

1372

2015-2016 Regular Sessions

I N S E N A T E

January 12, 2015

Introduced by Sens. BONACIC, LARKIN -- read twice and ordered printed,
and when printed to be committed to the Committee on Local Government

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 ASSEMBLY,
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.

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