# STATE OF NEW YORK

5336

2021-2022 Regular Sessions

# IN SENATE

March 2, 2021

Introduced by Sen. OBERACKER -- 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 excluding the value of trees for the purposes of assessment

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

Section 1. Section 305 of the real property tax law is amended by adding a new subdivision 4 to read as follows:

**4. For purposes of real property tax assessment, the value of trees shall be excluded for the purposes of assessment.**

§ 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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