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

5309

2011-2012 Regular Sessions

I N A S S E M B L Y

February 15, 2011

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

AN ACT to amend the real property tax law, in relation to the taxation of agricultural and horticultural lands in the town of Hempstead, Nassau county

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

Section 1. Subdivision 3 of section 483 of the real property tax law, as added by chapter 1092 of the laws of 1968 and as renumbered by chapter 797 of the laws of 1992, is amended to read as follows:

3. The term "lands actively devoted to agricultural or horticultural use" shall mean lands not less than five acres in area actually used in bona fide agricultural and horticultural production and operation carried on for profit, EXCEPT THAT ON AND AFTER THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND ELEVEN WHICH AMENDED THIS SUBDIVISION, IF SUCH LAND IS LOCATED IN THE TOWN OF HEMPSTEAD IN NASSAU COUNTY, SUCH TERM SHALL MEAN LANDS NOT LESS THAN ONE ACRE IN AREA SO USED FOR SUCH PURPOSES.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

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

LBD06879-01-1