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

546

2015-2016 Regular Sessions

I N S E N A T E

(PREFILED)

January 7, 2015

Introduced by Sen. LATIMER -- 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 exempting certain real property owned by a municipal corporation from taxation

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

Section 1. Subdivisions 2 and 3 of section 406 of the real property tax law, subdivision 2 as amended by chapter 579 of the laws of 1987 and subdivision 3 as amended by chapter 683 of the laws of 1979, are amended to read as follows:

2. Real property owned by a municipal corporation not within its corporate limits while used for the provision of fire protection services provided that some fire protection services are available to the municipal corporation in which the real property is located, for a public park, public aviation field, highway or for flood control and soil conservation purposes as provided in section two hundred twenty-three of the county law shall be exempt from taxation by any municipal corporation in which it is located[, provided the governing board thereof shall so agree in writing].

3. Real property owned by a municipal corporation not within its corporate limits while used as a sewage disposal plant or system, including necessary connections and appurtenances, or real property owned by a municipal corporation having a population of less than one hundred thousand or a population of two hundred twenty-five thousand or more but less than three hundred thousand used as a water plant, pumping station, water treatment plant, water shed or reservoir, including necessary connections and appurtenances shall be wholly or partially exempt from taxation and wholly or partially exempt from special ad valorem levies and special assessments, by any municipal corporation in which located[, provided the governing board thereof shall so agree in writing].

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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