

New York State Assembly | Sheldon Silver, Speaker



committee on

Real Property Taxation

Sandra R. Galef, Chairperson



THE ASSEMBLY
STATE OF NEW YORK
ALBANY

CHAIR
Real Property Taxation

COMMITTEES
Corporations, Authorities and Commissions
Election Law
Governmental Operations
Health

SANDRA R. GALEF
Assemblywoman 90th District

December 15, 2009

The Honorable Sheldon Silver
Speaker of the Assembly
Room 932 – Legislative Office Building
Albany, New York 12248

Dear Speaker Silver:

I am pleased to submit the 2009 Annual Report of the Assembly Standing Committee on Real Property Taxation. This was a busy year for the Committee, with a wide range of challenging issues and diverse legislation to consider.

In 2009 the Committee met ten times and reported sixty-seven bills. We reviewed and reported proposed legislation in a variety of areas including general administration, exemption administration, and jurisdiction specific (local) legislation. In addition to our daily legislative responsibilities, the Committee worked closely with the New York State Office of Real Property Services (NYSORPS) to promote informed and responsible legislation. The Committee also collaborated with the Senate Committee on Local Government to conduct a joint public hearing to discuss the effectiveness of current real property assessment practices in producing fair and equitable assessments.

In 2010, the Committee will continue to focus on legislation that will provide real property tax relief, improve assessment practices, enhance efficiency and reduce costs in real property tax administration, and examine the effects of real property tax exemptions.

I have greatly enjoyed working with the Real Property Tax Committee members. Their knowledge and enthusiasm were instrumental in making this a pleasant and productive year. I look forward to another productive year in 2010.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2009 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

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Joan K. Christensen
Aileen M. Gunther
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Rebecca Southard-Kreiger, Committee Clerk
Judy Alfonso, Program and Counsel Secretary

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I. GENERAL ADMINISTRATIVE

A. STATE-WIDE LEGISLATION

a. Changes to Coordinated Assessment Program **(A.7505 Galef; Chapter 46 of the Laws of 2009)**

This legislation clarifies certain requirements and procedures for the operation of coordinated assessment programs. Specifically, it:

- requires that a coordinated assessment program must be agreed to forty-five days before the taxable status date of the first assessment roll to which such program is to apply;
- limits assessors, under the program, to six year office terms pursuant to section 310 of the RPTL;
- clarifies that participant withdrawal or program termination requests must be approved by a majority vote of a governing body forty-five days before the taxable status date and that such request must be filed with the State Board of Real Property Services by such date;
- clarifies that the program will automatically terminate when it is determined that all the assessing units under the program do not have the same assessor; and,
- clarifies that the program will continue once established unless it is specifically terminated.

b. Tax Lien Foreclosure Notices **(A.7966-A Galef; Chapter 275 of the Laws of 2009)**

This legislation authorizes the Commissioner of the Department of Taxation and Finance (DT&F) to allow local governments to use an alternative means of providing notice to DT&F for real property tax lien foreclosures. Prior to this legislation, local governments were required to send individual paper notifications to DT&F for every real property tax lien foreclosure petition at a significant expense to local governments and DT&F. This law allows DT&F the flexibility to agree to accept the transmittal of electronic summaries rather than individual paper notices from local governments in an effort to reduce clerical, postage and administrative costs.

c. State Board of Real Property Services Membership **(A.1478 Wright; Passed the Assembly)**

This legislation would require a representative from New York City to serve on the State Board of Real Property Services and would further require such representative to be knowledgeable of New York City's real property tax procedures and practices and the real property assessment and taxation procedures of the New York City Department of Finance. In doing so it would assure that a member of the State Board of Real Property Services is versed on the unique real property tax administration rules, regulations and statutes of the City of New York.

d. Assessment Petition Notification of Fire Districts **(A.7375 Magee, Passed the Assembly)**

This legislation would require a notice be sent to the Chair of the Board of Fire Commissioners when there is a challenge to a real property tax assessment. This legislation would allow fire districts, which receive funding through real property taxation, to receive the same notification received by other affected parties.

e. Extension of Small Claims Assessment Review to Limited Partnerships **(A.7095-A Galef; Passed the Assembly)**

This legislation would allow persons who own their homes through limited partnerships to qualify for Small Claims Assessment Review (SCAR) as provided in Section 730 of the Real Property Tax Law. Currently, section 730 of the RPTL does not explicitly prohibit limited partnerships from SCAR. However, assessors, hearing officers and the Office of Court Administration have taken the position that limited partnerships do not qualify. Recently, the Supreme Court, Nassau County, held that limited partnerships could qualify. By way of comparison,

the qualifications for STAR exemptions have been recently amended to allow residential home owners who are in this situation to qualify for STAR.

