

417

2011-2012 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 5, 2011

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Introduced by M. of A. GUNTHER, GALEF, CALHOUN -- read once and referred  
to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the exemption  
from taxation for non-profit organizations

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

1     Section 1.     Section 420-a of the real property tax law is amended by  
2     adding a new subdivision 15 to read as follows:  
3     15. IN ALL INSTANCES, THE BURDEN OF ANNUALLY ESTABLISHING THAT THE  
4     REQUIREMENTS OF THIS SECTION HAVE BEEN SATISFIED SHALL BE UPON THE OWNER  
5     OF THE PROPERTY AND MUST BE PROVEN BY CLEAR AND CONVINCING EVIDENCE. THE  
6     OFFICE OF REAL PROPERTY SERVICES SHALL DEVELOP, IN CONSULTATION WITH  
7     NOT-FOR-PROFIT ORGANIZATIONS AND ASSESSORS, GUIDANCE DOCUMENTS TO BE  
8     USED BY ASSESSORS IN DETERMINING WHETHER THE STANDARD OF PROOF ESTAB-  
9     LISHED BY THIS SUBDIVISION HAS BEEN MET.  
10    S 2. This act shall take effect on the first of January next succeed-  
11    ing the date on which it shall have become a law and shall apply to  
12    assessment rolls prepared on the basis of taxable status dates occurring  
13    on or after such date.

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

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