

NEW YORK STATE
A S S E M B L Y

SHELDON SILVER, SPEAKER



committee on
Real Property Taxation
Sandra R. Galef, Chairperson



Annual Report 2010



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, 2010

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 2010 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 2010 the Committee met ten times and reported forty-nine 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 legislative responsibilities, the Committee worked closely with the New York State Office of Real Property Tax Services (ORPTS) to promote informed and responsible legislation. The Committee also collaborated with the Assembly Standing Committees on Governmental Operations, Local Governments and Cities to conduct a joint public hearing to review and assess the implementation of two consolidation efforts that created a new Division of Homeland Security and Emergency Services and the merger of the Office of Real Property Taxation into the Department of Taxation and Finance.

In 2011, 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 2011.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2010 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

MEMBERS of the COMMITTEE

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Aileen M. Gunther
Ginny Fields
Grace Meng
Naomi Rivera
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Janet L. Duprey

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Julia Mallalieu, Assistant Secretary for Program and Policy
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Rebecca Southard-Kreiger, Committee Clerk
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I. GENERAL ADMINISTRATIVE

A. STATE-WIDE LEGISLATION

Merger of the Office of Real Property Services into the Department of Taxation and Finance (Part W of Budget Bill A. 9706-C; Chapter 56 of the Laws of 2010)

The 2010 – 2011 Budget merged the Office of Real Property Services (ORPS) into the Department of Taxation and Finance (T&F) creating a new unit within the Department known as the Office of Real Property Tax Services (ORPTS). This merger expanded upon a preexisting hosting arrangement in which T&F provided operational support to ORPS, thereby eliminating ORPS' need to maintain its own Human Resources and Finance units. By further combining the two agencies through an agency merger, it was projected that a cost savings of up to \$1.9 million dollars could be achieved. In addition to the merger, the internal rulemaking and other internal roles of the State Board of Real Property Services were transferred to the Commissioner of T&F. The State Board will continue to review complaints against equalization rates and special franchise values established by ORPTS.

Changes to State Aid Program (Part W of Budget Bill A. 9706-C; Chapter 56 of the Laws of 2010)

The 2010 – 2011 Budget eliminated the Annual and Triennial Aid programs and replaced them with a new program. The new program requires municipalities to enter into an approved multi-year reassessment plan of not less than four years in length with revaluations occurring at least once every four years and inventory data updates completed at least once every six years. Aid of up to \$5 per eligible parcel is available during reassessment years and up to \$2 per parcel is available during non-reassessment years within the approved plan. In order to qualify, evaluations must be at 100% of full value, except that in special assessing units (Nassau County and New York City) the revaluation or update must be at a uniform percentage of value for each class.

Authorizes Electronic Tax Receipts

(A.10869 Galef; Chapter 365 of the Laws of 2010)

This legislation allows localities the option of providing electronic real property tax receipts to taxpayers that choose to receive them when such taxes are paid through a mortgage escrow account. The legislation provides that if a taxpayer chooses to receive an electronic receipt the taxpayer is not precluded from requesting a hard copy. This provision only applies when cities, towns, or villages have elected by local law to provide such electronic receipts and a taxpayer has opted to receive an electronic copy.

State Board of Real Property Services Membership Requirement Change (A. 1478 Wright; Vetoed by Governor – Veto Memo 6790)

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.

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

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

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.

Relates to Payments of Taxes in Installments in Certain School Districts
(A.9042-A Stirpe; Passed the Assembly)

This bill would allow school districts that have opted to allow the installment payment of school taxes to choose the minimum payment amount for each installment. Currently, the state law requires the first installment payment to be at least 50% of the total school tax liability and the second payment to be at least 50% of the remaining balance amount. Several school districts have requested the ability to modify the payment schedule to one that better suits their needs and those of their taxpayers. This bill is in response to that request.

Procedural Changes Regarding Changes in Assessments Following Litigation
(A.10423-B Latimer; Passed the Assembly)

This bill would change the time frame of tax certiorari proceedings for commercial properties. In addition it would allow a municipality to demand an appraisal from the taxpayer after one year from the commencement of a proceeding. (Current law allows such a request after two years.) Furthermore, it would decrease the amount of time the petitioner has to submit an appraisal and would not require the municipality to submit an appraisal until after the taxpayer has filed an appraisal. In addition, it would allow the petition to be dismissed after 36-months from the date of the commencement of the proceeding if the petitioner fails to file a note of issue.

