STATE OF NEW YORK

3655

2019-2020 Regular Sessions

IN ASSEMBLY

January 30, 2019

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

AN ACT to amend the real property tax law, in relation to the exemption from taxation for non-profit organizations

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

- 1 Section 1. Section 420-a of the real property tax law is amended by 2 adding a new subdivision 17 to read as follows:
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 3 17. In all instances, the burden of annually establishing that the
 4 requirements of this section have been satisfied shall be upon the owner
- 5 of the property and must be proven by clear and convincing evidence. The
- 6 <u>department shall develop</u>, in consultation with not-for-profit organiza-
- 7 tions and assessors, guidance documents to be used by assessors in determining whether the standard of proof established by this subdivi-
- 9 sion has been met.
- 10 § 2. This act shall take effect on the first of January next succeed-
- 11 ing the date on which it shall have become a law and shall apply to
- 12 assessment rolls prepared on the basis of taxable status dates occurring
- 13 on or after such date.

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

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