B. LEGISLATION OF LOCAL SIGNIFICANCE

a. Base/Adjusted Base Proportion Limitations

Certain municipalities that have opted into the Homestead Tax Option, as authorized by Article 19 of the RPTL, have requested special legislation limiting the amount by which their base or adjusted base proportions can increase in a class of properties in a given year. By limiting base and adjusted base proportional shifts, which are used for calculating tax shares and tax rates, large changes in tax liabilities between the two classes of properties are avoided. The following municipalities' legislation passed the Assembly to limit class tax liability shifts for 2010:

i. Town of Colonie

(A.809-A Reilly; Passed Assembly)

ii. City of Long Beach, City of Glen Cove, and Village of Lake Success (Nassau County)

(A.7261-A Weisenberg; Chapter 382 of the Laws of 2009)

II. REAL PROPERTY TAX EXEMPTIONS:

A. AMENDMENTS TO EXISTING EXEMPTIONS

a. STAR Exemption and Middle Class STAR Rebate Program

i. 2009/2010 Budget Bill - Middle Class STAR Rebate Elimination

(A.157-B (Part M); Chapter 57 of the Laws of 2009)

The Middle Class STAR Rebates were eliminated for the 2009-2010 school year and thereafter due to budgetary constraints. Additionally, the New York City School Tax Relief Program income tax credit amounts were reduced to the 2005 levels. This change eliminates the increases that were implemented when the Middle Class STAR Rebate was established, to provide New York City residents with similar savings to those provided to rest of the state through the rebate program. In light of the elimination of the Middle Class STAR Rebate program and the corresponding New York City School Tax Relief Program, it is projected that the State will achieve a savings of \$1.4 billion in savings for the 2009-2010 fiscal year; \$1.4 billion for the 2010 – 2011 fiscal year; and \$1.6 billion for the 2011 – 2012 fiscal year.

ii. Legislative Amendments

In addition to changes implemented in the 2009 budget, the following two proposed changes to the STAR Exemption passed the Assembly this year:

STAR Application Receipt Confirmation

(A.1808 Morelle, Ortiz, Galef, Koon, Stirpe; Passed the Assembly)

This legislation would require an assessor to provide, upon request by the applicant, a receipt for submission of a STAR application. If a request is made, other than in person, the applicant must provide a self-addressed postage paid envelope providing for where the assessor would be required to send the receipt.

STAR Eligibility Change

(A.1365 Englebright; Passed the Assembly)

This legislation would extend the eligibility provisions for the enhanced STAR provisions to property owned jointly by siblings. The eligibility requirements would be the same as those for married persons. The current law only authorizes the enhanced STAR exemption to property owned by a husband and wife, one of whom is 65 years of age or older.

b. Municipally Owned Water Collection and Treatment Exemption; Certain Municipalities

(A.358 Magnarelli, Christensen; Passed the Assembly)

This legislation would allow real property owned by a municipal corporation having a population greater than one hundred thirty thousand but less than one hundred fifty thousand that is used for water collection and water treatment to be wholly or partially exempt from taxation, special ad valorem levies and special assessments, by any municipal corporation in which it is located, provided the governing board thereof agrees so in writing.

B. NEW EXEMPTIONS

a. Multiple Dwelling Exemption; Certain Cities

(A.3170-A Bradley; Passed the Assembly)

This legislation would authorize certain cities having a population of more than fifty-three thousand seventy but less than fifty-three thousand one hundred, as determined by the two thousand federal decennial census, (city of White Plains), to adopt local legislation that would provide a partial real property tax exemption for a residential multiple dwelling that consists of not less than four units. The exemption would apply only to any increase in value due to construction/renovations to the dwelling. The exemption would commence at the start of construction and continue for the length of the construction, or for a three-year period, whichever period ends earliest. During that period, and for the subsequent eleven years, the exemption is 100% of the increase in value due to construction. The exemption would then decrease incrementally by 20% each year until it expires. The city would be authorized to make certain modifications to the exemption through the enactment of a local law.

