

STATE OF NEW YORK

2702

2019-2020 Regular Sessions

IN ASSEMBLY

January 25, 2019

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

AN ACT to amend the real property tax law, in relation to a privately
owned vacant property temporary public benefit use exemption

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 481-a to read as follows:

3 § 481-a. Privately owned vacant property temporary public benefit use
4 exemption. 1. Notwithstanding any other provision of this chapter, where
5 privately owned vacant property is temporarily used for the public bene-
6 fit in a city having a population of one million or more such property
7 may be exempt from taxation and ad valorem levies for as long as such
8 real property shall be limited to use for the public benefit for a mini-
9 mum of twenty hours a week in the months of November through March and
10 twenty-five hours a week in the months of April through October.

11 2. The term "public benefit", as used in this section shall include,
12 but not be limited to, open spaces, community gardens, urban farms and
13 pop-up parks.

14 3. No real property shall be entitled to receive an exemption pursuant
15 to this section if the owner or operator of such real property shall
16 receive or may be lawfully entitled to receive pecuniary profit from the
17 use of such real property.

18 § 2. This act shall take effect immediately.

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

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