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

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

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:

Section 1. The real property tax law is amended by adding a new section 491-a to read as follows:

S 491-A. CONSERVATION EASEMENTS; BEACH EROSION CONTROL DISTRICTS IN CERTAIN TOWNS. 1. IN A TOWN HAVING A POPULATION OF NOT LESS THAN FIFTY-SIX THOUSAND SEVEN HUNDRED AND NOT MORE THAN FIFTY-SIX THOUSAND EIGHT HUNDRED, THAT IS LOCATED IN A COUNTY HAVING A POPULATION OF NOT LESS THAN ONE MILLION FOUR HUNDRED NINETY-THREE THOUSAND AND NOT MORE THAN ONE MILLION FOUR HUNDRED NINETY-FOUR THOUSAND, BASED UPON THE LATEST DECENNIAL FEDERAL CENSUS, SUCH TOWN IS HEREBY AUTHORIZED TO ADOPT A LOCAL LAW TO PROVIDE THAT REAL PROPERTY LOCATED WITHIN A BEACH EROSION CONTROL DISTRICT ESTABLISHED BY THE TOWN PURSUANT TO ARTICLE TWELVE-A OF THE TOWN LAW, WHICH IS ENCUMBERED BY A CONSERVATION EASEMENT PURSUANT TO SECTION TWO HUNDRED FORTY-SEVEN OF THE GENERAL MUNICIPAL LAW OR ARTICLE FORTY-NINE OF THE ENVIRONMENTAL CONSERVATION LAW, GRANTED PRIOR TO THE ESTABLISHMENT OF SUCH DISTRICT, SHALL BE WHOLLY EXEMPT FROM ANY AND ALL SPECIAL ASSESSMENTS OF SAID DISTRICT. SUCH TOWN MAY, BY A VOTE OF THE TOWN BOARD, OPT OUT OF THIS EXEMPTION AT ANY TIME.

2. SUCH EXEMPTION SHALL BE GRANTED ONLY UPON APPLICATION BY THE OWNER 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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ER. SUCH APPLICATION SHALL BE FILED WITH THE ASSESSOR OF THE TOWN ON OR BEFORE THE DATE FOR THE FINAL COMPLETION AND FILING OF THE ASSESSMENT ROLL IN SUCH TOWN. IF SATISFIED THAT THE APPLICANT IS ENTITLED TO AN EXEMPTION PURSUANT TO THIS SECTION, THE ASSESSOR SHALL APPROVE THE APPLICATION AND SUCH REAL PROPERTY SHALL THEREAFTER BE EXEMPT FROM THE SPECIAL ASSESSMENT AS PROVIDED IN THIS ACT COMMENCING WITH THE ASSESSMENT ROLL PREPARED ON THE BASIS OF THE TAXABLE STATUS DATE.

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

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

S 2. This act shall take effect immediately.