

2079

2011-2012 Regular Sessions

I N S E N A T E

January 18, 2011

Introduced by Sen. KRUGER -- 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 an exemption for the removal of graffiti

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

- 1 Section 1. The real property tax law is amended by adding a new
2 section 487-b to read as follows:
3 S 487-B. EXEMPTION FOR REMOVING GRAFFITI. 1. A COUNTY, CITY, TOWN,
4 VILLAGE OR SCHOOL DISTRICT ACTING THROUGH ITS LOCAL LEGISLATIVE BODY IS
5 HEREBY AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, OR RESOL-
6 UTIONS IN THE CASE OF SCHOOL DISTRICTS, TO PROVIDE FOR AN EXEMPTION FROM
7 TAXATION TO THE EXTENT THAT AN OWNER OF REAL PROPERTY SHALL INCUR COSTS
8 IN REMOVING GRAFFITI FROM SAID REAL PROPERTY PLACED THEREON BY A THIRD
9 PARTY.
10 2. SUCH EXEMPTION FROM TAXATION SHALL BE GRANTED UPON AN APPLICATION
11 MADE UPON A FORM TO BE PROMULGATED BY THE COMMISSIONER, BY THE OWNER OF
12 SUCH PROPERTY TO THE ASSESSOR OF THE CITY, TOWN, VILLAGE OR COUNTY
13 HAVING THE POWER TO ASSESS PROPERTY FOR TAXATION ON OR BEFORE THE APPRO-
14 PRIATE TAXABLE STATUS DATE OF SUCH CITY, TOWN, VILLAGE OR COUNTY. IF
15 THE ASSESSOR IS SATISFIED THAT THE PROPERTY IS ENTITLED TO AN EXEMPTION
16 PURSUANT TO THIS SECTION, HE OR SHE SHALL APPROVE THE APPLICATION AND
17 SUCH PROPERTY SHALL BE EXEMPT FROM TAXATION AND SPECIAL AD VALOREM
18 LEVIES AS TO THE EXTENT OF THE COST OF REMOVING THE GRAFFITI AS PROVIDED
19 IN THIS SECTION.
20 S 2. This act shall take effect on the first of January next succeed-
21 ing the date on which it shall have become a law.

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

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