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

7234

2015-2016 Regular Sessions

I N A S S E M B L Y

April 29, 2015

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

AN ACT to amend the real property tax law, in relation to granting a tax exemption to certain land owned by a conservation club or a rod and gun club

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 471 to read as follows:

S 471. CONSERVATION CLUBS AND ROD AND GUN CLUBS. 1. REAL PROPERTY OWNED BY ANY CONSERVATION CLUB OR ROD AND GUN CLUB WHICH (A) WAS ACQUIRED BY SUCH CLUB PRIOR TO JANUARY FIRST, TWO THOUSAND ELEVEN, AND (B) HAS AN ASSESSED VALUE OF FIVE HUNDRED THOUSAND DOLLARS OR LESS, SHALL BE EXEMPT FROM TAXATION TO THE EXTENT OF ONE HUNDRED THOUSAND DOLLARS.

2. THE EXEMPTION ESTABLISHED BY SUBDIVISION ONE OF THIS SECTION MAY BE GRANTED ONLY UPON APPLICATION BY THE OWNER OF THE REAL PROPERTY ON A FORM PRESCRIBED OR APPROVED BY THE COMMISSIONER. THE APPLICATION SHALL BE FILED WITH THE ASSESSOR OF THE APPROPRIATE COUNTY, CITY, TOWN OR VILLAGE ON OR BEFORE THE TAXABLE STATUS DATE OF SUCH COUNTY, CITY, TOWN OR VILLAGE.

3. THE PROVISIONS OF THIS SECTION SHALL APPLY TO ANY CONSERVATION CLUB OR ROD AND GUN CLUB REGARDLESS OF THE NUMBER OF MEMBERS.

S 2. This act shall take effect immediately and shall apply to real property having a taxable status date on or after such date.

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

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