b. Conservation Easement Agreement Exemption; Certain Towns

(A.2089-A Schroeder; Chapter 296 of the Laws of 2009)

(A.6273-B Corwin; Chapter 311 of the Laws of 2009)

These pieces of legislation allow certain towns to provide a partial real property tax exemption to property owners that enter into conservation easement agreements with the town for the purpose of preserving open space. Chapter 296 of the Laws of 2009 grants this authorization to towns having a population of not less than twenty-seven thousand six hundred and not more than twenty-seven thousand seven hundred located in a county having a population of not less than nine hundred fifty thousand and not more than nine hundred fifty-one thousand, based upon the latest decennial federal census. Chapter 311 of the Laws of 2009 grants this authorization to towns having a population of not less than eleven thousand three hundred and not more than eleven thousand four hundred, located in a county having a population of not less than nine hundred fifty thousand and not more than nine hundred fifty-one thousand, based upon the latest decennial federal census.

C. NOT-FOR-PROFIT RETROACTIVE EXEMPTIONS

Assessors in several jurisdictions were authorized to accept real property tax exemption applications after the applicable taxable status date for specific properties (22 in all) owned by religious organizations, municipalities, educational institutions, and other nonprofit entities. In most cases, the property was purchased and/or acquired after the taxable status date. In some instances, the property owners were either unaware of the need to file annual exemption applications. The following is a list, by chapter number, of the organization name and taxing jurisdiction that are affected by this legislation. The assessor is granted the authority to review the application and determine if the entity qualifies for the nonprofit real property tax exemption pursuant to State Law. If the assessor determines the nonprofit entity is eligible, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel fines, penalties, or interest remaining unpaid.

Chapter #	ORGANIZATION NAME	ASSESSMENT JURISDICTION(S)
319	Town of Ramapo	Town of Ramapo
320	Town of Ramapo	Town of Ramapo
326	Town of Ramapo	Town of Ramapo
327	Town of Ramapo	Town of Ramapo
328	Town of Ramapo	Town of Ramapo
346	Young Israel of Hewlett	County of Nassau.
356	Village of Sloatsburg	Town of Ramapo
357	Rockland Housing Action Coalition, Inc.	Town of Ramapo
358	Schenectady Day Nursery	City of Schenectady
366	Nigam Agam Sugam Sharnam, Inc	Town of Babylon
370	Khal Torath Chaim of Rockland	Town of Ramapo
376	United Methodist Church	Town of Brookhaven
378	Bethel A.M.E. Church	Town of Huntington Station

379	Mosdos Sanz Klausenburg of Monsey	Town of Ramapo
386	Town of Ramapo	Town of Ramapo
387	Town of Ramapo	Town of Ramapo
388	Adelante of Suffolk County	Town of Islip
402	Ethical Humanist Society of Long Island	Nassau County
435	Village of Airmont	Town of Ramapo
451	Mount Olivet Baptist Church	City of Peekskill
456	Shavi Uma Ganesh Mandir	Town of Central Islip.
469	Long Island Youth Mentoring, Inc.	Town of Islip

III. SPECIAL ASSESSING UNITS – NEW YORK CITY AND NASSAU COUNTY

A. NEW YORK CITY – ADMINISTRATIVE LEGISLATION

a. Disclosure of Assessing Methods in Assessment Review Proceedings **(A.1492 Wright, Passed the Assembly)**

This legislation would require New York City, in a proceeding to review an assessment of real property, to disclose the assessment method used to determine the value of the real property. Specifically, the proposal would require the respondent (the taxing jurisdiction) to provide the petitioner (the property owner) with the assessing method, including any capitalization rate, database, or formula used in the determination of the value of property.

B. NEW YORK CITY – EXEMPTIONS/TAX ABATEMENTS:

a. Private Dwelling Exemption Extender **(A.8048 Lopez, V.; Chapter 154 of the Laws of 2009)**

This legislation extends for one year the date by which a residence must be constructed to be eligible for tax benefits under section 421-b of the RPTL. Section 421-b, which provides an exemption within a city having a population of one million or more to certain newly constructed, reconstructed and converted private dwellings, was to sunset on July 1, 2009. It will now expire on July 1, 2010.

b. Second Avenue Subway Project Commercial Property Tax Abatement **(A.3949 Kellner; Passed the Assembly)**

This legislation would create a real property tax abatement for certain commercial properties located within the Second Avenue Subway project. The purpose of this bill is to encourage businesses to sign or renew leases in the area that is disturbed by the second avenue subway project. The abatement would be for a maximum of five years. To be eligible, the leases would have to commence between January 1, 2007 and June 1, 2015. The abatement would be based on the square footage of the rental space for years one through three the abatement would be the lesser of \$2.50 or 50% of the tax liability per square foot. Year four would be approximately 66% of the amount granted in the first year; year five would be approximately 33% the amount granted in the first year.

