

1283

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. DESTITO, MAGEE, ORTIZ -- Multi-Sponsored by -- M. of A. MAYERSOHN, McENENY -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing tax abatement for private landowners who allow snowmobiling on such land

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 496 to read as follows:

3 S 496. REAL PROPERTY TAX ABATEMENT FOR PRIVATE LANDOWNERS IN CERTAIN  
4 INSTANCES. 1. A REAL PROPERTY TAX ABATEMENT OF TEN PERCENT SHALL BE  
5 GRANTED TO PRIVATE LANDOWNERS WHO ALLOW THE PUBLIC TO SNOWMOBILE ON SUCH  
6 LAND.

7 2. THE LANDOWNER SHALL APPLY FOR THE TAX ABATEMENT AUTHORIZED BY  
8 SUBDIVISION ONE OF THIS SECTION WITH THE TAX ASSESSOR'S OFFICE OF THE  
9 COUNTY IN WHICH SUCH LAND IS LOCATED. THE TAX ASSESSOR SHALL GRANT A TAX  
10 ABATEMENT OF TEN PERCENT TO A LANDOWNER PURSUANT TO SUBDIVISION ONE OF  
11 THIS SECTION PROVIDED THAT SUCH ABATEMENT SHALL NOT APPLY TO THAT  
12 PORTION OF TAXES ASCRIBABLE TO STRUCTURES OR IMPROVEMENTS UPON THE  
13 SUBJECT PARCEL AND FURTHER PROVIDED THAT SUCH ABATEMENT SHALL BE LIMITED  
14 TO THOSE PARCELS CROSSED BY A TRAIL WHICH IS MAINTAINED BY A COUNTY,  
15 CITY, TOWN OR VILLAGE AS PART OF A SYSTEM OF TRAILS ELIGIBLE FOR STATE  
16 AID PURSUANT TO SECTION 27.17 OF THE PARKS, RECREATION AND HISTORIC  
17 PRESERVATION LAW.

18 3. THE STATE SHALL REIMBURSE A COUNTY FOR THE AMOUNT OF ABATEMENTS  
19 GRANTED PURSUANT TO SUBDIVISION ONE OF THIS SECTION PROVIDED, HOWEVER,  
20 THAT NO FUNDS COLLECTED PURSUANT TO SECTION 21.07 OF THE PARKS, RECRE-  
21 ATION AND HISTORIC PRESERVATION LAW SHALL BE USED FOR SUCH PURPOSE.

22 S 2. This act shall take effect immediately.

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

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