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

6490--B

2011-2012 Regular Sessions

I N A S S E M B L Y

March 21, 2011

Introduced by M. of A. CASTELLI -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- 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 a tax abatement program for commercial and residential real property owners who purchase or install systems for rainwater harvesting

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 467-g to read as follows:

S 467-G. RAINWATER HARVESTING ABATEMENT PROGRAM. 1. THE GOVERNING BODY OF ANY MUNICIPALITY LOCATED WITHIN THE COUNTY OF WESTCHESTER OR PUTNAM IS HEREBY AUTHORIZED AND EMPOWERED TO ADOPT, AFTER PUBLIC HEARING AND IN ACCORDANCE WITH THIS SECTION, A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING FOR AN ABATEMENT OF TAXES ON REAL PROPERTY AS SET FORTH IN SUBDIVISION TWO OF THIS SECTION.

2. (A) ANY OWNER OF COMMERCIAL REAL PROPERTY THAT INSTALLS A RAINWATER HARVESTING AND RECOVERY SYSTEM MAY RECEIVE AN ABATEMENT OF TAXES ON SUCH REAL PROPERTY WITH RESPECT TO THE TAXABLE YEAR IN WHICH THE EQUIPMENT IS PURCHASED AND INSTALLED EQUALING UP TO THIRTY PERCENT OF THE COST OF PURCHASING AND INSTALLING SUCH SYSTEM. FOR PURPOSES OF THIS PARAGRAPH, "QUALIFIED RAINWATER HARVESTING EQUIPMENT" SHALL MEAN A SYSTEM FOR THE COLLECTION, CONVEYANCE, STORAGE AND DISTRIBUTION OF NATURAL RAINWATER FOR NON-POTABLE APPLICATIONS.

(B) ANY OWNER OF A DWELLING WHO PURCHASES A QUALIFIED RAIN BARREL, DOWNSPOUT DIVERTER OR RAIN CATCHMENTS SYSTEM MAY RECEIVE AN ABATEMENT OF TAXES ON SUCH REAL PROPERTY WITH RESPECT TO THE TAXABLE YEAR IN WHICH THE EQUIPMENT IS PURCHASED EQUALING UP TO FIVE HUNDRED DOLLARS.

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

LBD08981-04-2

3. THE ELIGIBLE TAXPAYER SHALL APPLY EACH YEAR, PRIOR TO THE TAXABLE STATUS DATE PRESCRIBED BY LAW, TO THE APPROPRIATE LOCAL ASSESSOR FOR A TAX ABATEMENT CERTIFICATE, ON A FORM PRESCRIBED BY THE COMMISSIONER; PROVIDED THAT SUCH TAXPAYER SHALL BE ELIGIBLE TO APPLY WITH ONLY ONE PARTICIPATING MUNICIPALITY EACH YEAR.

4. A TAX ABATEMENT CERTIFICATE SETTING AN AMOUNT OF ABATEMENT FOR THE TAXABLE PERIOD SHALL BE ISSUED TO EACH TAXPAYER WHO IS ELIGIBLE. COPIES OF THE CERTIFICATE SHALL BE ISSUED TO THE OWNER OF THE REAL PROPERTY AND TO THE RECEIVER OF TAXES OF THE MUNICIPALITY WHICH HAS GRANTED THE ABATEMENT OF TAXES. THE ABATEMENT FOR THE TAX PERIOD SET IN THE TAX ABATEMENT CERTIFICATE SHALL BE DEDUCTED FROM THE TOTAL TAXES LEVIED BY THE MUNICIPALITY WHICH GRANTED THE ABATEMENT ON THE REAL PROPERTY.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2013.