C. NASSAU COUNTY – ADMINISTRATIVE LEGISLATION

a. Base Proportion Limitations **(A.7664 Weisenberg; Chapter 384 of the Laws of 2008)**

This legislation provides that, in a special assessing unit that is not a city (Nassau County), for the 2010 assessment roll, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than 1%. By limiting base and adjusted base proportional shifts, which are used for calculating tax shares and tax rates, large changes in tax liabilities between the two classes of properties are avoided.

IV. PUBLIC HEARINGS

This year the Real Property Taxation Committee held two public hearings. The first hearing evaluated the effectiveness of current real property assessment practices in producing fair and equitable assessments. The second hearing explored measures that would enhance efficiency in the administration of real property taxation, in an effort to create financial savings for New York State and local governments, and improve service to taxpayers, satisfying the budget implementation hearing as mandated by Assembly Rule IV, §4.

- June 1st, 2009 – Public Hearing Examining the effectiveness of current real property assessment practices in producing fair and equitable assessments.

This hearing provided a forum for the public, local officials and scholars to discuss the effectiveness of current real property assessment practices in producing fair and equitable assessments across New York State. It also explored possible legislative changes to the real property tax system that could promote equity and continuity in the assessment process.

Testimony was provided by Lee Kyriacou, the Executive Director of the Office of Real Property Services (ORPS) and Mark Russell, IAO, the Assessor of the City of Yonkers, and from representatives of New York State Society of Real Estate Appraisers, New York State Assessors Association and GAR Associates, Inc.

- December 7th, 2009 - Enhancing Efficiency in Real Property Taxation Administration

This public hearing focused on measures that would enhance efficiency in the administration of real property taxation, in an effort to create financial savings for New York State and local governments, and improve service to taxpayers.

Included in the discussion was the evaluation of the success of two efficiency enhancing measures that were enacted this year. The first, which was part of the 2009-2010 enacted budget, created a hosting arrangement between ORPS and the Department of Taxation and Finance (DT&F) allowing ORPS to eliminate its Human Resources and Finance departments. As part of this hearing, the Committee heard testimony from Jamie Woodward, Acting Commissioner of DT&F, and Lee Kyriacou, the Executive Director of ORPS on the success of this arrangement.

Acting Commissioner Jamie Woodward also testified on the effect of the implementation of A.7966 (Galef) /S.3639 (Squadron), which was signed into law as Chapter 275 of the Laws of 2009. The law authorized the Commissioner of DT&F to allow local governments to use an alternative means of providing notice to the agency for real property tax lien foreclosures. Prior to this legislation, local governments were required to send individual paper notifications to DT&F for every real property tax lien foreclosure petition at a significant expense to local governments and the agency. This law allows DT&F the flexibility to agree to accept the transmittal of electronic summaries rather than individual paper notices from local governments in an effort to reduce clerical, postage and administrative costs. Ms. Woodward provided the Committee with an update on DT&F's progress in implementing changes that are allowed through the statutory change, and informed the Committee of DT&F's next steps.

V. OUTLOOK FOR 2010

Real property tax assessments and exemptions determine the distribution of tax liability that local governments and school districts impose on residential, commercial and industrial real property. Not only is the Committee responsible for bills that set policies for equity and fairness in the way assessors determine real property tax assessments, but it is also responsible for developing ways to reduce the overall tax burden.

In 2010, the Committee will continue its obligation to review and propose legislation that will improve the real property taxation and assessment process. Our focus will be on real property tax relief, improving assessment practices and efficiency, and real property tax exemptions.

Real property tax relief: with some of the highest real property taxes in the country, real property taxation has been gaining increasing attention and public scrutiny as many people find living in the State of New York to be increasingly unaffordable. In 2010, the Real Property Taxation Committee plans to continue its efforts to address the effectiveness and sustainability of current tax relief efforts including the STAR exemption program, as well as the use of various exemptions in providing real property tax relief. It will also strive to find alternatives to programs that are identified as being inadequate or unsuccessful.

