

LOCAL LAW NO. “D” FOR 2023

A LOCAL LAW ENACTING A LIMITED EXEMPTION FROM COUNTY REAL PROPERTY TAXES FOR PROPERTIES LOCATED WITHIN THE TOWN OF GUILDERLAND WHICH ARE SUBJECT TO QUALIFIED CONSERVATION EASEMENT AGREEMENTS

Introduced: 5/8/23

By Feeney, Cleary, Reidy, Reinhardt and Perlee:

WHEREAS, Section 491-b of the Real Property Tax Law authorizes a limited exemption from real property taxes for qualified Conservation Easement Agreements entered into within municipalities authorized to offer such agreements and exemptions, including the Town of Guilderland, and

WHEREAS, In regard to “open space”, as that term is defined under Section 491-b.2 of the Real Property Tax Law, it is the desire of the Albany County Legislature to authorize qualified Conservation Easement Agreement limited real property tax exemptions to help protect open space in Albany County, and

WHEREAS, To ensure that such exemption is implemented without reducing County tax collections from municipalities providing it, now or in the future, and to ensure that the property owners in other municipalities do not have to pay a higher share of County taxes as a result of the exemption, it is advantageous to specify that such exemption be implemented under the provisions of Real Property Tax Law Section 844(1)(b)(ii) that allows for an “add back” exempted value, now, therefore,

BE IT ENACTED, By the Legislature of the County of Albany as follows:

SECTION 1. TITLE

This Local Law shall be known as the “Guilderland Conservation Easement Agreement Law”.

SECTION 2. LEGISLATIVE INTENT

In accordance with the provisions of Section 491-b of the Real Property Tax Law, properties located within the Town of Guilderland which are subject to qualified Conservation Easement Agreements shall be exempt from County taxation as set forth below.

SECTION 3. CONSERVATION EASEMENT AGREEMENT EXEMPTIONS

As is authorized by Real Property Tax Law 491-b, the County of Albany does hereby provide that qualifying open space in the Town of Guilderland shall be exempt from

County taxation to the extent provided for in Section 491-b.4(b) of Real Property Tax Law.

SECTION 4. PROCEDURES FOR OBTAINING A CONSERVATION EASEMENT AGREEMENT EXEMPTION

Procedures for obtaining a conservation easement agreement exemption shall be followed pursuant to Section 491-b of the Real Property Tax Law, Local Law No. 2 for 2022 of the Town of Guilderland, and any other local law implementing the provisions of Section 491-b of the Real Property Tax Law.

SECTION 5. ADD BACK

Pursuant to Real Property Tax Law Section 844(1)(b)(ii), the County hereby enacts an “add back” provision specifying that “taxable assessed value” for purposes of apportionment of County taxes will include the amount of assessed value partially exempt from County taxation under Section 491-b of the Real Property Tax Law, which shall ensure that the Town of Guilderland property owners will not pay less County property taxes in the aggregate than they would had the Conservation Easement Agreement Exemption not been applied to properties within the Town.

SECTION 6. SEVERABILITY

If any clause, sentence, paragraph, subdivision, section or part of this Local Law or the application thereof, to any person, individual, corporation, firm, partnership, entity or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such judgment or order shall be rendered.

SECTION 7. EFFECTIVE DATE

This Local Law shall be effective upon filing with the Secretary of State and subject to Real Property Tax Law Section 491-b and other relevant sections of the Real Property Tax Law.

Referred to Law Committee – 5/8/23