

S. 2188

A. 2371

2013-2014 Regular Sessions

S E N A T E - A S S E M B L Y

January 14, 2013

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

IN ASSEMBLY -- Introduced by M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to authorizing certain towns to adopt a local law providing that real property encumbered by a conservation easement within a beach erosion control district shall be exempt from the special assessments of such district

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 491-a to read as follows:  
3     S 491-A. CONSERVATION EASEMENTS; BEACH EROSION CONTROL DISTRICTS IN  
4     CERTAIN TOWNS. 1. IN A TOWN HAVING A POPULATION OF NOT LESS THAN FIFTY-  
5     SIX THOUSAND SEVEN HUNDRED AND NOT MORE THAN FIFTY-SIX THOUSAND EIGHT  
6     HUNDRED, THAT IS LOCATED IN A COUNTY HAVING A POPULATION OF NOT LESS  
7     THAN ONE MILLION FOUR HUNDRED NINETY-THREE THOUSAND AND NOT MORE THAN  
8     ONE MILLION FOUR HUNDRED NINETY-FOUR THOUSAND, BASED UPON THE LATEST  
9     DECENNIAL FEDERAL CENSUS, SUCH TOWN IS HEREBY AUTHORIZED TO ADOPT A  
10    LOCAL LAW TO PROVIDE THAT REAL PROPERTY LOCATED WITHIN A BEACH EROSION  
11    CONTROL DISTRICT ESTABLISHED BY THE TOWN PURSUANT TO ARTICLE TWELVE-A OF  
12    THE TOWN LAW, WHICH IS ENCUMBERED BY A CONSERVATION EASEMENT PURSUANT TO  
13    SECTION TWO HUNDRED FORTY-SEVEN OF THE GENERAL MUNICIPAL LAW OR ARTICLE  
14    FORTY-NINE OF THE ENVIRONMENTAL CONSERVATION LAW, GRANTED PRIOR TO THE  
15    ESTABLISHMENT OF SUCH DISTRICT, SHALL BE WHOLLY EXEMPT FROM ANY AND ALL  
16    SPECIAL ASSESSMENTS OF SAID DISTRICT. SUCH TOWN MAY, BY A VOTE OF THE  
17    TOWN BOARD, OPT OUT OF THIS EXEMPTION AT ANY TIME.  
18    2. SUCH EXEMPTION SHALL BE GRANTED ONLY UPON APPLICATION BY THE OWNER  
19    OR OWNERS OF SUCH REAL PROPERTY ON A FORM PRESCRIBED BY THE COMMISSION-

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

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1 ER. SUCH APPLICATION SHALL BE FILED WITH THE ASSESSOR OF THE TOWN ON OR  
2 BEFORE THE DATE FOR THE FINAL COMPLETION AND FILING OF THE ASSESSMENT  
3 ROLL IN SUCH TOWN. IF SATISFIED THAT THE APPLICANT IS ENTITLED TO AN  
4 EXEMPTION PURSUANT TO THIS SECTION, THE ASSESSOR SHALL APPROVE THE  
5 APPLICATION AND SUCH REAL PROPERTY SHALL THEREAFTER BE EXEMPT FROM THE  
6 SPECIAL ASSESSMENT AS PROVIDED IN THIS ACT COMMENCING WITH THE ASSESS-  
7 MENT ROLL PREPARED ON THE BASIS OF THE TAXABLE STATUS DATE.

8 3. THE EXEMPTION GRANTED PURSUANT TO THIS SECTION SHALL BE ENTERED BY  
9 THE ASSESSOR ON THE ASSESSMENT ROLL WITH THE TAXABLE PROPERTY, WITH THE  
10 AMOUNT OF THE EXEMPTION SHOWN IN A SEPARATE COLUMN.

11 4. IF THERE IS A VIOLATION OF THE TERMS AND CONDITIONS OF THE CONSER-  
12 VATION EASEMENT THEN THE OWNER OR OWNERS OF SUCH PROPERTY MUST PAY TO  
13 THE TOWN ALL SPECIAL ASSESSMENTS ABATED PURSUANT TO THE CONSERVATION  
14 EASEMENT, PLUS INTEREST OF SIX PERCENT PER YEAR COMPOUNDED ANNUALLY FOR  
15 EACH YEAR IN WHICH AN EXEMPTION WAS GRANTED, NOT EXCEEDING FIVE YEARS.  
16 PAYMENTS SHALL BE ADDED TO THE TAXES LEVIED ON THE ASSESSMENT ROLL  
17 PREPARED ON THE BASIS OF THE FIRST TAXABLE STATUS DATE AFTER THERE IS A  
18 VIOLATION OF THE TERMS AND CONDITIONS OF THE CONSERVATION EASEMENT.

19 S 2. This act shall take effect immediately.