STATE OF NEW YORK

6671

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 section 431 to read as follows:

§ 431. Public utility security camera or device; exemption. 1. For 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 valorem tax, or that such utility contributes to a payment in lieu of taxes agreement, whether or not such camera, interrelated devices or appurtenances are owned by the public utility, and installed for the purposes of providing any police force or public security office access to real time or recorded information, shall be exempt from real property or other ad valorem taxes, levies and assessments or payments in lieu of taxes contributions.

3. The office of real property tax services is hereby authorized and directed to promulgate rules and regulations necessary for the implementation of this section.

§ 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date; provided, however, that the office of real property tax services shall promulgate rules and regulations necessary to effectuate 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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