

# STATE OF NEW YORK

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1343

2023-2024 Regular Sessions

## IN ASSEMBLY

January 17, 2023

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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.

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