STATE OF NEW YORK

1464

2019-2020 Regular Sessions

IN ASSEMBLY

January 15, 2019

Introduced by M. of A. CROUCH, BLANKENBUSH, BRABENEC, HAWLEY -- Multi-Sponsored by -- M. of A. FINCH -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to eligibility for the school real property (STAR) tax exemption

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

Section 1. Subdivision 3 of section 425 of the real property tax law is amended by adding a new paragraph (g) to read as follows:

(g) Relative taxpayers. If a member of the owner's family within two degrees of consanguinity or a member of a co-owner's family within two degrees of consanguinity is using the property for agricultural purposes and is also paying the school taxes for the property then that member of the owner's or co-owner's family shall be entitled to the exemption provided by this section and not the owner of the property. For the purposes of this paragraph, "agricultural purposes" shall mean the producing of food upon a farm or elsewhere on the property by the tillage of the soil, the commercial raising, shearing, feeding and management of animals or other agricultural, horticultural, ranching or dairying processes and shall also include the manufacture of foods.

§ 2. This act shall take effect immediately and shall apply to the administration of the STAR exemption beginning with the 2019-2020 school year.

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

LBD02997-01-9