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

5822

2015-2016 Regular Sessions

I N S E N A T E

June 5, 2015

Introduced by Sen. LANZA -- 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 definition of "public utility mass real property" for purposes of assessment ceilings for local public utility mass real property

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

Section 1. Subdivision 3 of section 499-hhhh of the real property tax law, as added by chapter 475 of the laws of 2013, is amended to read as follows:

3. "Public utility mass real property" means real property, including MAINS, PIPES, conduits, cables, lines, wires, poles, supports and enclosures for electrical conductors located on, above and below real property, which is used in the STORAGE, transmission and distribution of GAS, ELECTRICITY, STEAM, WATER, PETROLEUM AND ANY OTHER SUBSTANCE AS WELL AS REFRIGERATION, HEAT, telephone or telegraph service, and electromagnetic voice, video and data signals. Such term shall include all property described in paragraphs (d), (E) and (i) of subdivision twelve of section one hundred two of this chapter. Special franchise property as described in subdivision seventeen of section one hundred two of this chapter, and all property described in [paragraphs (a) and (b) and] subparagraphs (A), (B), (C) and (D) of paragraph (i) of subdivision twelve of section one hundred two of this chapter shall not be considered public utility mass real property for purposes of this title.

S 2. This act shall take effect immediately; provided that the amendments to subdivision 3 of section 499-hhhh of the real property tax law made by section one of this act shall not affect the repeal of such section and shall be deemed repealed therewith.

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

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