

2236

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 15, 2015

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Introduced by M. of A. CROUCH -- 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  
for non-profit organizations

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

1     Section 1. Paragraph (a) of subdivision 1 of section 420-b of the real  
2     property tax law, as added by chapter 919 of the laws of 1981, is  
3     amended to read as follows:  
4     (a) Real property owned by a corporation or association which is  
5     organized exclusively for bible, tract, benevolent, missionary, infir-  
6     mary, public playground, scientific, literary, bar association, medical  
7     society, library, patriotic or historical purposes, for the development  
8     of good sportsmanship for persons under the age of eighteen years  
9     through the conduct of supervised athletic games, FOR THE PURPOSE OF  
10    PROMOTING FUTURE ECONOMIC DEVELOPMENT BY MEANS OF THE ACQUISITION OF  
11    REAL PROPERTY FOR BUSINESS, COMMERCIAL, OR INDUSTRIAL DEVELOPMENT  
12    PURPOSES, for the enforcement of laws relating to children or animals,  
13    or for two or more such purposes, and used exclusively for carrying out  
14    thereupon one or more of such purposes either by the owning corporation  
15    or association, or by another such corporation or association as herein-  
16    after provided, shall be exempt from taxation; provided, however, that  
17    such property shall be taxable by any municipal corporation within which  
18    it is located if the governing board of such municipal corporation,  
19    after public hearing, adopts a local law, ordinance or resolution so  
20    providing. None of the following subdivisions of this section providing  
21    that certain properties shall be exempt under circumstances or condi-  
22    tions set forth in such subdivisions shall exempt such property from  
23    taxation by a municipal corporation whose governing board has adopted a  
24    local law, ordinance or resolution providing that such property shall be  
25    taxable pursuant to this subdivision.

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

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1     S 2. This act shall take effect on the first of January next succeed-  
2     ing the date on which it shall have become a law and shall apply to  
3     assessment rolls prepared on the basis of taxable status dates occurring  
4     on or after such date.