Assessment practices: as the foundation of the real property tax system is based on the assessment process, it is imperative that assessments be based on accurate and up-to-date information. The Committee will continue to push forward with proposals that will promote taxing jurisdictions to use up-to-date, full value assessment practices. It will also continue to promote transparent assessment practices, thus ensuring that taxpayers have access to assessment information so that they may be active participants in the assessment process. Additionally, the Committee will continue to explore ways to integrate new technologies into real property assessment administration to streamline processes, decrease costs to the state and local governments and provide greater access to assessment data to taxpayers.

Exemptions: there are over 100 real property tax exemptions applicable to private real property. While these exemptions provide savings for certain property owners, they in turn shift the burden to other parties. As more properties become partially or wholly exempt from taxation in a community, the tax base becomes eroded and those property owners that do not receive exemptions experience tax increases. Because of this, the Real Property Taxation Committee has made it a priority to scrutinize new exemption proposals and will continue to examine the fairness of preexisting exemptions in order to avoid unduly compromising the tax base.

APPENDIX A
2008 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE

FINAL DISPOSITION OF BILLS	ASSEMBLY	SENATE	TOTAL
Bill Reported -	67		67
To the Floor	0	0	0
To Ways & Means	63	0	63
To Codes	4	0	4
Bills Having Enacting Clause Stricken	4	0	4
Bills Having Committee Reference Change	1	0	1
To Aging	1	0	1
Senate Bills Substituted or Recalled		1	1
Bills Never Reported, Held In Committee	193	2	195
Total in Committee	296	3	299
# of Bills Signed Into Law:	30		

Real Property Committee Meetings: 10

APPENDIX B
2009 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
46	A7505	Galef	Establishes time frames for certain aspects of coordinated assessment programs.
154	A8048	Lopez V	Extends the period of time during which certain real property tax exemptions apply.
230	A7606	Schimel	Extends the authority for villages to hold tax lien sales.
275	A7966	Galef	Authorizes an alternative means of notice of the commencement of a real property tax lien foreclosure, in cases where Commissioner of Taxation and Finance is required to get notice thereof and the Commissioner has approved such alternative means.
296	A2089A	Schroeder	Creates a conservation easement agreement exemption; allows certain towns whose interests or rights have been acquired for the purpose of an open space or an open area, shall be partially exempt from local real property taxation, provided that the owner enter into a conservation easement agreement; provides that, by vote of the town board, a town may opt out of such exemption.
311	A6273B	Corwin	Creates a conservation easement agreement in a town having a certain population; interests or rights that have been acquired for the purpose of an open space or an open area, shall be partially exempt from local real property taxation, provided that the town enter into a conservation easement agreement; provides that by vote of the town board, the town may opt out of such exemption.
319	A7579A	Jaffee	Authorizes filing of application for real property tax exemption by Town of Ramapo.
320	A7580A	Jaffee	Authorizes filing of application for real property tax exemption by the Town of Ramapo.
326	A7749A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
327	A7751A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
328	A7773A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
346	A8905	Weisenberg	Authorizes Young Israel of Hewlett to file applications for real property tax exemptions with the County of Nassau.
356	A2756A	Rabbitt	Authorizes filing of application for real property tax exemption by the Village of Sloatsburg.

