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2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to excluding the value of trees for the purposes of assessment in certain counties

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

1 Section 1. Section 305 of the real property tax law is amended by
2 adding a new subdivision 4 to read as follows:

3 4. IN THE COUNTIES OF ALLEGANY, CATTARAUGUS, CHAUTAUQUA, CHEMUNG,
4 SCHUYLER, STEUBEN AND YATES, FOR PURPOSES OF REAL PROPERTY TAX ASSESS-
5 MENT, THE VALUE OF TREES SHALL BE EXCLUDED FOR THE PURPOSES OF ASSESS-
6 MENT.

7 S 2. This act shall take effect immediately and shall be deemed to
8 have been in full force and effect on and after January 1, 2011.

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

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