the actual tax liability that would have been
18 due if such lands of the state or a municipal corporation had been
19 subject to real property taxation, the town shall apportion such annual
20 payment on the basis of the total tax levied by each district within the
21 town for the year such payment is made. Such payment made by the town
22 shall be used solely to reduce the property tax liability of the remain-
23 ing taxpayers of the district within said town]. If the implementation
24 of the community preservation project plan, adopted by a town board, as
25 provided in subdivision six of this section, has been completed, and
26 funds are no longer needed for the purposes outlined in this subdivi-
27 sion, then any remaining monies in the fund shall be applied to reduce
28 any bonded indebtedness or obligations incurred to effectuate the
29 purposes of this section.

30 S 2. Notwithstanding any provision of law to the contrary, the town of
31 Southamptton may make annual payments from its community preservation
32 fund to certain high-tax school, fire, fire protection, and ambulance
33 districts, listed in this section, located either wholly or partially
34 within the central pine barrens area as defined in subdivision 10 of
35 section 57-0107 of the environmental conservation law. Such payments
36 may be made to mitigate the impact of the loss tax revenues from lands
37 made wholly exempt as a result of their acquisition by the federal,
38 state, or local government for community preservation purposes, pursuant
39 to section 64-e of the town law. The following districts shall be eligi-
40 ble: Riverhead School District, Hampton Bays School District, Eastport-
41 South Manor School District, Riverhead Fire District, Flanders Fire
42 District, Flanders - Northampton Ambulance District.

43 S 3. Such payments made by the town of Southamptton pursuant to this
44 act shall only be made for lands within such districts which are wholly
45 exempt from real property taxation pursuant to the real property tax law
46 that have been acquired by the federal government, state government, or
47 a municipal corporation for community preservation purposes pursuant to
48 section 64-e of the town law, whether or not said lands were actually
49 acquired with community preservation funds. For the purposes of deter-
50 mining the payment to each eligible district, each eligible parcel shall
51 be assessed in the same manner as state lands, as provided for in subdivi-
52 sion one of section 542 of the real property tax law. Such eligible
53 parcels shall be reassessed annually. The town shall apply each eligible
54 district's tax rate to determine the payment for that district.

55 S 4. Where the total annual budget appropriation by the town for the
56 payments provided for by this act is less than the aggregate payments

1 for all districts, then the town shall apportion such annual payment for
2 each district based on a percentage calculated as a proportion of each
3 district's payment to the aggregate of payments to all districts. In
4 such case, each district shall receive its proportional share of the
5 budget appropriation. Such payment made by the town shall be used sole-
6 ly to reduce the property tax liability of the remaining taxpayers of
7 the district within such town. Not more than ten percent of the fund may
8 be used for the purpose outlined in this section. This limitation shall
9 be determined on an annual basis. The last year for which twelve full
10 months of collected revenue is available shall be used to determine the
11 limitation provided for in this section. The town, by local law, may
12 determine the actual percentage of the fund, up to ten percent to be
13 appropriated for such payments.

14 S 5. The town board shall adopt an annual plan before the payments
15 authorized by this act may be made. No monies from the fund shall be
16 expended for such payments, except as approved in said plan. Said plan
17 shall specify each parcel eligible for a payment and shall provide for
18 the amount of payment for each eligible parcel for the current fiscal
19 year as well as an estimate for the following fiscal year. In addition,
20 such plan shall provide the assessed value of each eligible parcel. Said
21 plan shall be approved and adopted by the town board after a public
22 hearing.

23 S 6. All local laws enacted pursuant to chapter 250 of the laws of
24 2002 by the town of Southampton and chapter 531 of the laws of 2007, and
25 all appropriations authorized pursuant to such local laws are hereby
26 legalized, validated, ratified, and confirmed.

27 S 7. This act shall take effect immediately, provided that the
28 provisions of sections two, three, four, five and six of this act shall
29 remain in full force and effect until December 31, 2030 when upon such
30 date, the provisions of such sections shall expire and be deemed
31 repealed.