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

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:

Section 1. The real property tax law is amended by adding a new section 496 to read as follows:

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

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

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

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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