This bill would disallow judicial review for four years (for commercial and residential properties) following a court ordered assessment reduction in municipalities that conduct reassessments if the change in the assessment is less than or equal to the average change in assessment for the municipality. Currently, in non-reassessment municipalities, taxpayers are prohibited from seeking judicial review for three years and the assessor is prohibited from increasing the assessment for three years unless the property has undergone a physical change.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Real Property Tax Exemption for Volunteer Firefighters and Ambulance Workers in Certain Counties
(A.8934 Duprey; Chapter 392 of the Laws of 2010)

This legislation authorizes municipal corporations in Clinton County to adopt a local law to create a partial real property tax exemption for enrolled members of incorporated volunteer fire companies or volunteer ambulance services. Eligible volunteer firefighters and volunteer ambulance workers would be entitled to a 10% real property tax exemption. The law also authorizes a municipal corporation to adopt a local law that would provide the exemption for life to applicants that have accrued more than 20 years of active service, provided their primary residence was within such county during that time.

Optional Base/Adjusted Base Proportion Limitations for Approved Assessing units in Nassau County
(A.11237 Weisenberg; Chapter 273 of the Laws of 2010)

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. This legislation authorizes approved assessing units in Nassau County (cities and villages that do their own assessing) to adopt a local law limiting class shifts to 1% for taxes based upon the 2010 assessment roll. If a locality chooses not to adopt the local law, the default is 5%.

Real Property Tax Exemption for Capital Improvements to Multiple Dwellings in Certain Cities
(A.8648-A Canestrari; Passed the Assembly)

This bill would authorize certain cities having a population of more than 48,900 but less than 49,000 inhabitants to pass a local law to provide a multiple dwelling exemption for any increase in assessed value attributed to the reconstruction, alteration, or conversion to an owner-occupied single-family dwelling or an owner-occupied multiple dwelling reduced to at most two units. The city, in its local law, could reduce the percent of the exemption, limit eligibility to certain forms of construction and provide that the exemption shall be applicable only to those improvements that would otherwise result in an increase in the assessed valuation of the real property.

First-time Homebuyer Exemption Extender
(A.10270 Sweeney; Passed the Assembly)

This bill would authorize municipalities to extend a first-time homebuyer exemption program, set to expire on December 31, 2010, for five years. The program provides localities with an option to allow for a partial real property tax exemption for owner-occupied, primary residential property that is newly constructed or reconstructed under certain conditions.

II. REAL PROPERTY TAX EXEMPTIONS:

A. AMENDMENTS TO EXISTING EXEMPTIONS

STAR Application Receipt Confirmation
(A.1808 Morelle; Chapter 6 of the Laws of 2010)

This legislation requires 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.

Change to STAR Exemption Eligibility Requirements
(Part FF of Budget Bill A.9710-D; Chapter 57 of the Laws of 2010)

The 2010 – 2011 Budget added an income limitation to the STAR Exemption eligibility criteria. Beginning in 2010, homeowners must earn less than \$500,000 to be eligible to receive the exemption benefit. The legislation required the Commissioner of Taxation and Finance to establish any procedures necessary to determine whether parcels satisfy the income eligibility requirements based upon the owner or owners' income(s) for the applicable tax year. The Commissioner is also required to determine procedures to notify local assessors of the qualifying parcels within their jurisdiction.

Solar, Wind, and Farm Waste Energy Systems Exemption Extender
(A.10875 Magee; Chapter 366 of the Laws of 2010)

Currently, by local option, real property that contains a solar, wind, or farm waste energy system approved by the State Energy Research and Development Authority that is constructed after January 1, 1991, and before January 1, 2011, is exempt from taxation for a period of 15 years to the extent of any increase in assessed value due to the system. This legislation extends the construction eligibility period to January 1, 2015.

Municipally Owned Water Collection and Treatment Exemption; Certain Municipalities
(A.358 Magnarelli, Christensen; Passed the Assembly)

This legislation would allow real property that is owned by a municipal corporation having a population greater than 130,000 but less than 150,000 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.

STAR Eligibility Change
(A.1365 Englebright; Passed the Assembly)

This legislation would extend the eligibility for the Enhanced STAR Program to property owned jointly by siblings. The eligibility requirements for siblings 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.

