

3315

2009-2010 Regular Sessions

I N S E N A T E

March 16, 2009

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

AN ACT to amend the real property tax law, in relation to requiring
notice of intention to sell exempt real property

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

1 Section 1. The real property tax law is amended by adding a new
2 section 496 to read as follows:
3 S 496. NOTICE OF INTENTION TO SELL PRIVATE PROPERTY EXEMPT FROM REAL
4 PROPERTY TAXATION. OWNERS OF PRIVATE PROPERTY EXEMPT FROM REAL PROPERTY
5 TAXATION UNDER SECTIONS FOUR HUNDRED FOUR, FOUR HUNDRED SIX, FOUR
6 HUNDRED EIGHT, FOUR HUNDRED TEN, FOUR HUNDRED TEN-A, FOUR HUNDRED TEN-B,
7 FOUR HUNDRED TWELVE, FOUR HUNDRED TWELVE-A, FOUR HUNDRED TWELVE-B, FOUR
8 HUNDRED FOURTEEN, FOUR HUNDRED TWENTY-A AND FOUR HUNDRED TWENTY-B OF
9 THIS ARTICLE MUST PROVIDE NOTIFICATION BY CERTIFIED MAIL OF INTENTION TO
10 SELL SUCH PROPERTY TO EACH COUNTY, MUNICIPALITY, SCHOOL DISTRICT, OR
11 OTHER PUBLIC ENTITY FROM WHOSE TAXATION THE OWNER IS EXEMPT. SUCH
12 NOTIFICATION MUST BE RECEIVED AT LEAST THIRTY DAYS BEFORE SUCH PROPERTY
13 IS LISTED OR ADVERTISED FOR SALE OR, IF THE PROPERTY IS NOT LISTED OR
14 ADVERTISED FOR SALE, AT LEAST THIRTY DAYS BEFORE THE CONTRACT OF SALE IS
15 SIGNED. SUCH OWNER SHALL PROVIDE A CERTIFIED COPY OF THE NOTICE
16 REQUIRED PURSUANT TO THIS SECTION TO THE PURCHASER AT THE TIME OF TRANS-
17 FER OF TITLE.
18 S 2. This act shall take effect on the sixtieth day after it shall
19 have become a law.

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

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