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

417--A

2011-2012 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 5, 2011

Introduced by M. of A. GUNTHER, GALEF, CALHOUN -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

Section 1. Section 420-a of the real property tax law is amended by adding a new subdivision 15 to read as follows:

15. IN ALL INSTANCES, THE BURDEN OF ANNUALLY ESTABLISHING THAT THE REQUIREMENTS OF THIS SECTION HAVE BEEN SATISFIED SHALL BE UPON THE OWNER OF THE PROPERTY AND MUST BE PROVEN BY CLEAR AND CONVINCING EVIDENCE. THE DEPARTMENT SHALL DEVELOP, IN CONSULTATION WITH NOT-FOR-PROFIT ORGANIZATIONS AND ASSESSORS, GUIDANCE DOCUMENTS TO BE USED BY ASSESSORS IN DETERMINING WHETHER THE STANDARD OF PROOF ESTABLISHED BY THIS SUBDIVISION HAS BEEN MET.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

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

LBD01897-03-2