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
357	A2757	Rabbitt	Authorizes the Rockland Housing Action Coalition, Inc. to file an application for a real property tax exemption.
358	A3337A	Tedisco	Authorizes the city of Schenectady to accept an application for real property tax exemption from Schenectady Day Nursery.
366	A5807	Sweeney	Permits Nigam Agam Sugam Sharnam, Inc. to file an application for a real property tax exemption for 2009.
370	A6473	Jaffee	Authorizes Congregation Khal Torath Chaim of Rockland to file an application for a real property tax exemption.
376	A7148	Eddington	Authorizes the United Methodist Church to file an application for retroactive real property tax exempt status; Village of Patchogue; 2008-2009 assessment roll.
378	A7201A	Conte (MS)	Authorizes Bethel A.M.E. Church to file an application for real property tax exemption.
379	A7220	Jaffee	Authorizes Mosdos Sanz Klausenburg of Monsey to file an application for a real property tax exemption.
382	A7261A	Weisenberg	Limits adjusted homestead and non-homestead adjusted base proportions in assessing real estate taxes in the County of Nassau for the 2009 assessment roll.
384	A7664	Weisenberg (MS)	Prohibits special assessing units besides cities to adjust their current base proportions based on such special assessing unit's 2009 assessment roll and limits such adjustment to that of the immediately preceding year.
386	A7750A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Village of Montebello, Town of Ramapo, County of Rockland.
387	A7775A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
388	A7838A	Ramos	Permits Adelante of Suffolk County, Inc. to file an application for a real property tax exemption.
402	A8339A	McKevitt (MS)	Authorizes the Ethical Humanist Society of Long Island to file an application for a real property tax exemption with the assessor of the County of Nassau.
435	A6472A	Jaffee	Authorizes the Village of Airmont, Town of Ramapo, County of Rockland to file an application for an exemption from real property taxes for a certain parcel of land.
451	A8097	Galef	Permits the Mount Olivet Baptist Church, located at 1432 Park Street in the City of Peekskill, to file an application for a real property tax exemption.
456	A8342A	Ramos	Authorizes the religious organization Shavi Uma Ganesh Mandir to file an application for a real property tax exemption in the Town of Central Islip.
469	A8674	Ramos	Authorizes Long Island Youth Mentoring, Inc. to file an application for a real property tax exemption with the assessor of the Town of Islip.

APPENDIX C
2009 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY

BILL No.	SPONSOR	DESCRIPTION
A358	Magnarelli (MS)	Provides an exemption for certain property used for water collection and treatment, and owned by city municipal corporations having a population greater than one hundred thirty thousand but less than one hundred fifty thousand.
A809A	Reilly	Provides for adjusted homestead and non-homestead adjusted base proportions in assessing real estate taxes in the Town of Colonie for the 2009 assessment roll.
A1365	Englebright	Provides for a real property tax exemption on real property owned by siblings, one of whom is over 65, once granted, shall not be rescinded solely because of the death of the older sibling as long as the surviving sibling owner is at least 62.
A1478	Wright (MS)	Requires one member of the State Board of Real Property Services to be a current resident of New York City who is knowledgeable in real property tax procedures and practices of New York City and is familiar with the operational procedures of New York City's department of finance.
A1492	Wright (MS)	Provides that in judicial proceedings to review real property assessments in cities of one million or more inhabitants, the assessing method, capitalization rate, and other data or formula used to determine valuation must be disclosed to the petitioner.
A1808	Morelle (MS)	Provides for the issuance by an assessor of a receipt for the submission of an application for the STAR exemption, upon request of the applicant; requires the applicant to provide a self-addressed, postpaid envelope when the request is made other than in person.
A3170A	Bradley (MS)	Authorizes real property tax exemptions for certain construction and improvements to multiple dwellings in certain cities.
A3949	Kellner (MS)	Creates real property tax abatement for certain commercial properties located within the Second Avenue Subway project.
A4027A	Sweeney (MS)	Requires the establishment of a commercial assessment ratio for a county with a population of more than one million four hundred thousand and which county is not wholly contained within a city. (Suffolk County)
A4588A	Bradley (MS)	Requires the establishment of a commercial assessment ratio for a county with a population of more than nine hundred twenty-three thousand, but less than nine hundred twenty-four thousand. (Westchester County)
A7095A	Galef	Provides that persons residing in property owned by a limited partnership shall be eligible for Small Claims Assessment Review (SCAR).
A7147	Zebrowski (MS)	Temporarily extends the maximum term of delinquent real property tax installment agreements.
A7375	Magee	Provides that real property assessment challenges shall be served upon a fire district by serving the chair of the board of fire commissioners of the fire district.

A7752A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
A7753A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
A7774A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
A7776A	Rabbitt	Authorizes the Town of Ramapo to file an application for exemption from real property taxes for a certain parcel of land located in the Town of Ramapo, County of Rockland.
A8125A	Kavanagh	Requires notification to be given to the New York City Department of Housing Preservation in the event that construction on a project for which an application for a certain tax exemption has been made ceases for a period exceeding one hundred twenty days.

APPENDIX D
2009 REAL PROPERTY TAX LEGISLATION VETOED BY GOVERNOR

VETO No.	BILL No.	SPONSOR	DESCRIPTION
17	A5788	Fields	Provides for limiting base proportions for the 2009-2010 assessment roll in the County of Suffolk.