

# STATE OF NEW YORK

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7926

2017-2018 Regular Sessions

## IN ASSEMBLY

May 19, 2017

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Introduced by M. of A. SKARTADOS -- read once and referred to the  
Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the process by  
which taxes are evaluated on property designated as wetlands by the  
department of environmental conservation

The People of the State of New York, represented in Senate and Assem-  
bly, do enact as follows:

1 Section 1. The real property tax law is amended by adding a new  
2 section 521 to read as follows:

3 § 521. Wetlands evaluation. Notwithstanding any other provision of law  
4 to the contrary, an assessor will perform a one hundred percent evalu-  
5 ation per acre, without the application of any equalization rate, of  
6 wetlands designated as freshwater wetlands or tidal wetlands by the  
7 department of environmental conservation.

8 § 2. This act shall take effect immediately and shall apply to all tax  
9 rolls prepared on and after July 1, 2017.

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

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