STATE OF NEW YORK

5402

2019-2020 Regular Sessions

IN ASSEMBLY

February 11, 2019

Introduced by M. of A. DiPIETRO -- 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 of certain private dwellings and improvements within cities having a population of less than one million from local taxation

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

Section 1. Section 421-b of the real property tax law is amended by adding a new subdivision 4 to read as follows:

4. Notwithstanding the foregoing provisions of this section, the local legislative body of any city, town or village having a population of less than one million is authorized and empowered to adopt a resolution making the provisions of this section applicable to such city, town or village.

§ 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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