

STATE OF NEW YORK

3927

2017-2018 Regular Sessions

IN ASSEMBLY

January 30, 2017

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

AN ACT to amend the real property tax law, in relation to nonprofit
organizations mandatory class

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

1 Section 1. Paragraph (b) of subdivision 1 and subdivision 11 of
2 section 420-a of the real property tax law, paragraph (b) of subdivision
3 1 as amended by chapter 919 of the laws of 1981 and subdivision 11 as
4 added by chapter 261 of the laws of 1992 and as further amended by
5 section 1 of part W of chapter 56 of the laws of 2010, are amended to
6 read as follows:

7 (b) Real property such as specified in paragraph (a) of this subdivi-
8 sion shall not be exempt if any officer, member or employee of the
9 owning corporation or association shall receive or may be lawfully enti-
10 tled to receive any pecuniary profit from the operations thereof, except
11 reasonable compensation for services in effecting one or more of such
12 purposes, or as proper beneficiaries of its strictly charitable
13 purposes; or if the organization thereof for any such avowed purposes be
14 a guise or pretense for directly or indirectly making any other pecuni-
15 ary profit for such corporation or association or for any of its members
16 or employees; or if it be not in good faith organized or conducted
17 exclusively for one or more of such purposes; or if such purpose in
18 which the real property is being used is in violation of applicable
19 local zoning laws.

20 11. An exemption may be granted pursuant to this section upon applica-
21 tion by the owner on a form prescribed by the commissioner or any compa-
22 rable form, which application may be filed with the assessor of the
23 appropriate county, city, town or village on or before the applicable
24 taxable status date. The application shall include a copy of a valid
25 certificate of occupancy or use and a statement from the building

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

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1 department that the property does not have any outstanding building or
2 fire code violations. Where the assessor receives no such application,
3 the assessor may nevertheless grant the exemption provided the assessor
4 personally inspects the property and certifies in writing that it satis-
5 fies all of the requirements for exemption set forth in this section.
6 Where property is not granted an exemption pursuant to this section, the
7 owner may seek judicial review pursuant to article seven of this chapter
8 or article seventy-eight of the civil practice law and rules.
9 § 2. This act shall take effect immediately.