

STATE OF NEW YORK

1343

2023-2024 Regular Sessions

IN ASSEMBLY

January 17, 2023

Introduced by M. of A. GUNTHER, SMULLEN -- 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
from taxation for non-profit organizations

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

1 Section 1. Section 420-a of the real property tax law is amended by
2 adding a new subdivision 17 to read as follows:

3 17. In all instances, the burden of annually establishing that the
4 requirements of this section have been satisfied shall be upon the owner
5 of the property and must be proven by clear and convincing evidence. The
6 department shall develop, in consultation with not-for-profit organiza-
7 tions and assessors, guidance documents to be used by assessors in
8 determining whether the standard of proof established by this subdivi-
9 sion has been met.

10 § 2. This act shall take effect on the first of January next succeed-
11 ing the date on which it shall have become a law and shall apply to
12 assessment rolls prepared on the basis of taxable status dates occurring
13 on or after such date.

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

LBD04195-01-3