

1826

2015-2016 Regular Sessions

I N A S S E M B L Y

January 13, 2015

Introduced by M. of A. GUNTHER, GALEF, MONTESANO -- Multi-Sponsored by
-- M. of A. RIVERA -- read once and referred to the Committee on Real
Property Taxation

AN ACT to amend the real property tax law, in relation to the exemption
from taxation for non-profit organizations

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

1 Section 1. Section 420-a of the real property tax law is amended by
2 adding a new subdivision 15 to read as follows:
3 15. IN ALL INSTANCES, THE BURDEN OF ANNUALLY ESTABLISHING THAT THE
4 REQUIREMENTS OF THIS SECTION HAVE BEEN SATISFIED SHALL BE UPON THE OWNER
5 OF THE PROPERTY AND MUST BE PROVEN BY CLEAR AND CONVINCING EVIDENCE. THE
6 DEPARTMENT SHALL DEVELOP, IN CONSULTATION WITH NOT-FOR-PROFIT ORGANIZA-
7 TIONS AND ASSESSORS, GUIDANCE DOCUMENTS TO BE USED BY ASSESSORS IN
8 DETERMINING WHETHER THE STANDARD OF PROOF ESTABLISHED BY THIS SUBDIVI-
9 SION HAS BEEN MET.
10 S 2. This act shall take effect on the first of January next succeed-
11 ing the date on which it shall have become a law and shall apply to
12 assessment rolls prepared on the basis of taxable status dates occurring
13 on or after such date.

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

LBD01012-01-5