

7823--A

2013-2014 Regular Sessions

I N A S S E M B L Y

June 5, 2013

Introduced by M. of A. LENTOL -- read once and referred to the Committee on Real Property Taxation -- 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 privately owned vacant property temporary public benefit use exemptions

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

- 1 Section 1. The real property tax law is amended by adding a new
2 section 481-a to read as follows:
3 S 481-A. PRIVATELY OWNED VACANT PROPERTY TEMPORARY PUBLIC BENEFIT USE
4 EXEMPTION. 1. NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER, ANY
5 CITY IN THIS STATE HAVING A POPULATION OF ONE MILLION OR MORE, ACTING
6 THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED TO ADOPT AND
7 AMEND LOCAL LAWS TO PROVIDE A REAL PROPERTY TAX EXEMPTION FOR PRIVATELY
8 OWNED VACANT PROPERTY THAT IS TEMPORARILY USED FOR THE PUBLIC BENEFIT AS
9 PROVIDED IN THIS SECTION.
10 2. THE COMMISSIONER OF THE NEW YORK CITY DEPARTMENT OF FINANCE SHALL
11 EXEMPT FROM THE TAXES IMPOSED BY THIS CHAPTER AND AD VALOREM LEVIES THE
12 PORTION OF REAL PROPERTY USED FOR THE PUBLIC BENEFIT. SUCH EXEMPTION
13 SHALL BE LIMITED TO SUCH REAL PROPERTY USED FOR THE PUBLIC BENEFIT FOR A
14 MINIMUM OF TWENTY HOURS A WEEK IN THE MONTHS OF NOVEMBER THROUGH MARCH
15 AND TWENTY-FIVE HOURS A WEEK IN THE MONTHS OF APRIL THROUGH OCTOBER.
16 3. THE TERM "PUBLIC BENEFIT", AS USED IN THIS SECTION SHALL INCLUDE,
17 BUT NOT BE LIMITED TO, OPEN SPACES, COMMUNITY GARDENS, URBAN FARMS AND
18 POP-UP PARKS.
19 4. NO REAL PROPERTY SHALL BE ENTITLED TO RECEIVE AN EXEMPTION PURSUANT
20 TO THIS SECTION IF THE OWNER OR OPERATOR OF SUCH REAL PROPERTY RECEIVES
21 OR MAY BE LAWFULLY ENTITLED TO RECEIVE PECUNIARY PROFIT FROM THE USE OF
22 SUCH REAL PROPERTY.
23 5. UPON ADOPTION OF THE LOCAL LAW, THE NEW YORK CITY DEPARTMENT OF
24 FINANCE, AFTER CONSULTATION WITH THE NEW YORK CITY DEPARTMENT OF PARKS,

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

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1 THE NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE OR OTHER AGEN-
2 CIES DEEMED NECESSARY AND APPROPRIATE BY THE COMMISSIONER, SHALL PROMUL-
3 GATE RULES TO IMPLEMENT THE PROVISIONS OF THIS SECTION. SUCH RULES
4 SHALL INCLUDE PROVISIONS DESCRIBING THE APPLICATION PROCESS FOR THE
5 EXEMPTION PROVIDED IN THIS SECTION, THE DUE DATES FOR SUCH APPLICATION,
6 AND MECHANISMS TO ENSURE PROPERTY OWNER QUALIFICATION OF THE EXEMPTION
7 PROVIDED IN THIS SECTION.

8 S 2. This act shall take effect immediately.