

STATE OF NEW YORK

5254

2019-2020 Regular Sessions

IN SENATE

April 18, 2019

Introduced by Sen. BRESLIN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to authorizing municipalities to restrict the definitions of "commercial purpose or use" and "mixed-use property"

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

- 1 Section 1. Subdivision 2 of section 485-a of the real property tax
2 law, as amended by chapter 632 of the laws of 2004, is amended to read
3 as follows:
4 2. Any municipality may, by local law, provide for the exemption of
5 real property from taxation as provided in this section. Upon the
6 adoption of such a local law, the county in which such municipality is
7 located may, by local law, and any school district, all or part of which
8 is located in such municipality, may, by resolution, exempt such proper-
9 ty from its taxation in the same manner and to the same extent as such
10 municipality has done. Further, such municipality may by local law spec-
11 ify a more restrictive definition of "commercial purpose or use" and
12 "mixed-use property" than is defined by paragraphs (d) and (e) of subdi-
13 vision one of this section.
14 § 2. This act shall take effect immediately.

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

LBD06087-01-9