

# STATE OF NEW YORK

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7993

2019-2020 Regular Sessions

## IN ASSEMBLY

May 30, 2019

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

AN ACT in relation to directing the state board of real property tax services to conduct a study on real property tax saturation

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

1 Section 1. For purposes of this act, the term "real property tax saturation" shall be considered a broad term that encompasses the impact of  
2 high percentages of tax exempt real property within a municipality on  
3 the overall economic viability of the municipality.

4 § 2. The state board of real property tax services is authorized and  
5 directed to conduct a study on real property tax saturation. Such study  
6 shall include, but not be limited to:

7 (a) the percentage of real property within each county of the state  
8 that is exempt from real property taxation;

9 (b) in counties where there is a high percentage of real property  
10 exempt from real property taxation, the impact of such exempt real prop-  
11 erty on:

12 (i) the housing market in the county, including new construction;

13 (ii) the growth of new small businesses in the county, if any;

14 (iii) the growth of new jobs in the county, if any;

15 (iv) the population growth of the county, if any;

16 (v) the number of tax exempt not-for-profit organizations in the coun-  
17 ty;

18 (vi) the percentage of dedicated park land in the county;

19 (vii) any other information the board deems appropriate;

20 (c) feasible revisions to real property tax policies, procedures and  
21 practices that reduce the tax burden in properties within the county  
22 that are subject to real property taxation; and

23 (d) strategies that will support an equitable distribution of real  
24 property taxation within the county.  
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EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1     § 3. Such board shall make a report of the findings of its study,  
2 including any recommendations for legislative action as it may deem  
3 necessary and appropriate. Such report shall be delivered to the gover-  
4 nor, the temporary president of the senate and the speaker of the assem-  
5 bly no later than one year after the effective date of this act.  
6     § 4. This act shall take effect immediately.