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

S. 2114 A. 3044

2015-2016 Regular Sessions

S E N A T E - A S S E M B L Y

January 21, 2015

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 open spaces and open areas

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 481-a to read as follows:

S 481-A. OPEN SPACES AND OPEN AREAS. 1. NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER, WHERE A LOCAL GOVERNMENT OR NOT-FOR-PROFIT, TAX EXEMPT CONSERVATION ORGANIZATION PURSUANT TO THE NOT-FOR-PROFIT CORPORATION LAW HAS ACQUIRED THE FEE OR ANY LESSER INTEREST, DEVELOPMENT RIGHT, EASEMENT, COVENANT, OR OTHER CONTRACTUAL RIGHT IN REAL PROPERTY, EXCEPT AGRICULTURAL LANDS, FOR OPEN SPACE OR OPEN AREA TO ACHIEVE THE PURPOSES OF SECTION TWO HUNDRED FORTY-SEVEN OF THE GENERAL MUNICIPAL LAW, SUCH REAL PROPERTY SHALL BE EXEMPT FROM TAXATION AND EXEMPT FROM SPECIAL AD VALOREM LEVIES AND SPECIAL ASSESSMENTS FOR AS LONG AS SUCH REAL PROPERTY SHALL BE LIMITED TO USE FOR OPEN SPACE OR AN OPEN AREA.

2. THE TERM "OPEN SPACE OR OPEN AREA", AS USED IN THIS SECTION SHALL HAVE THE SAME MEANING AS PROVIDED FOR IN SECTION TWO HUNDRED FORTY-SEVEN OF THE GENERAL MUNICIPAL LAW, EXCEPT AGRICULTURAL LANDS SHALL BE EXCLUDED.

3. NO REAL PROPERTY SHALL BE ENTITLED TO RECEIVE AN EXEMPTION PURSUANT TO THIS SECTION IF THE OWNER OR OPERATOR OF SUCH REAL PROPERTY SHALL RECEIVE OR MAY BE LAWFULLY ENTITLED TO RECEIVE ANY PECUNIARY PROFIT FROM THE USE OF SUCH REAL PROPERTY.

S 2. This act shall take effect immediately.

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

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