

# STATE OF NEW YORK

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3483

2019-2020 Regular Sessions

## IN ASSEMBLY

January 29, 2019

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

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 Assem-  
bly, 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.

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