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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:

- 1 Section 1. Subdivisions 2 and 3 of section 406 of the real property
2 tax law, subdivision 2 as amended by chapter 579 of the laws of 1987 and
3 subdivision 3 as amended by chapter 683 of the laws of 1979, are amended
4 to read as follows:
5 2. Real property owned by a municipal corporation not within its
6 corporate limits while used for the provision of fire protection
7 services provided that some fire protection services are available to
8 the municipal corporation in which the real property is located, for a
9 public park, public aviation field, highway or for flood control and
10 soil conservation purposes as provided in section two hundred twenty-
11 three of the county law shall be exempt from taxation by any municipal
12 corporation in which it is located[, provided the governing board there-
13 of shall so agree in writing].
14 3. Real property owned by a municipal corporation not within its
15 corporate limits while used as a sewage disposal plant or system,
16 including necessary connections and appurtenances, or real property
17 owned by a municipal corporation having a population of less than one
18 hundred thousand or a population of two hundred twenty-five thousand or
19 more but less than three hundred thousand used as a water plant, pumping
20 station, water treatment plant, water shed or reservoir, including
21 necessary connections and appurtenances shall be wholly or partially
22 exempt from taxation and wholly or partially exempt from special ad
23 valorem levies and special assessments, by any municipal corporation in
24 which located[, provided the governing board thereof shall so agree in
25 writing].
26 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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