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

10011

I N A S S E M B L Y

June 6, 2014

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Ryan) -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to conservation easement agreement exemptions for certain towns

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

Section 1. Subdivision 1 and paragraphs (a) and (d) of subdivision 3 of section 491 of the real property tax law, as added by chapter 296 of the laws of 2009, are amended to read as follows:

1. Applicability. A town having a population of not less than [twenty-seven] TWENTY-NINE thousand [six hundred] and not more than [twenty-seven] THIRTY thousand [seven hundred] that is located in a county having a population of not less than nine hundred [fifty] NINETEEN thousand and not more than nine hundred [fifty-one] TWENTY thousand, based upon the latest decennial federal census, is hereby authorized to adopt a local law to provide that real property whose interests or rights have been acquired for the purpose of the preservation of an open space or an open area, as authorized in section two hundred forty-seven of the general municipal law, may be partially exempt from local real property taxation, provided that the owner or owners of such real property enter into a conservation easement agreement with the municipality in accordance with the procedures specified in subdivision three of this section. A county having a population of not less than nine hundred [fifty] NINETEEN thousand and not more than nine hundred [fifty-one] TWENTY thousand, based upon the latest decennial federal census may, by local law, and any school district, all or part of which is located in a town having a population of not less than [twenty-seven] TWENTY-NINE thousand [six hundred] and not more than [twenty-seven] THIRTY thousand [seven hundred] that is located in a county having a population of not less than nine hundred [fifty] NINETEEN thousand and not more than nine hundred [fifty-one] TWENTY thousand, may, by resolution, exempt such property from its taxation in the same manner and to the same extent as such town has done.

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

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(a) Any owner or owners of land may submit a proposal to the town board of a town having a population of not less than [twenty-seven] TWENTY-NINE thousand [six hundred] and not more than [twenty-seven] THIRTY thousand [seven hundred] that is located in a county having a population of not less than nine hundred [fifty] NINETEEN thousand and not more than nine hundred [fifty-one] TWENTY thousand, based upon the latest decennial federal census, for the granting of interest or rights in real property for the preservation of open space or areas. Such proposal shall be submitted in such a manner and form as may be prescribed by the conservation board of such town.

(d) The town board, after receiving the reports of the conservation board of a town having a population of not less than [twenty-seven] TWENTY-NINE thousand [six hundred] and not more than [twenty-seven] THIRTY thousand [seven hundred] that is located in a county having a population of not less than nine hundred [fifty] NINETEEN thousand and not more than nine hundred [fifty-one] TWENTY thousand, based upon the latest decennial federal census, and after such public hearing, may adopt the proposal or any modification thereof it deems appropriate or may reject it in its entirety.

S 2. This act shall take effect immediately.