## STATE OF NEW YORK

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2017-2018 Regular Sessions

## IN SENATE

June 12, 2017

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to providing an exemption for security cameras installed on real property owned by a public utility

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 2 section 431 to read as follows:
- § 431. Public utility security camera or device; exemption. 1. For 4 purposes of this section, the term "public utility" shall mean a public service corporation, other electric service provider, fiber optics, television cable, or any other telecommunication company subject to the jurisdiction of the department of public service.
- 2. Any camera or interrelated devices or appurtenances installed on or otherwise utilizing property that a public utility assessed an ad valo-10 rem tax, or that such utility contributes to a payment in lieu of taxes agreement, whether or not such camera, interrelated devices or appurte-11 nances are owned by the public utility, and installed for the purposes 13 of providing any police force or public security office access to real 14 time or recorded information, shall be exempt from real property or 15 other ad valorem taxes, levies and assessments or payments in lieu of 16 <u>taxes contributions</u>.
- 3. The office of real property tax services is hereby authorized and 17 directed to promulgate rules and regulations necessary for the implemen-18 19 tation of this section.
- 20 § 2. This act shall take effect immediately and shall apply to assess-21 ment rolls prepared on the basis of taxable status dates occurring on or 22 after such date; provided, however, that the office of real property tax services shall promulgate rules and regulations necessary to effectuate 24 this act prior to such effective date.

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

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