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

10477

I N A S S E M B L Y

May 29, 2012

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

AN ACT to amend the real property tax law, in relation to tax exemptions for real property owned by school districts and boards of cooperative educational services

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

Section 1. Section 408 of the real property tax law, as amended by chapter 684 of the laws of 1985, is amended to read as follows:

S 408. School districts and boards of cooperative educational services. 1. Notwithstanding any limitation contained in section four hundred six of this chapter, all real property owned by a school district or board of cooperative educational services and all improvements thereon leased by such a district or board provided that such leased improvements are used for educational purposes and provided, further, that such lease provides that such district or board is liable for all taxation, special ad valorem levies and special assessments levied upon such improvements shall be exempt from taxation and exempt from special ad valorem levies and special assessments to the extent provided in section four hundred ninety of this chapter.

2. (A) UPON A SCHOOL DISTRICT LEASING REAL PROPERTY PURSUANT TO SECTION FOUR HUNDRED THREE-A OF THE EDUCATION LAW, THE PORTION OF THE PROPERTY SO LEASED SHALL NOT QUALIFY FOR THE EXEMPTION CONTAINED IN THIS SECTION, IF THE PROPERTY IS NOT USED FOR EDUCATIONAL PURPOSES.

(B) "EDUCATIONAL PURPOSE" SHALL MEAN MUSEUMS, RESEARCH FACILITIES AND ACTIVITY WHICH SHALL BE UNDERTAKEN IN A MANNER WHICH SATISFIES THE COMPULSORY EDUCATION REQUIREMENTS TO RECEIVE A CERTIFICATE OR LICENSE IN ORDER TO PRACTICE A CERTAIN SKILL OR TRADE. SUCH TERM SHALL ALSO MEAN AN INSTITUTION OF LEARNING OR HIGHER LEARNING WHICH MEETS STANDARDS OF EDUCATION QUALITY THAT ISSUE DIPLOMAS, SUCH TERMS SHALL ALSO INCLUDE PROPERTY OWNED BY ONE CLAIMING AN EXEMPTION FROM TAXATION FOR EDUCATIONAL PURPOSES WHICH IS USED TO HOUSE INDIVIDUALS WHO ARE ACTIVELY ENGAGED AT LEAST ONE HUNDRED TWENTY DAYS PER YEAR IN SEEKING TO SATISFY THE COMPULSORY EDUCATION REQUIREMENTS OF THE EDUCATION LAW OR WHO ARE

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

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SEEKING A DEGREE, CERTIFICATE OF REGISTRATION ISSUED BY THE BOARD OF REGENTS OR WHO HOLDS A CHARTER GRANTED BY THE NEW YORK STATE EDUCATION DEPARTMENT. AN ENTITY CLAIMING EXEMPTION FOR EDUCATIONAL PURPOSES SHALL UTILIZE EACH ACRE AT LEAST ONE HUNDRED TWENTY DAYS A YEAR EXCLUSIVELY FOR EDUCATIONAL PURPOSES IN ORDER TO MAINTAIN AN EXEMPTION FROM PROPERTY TAXATION PURSUANT TO THIS SECTION.

S 2. This act shall take effect immediately.