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 certain properties (23 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 unaware of the need to file annual exemption applications. Under the following pieces of 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. The following is a list, by chapter number, of the organization name and taxing jurisdiction affected by this legislation.

Chapter #	ORGANIZATION NAME	ASSESSMENT JURISDICTION(S)
33	First United Methodist Church of Roosevelt	County of Nassau
66	Manhattan Youth Recreations and Resources, Inc.	City of New York
187	Time Out Club Development Corporation	County of Nassau
235	Town of Ramapo	Town of Ramapo
236	Town of Ramapo	Town of Ramapo
237	Town of Ramapo	Town of Ramapo
247	Pilgrim Wesleyan Church	Town of Ramapo
289	Town of Ramapo	Town of Ramapo
317	Bethel A.M.E. Church	City of Schenectady
326	Gibson Meeting Halls, Inc.	County of Nassau
335	Congregation Mesifta Beth Shraga	Town of Ramapo
338	New Creation in Christ Ministries, Inc.	City of Schenectady
347	Community Outreach Center	Town of Ramapo

351	Greater Utica Community Food Resources, Inc.	City of Utica
352	Long Island Progressive Missionary Baptist Churches General Association	Town of Babylon
353	S.N. Services Corporation	Nassau County
360	Long Island Teen Challenge	Town of Babylon
362	County of Putnam	Town of Carmel
393	Our Lady of Mount Carmel Society of Rosebank	City of New York
395	Lighthouse Mission, Inc.	Town of Brookhaven
403	Tabernacle of New Hope	City of Schenectady
414	House of Refuge Apostolic Church	Town of Ossining
456	Union Graduate College	City of Schenectady

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

A. NEW YORK CITY – ADMINISTRATIVE LEGISLATION

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

Commercial Revitalization Program Extender **(A.10241 Silver; Chapter 22 of the Laws of 2010)**

This legislation extends for four years a real property tax abatement and a commercial rental tax reduction for certain commercial properties in designated areas of the City of New York.

Private Dwelling Exemption Extender **(A.10599 Lopez, V.; Chapter 524 of the Laws of 2010)**

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 going to sunset on July 1, 2010. It will now expire on July 1, 2011.

Commercial Expansion Program Extender **(A.11279 Gottfried; Chapter 306 of the Laws of 2010)**

This legislation extends the eligibility period for businesses to participate in the City of New York's Commercial Expansion Program, which was scheduled to expire on June 30, 2010. This legislation allows eligible taxpayers to receive the abatements until June 30, 2014.

Base Proportion Limitations **(A.11376-A Rules (Farrell); Chapter 546 of the Laws of 2010)**

This legislation provides that in special assessing units that are cities (New York City), for the fiscal year 2011, 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 2.5 %. 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 classes of properties are avoided.

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 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 the first three years the abatement would be the lesser of \$2.50 or 50% of the tax liability per square foot. For the fourth year the abatement would be approximately 66% of the amount granted in the first year; for the fifth year it would be approximately 33% of the amount granted in the first year.

Construction Delay Notification Requirement
(A.8125-A Kavanagh; Passed the Assembly)

This legislation would require construction companies to notify the local housing authority if they cease construction for more than 120 days on a property for which an application for a 421-a real property tax exemption program has been submitted. The purpose of this bill is to keep the local housing agency informed of any delays to construction that go beyond 120 days. Such notification must include the reason for the cessation and the projected date construction on the property will resume.

C. NASSAU COUNTY – ADMINISTRATIVE LEGISLATION

Base Proportion Limitations
(A.10835-A Weisenberg; Chapter 267 of the Laws of 2010)

This legislation provides that, in a special assessing unit that is not a city (Nassau County), for the 2011 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 classes of properties are avoided.

IV. PUBLIC HEARINGS

This year the Real Property Taxation Committee held one public hearing, a collaborative effort with the Assembly Standing Committees on Governmental Operations, Local Governments and Cities. The purpose of the hearing was to review and assess the implementation of two consolidation efforts that created a new Division of Homeland Security and Emergency Services and the merger of the Office of Real Property Taxation into the Department of Taxation and Finance. This hearing met the Assembly Rules requirement that the chairperson of each standing committee call at least one public hearing after the adoption of the state budget regarding the implementation and administration of programs of departments, agencies, divisions, authorities, boards, commissions, public benefit corporations and other entities within the jurisdiction of such committee, as mandated by Assembly Rule IV, §4.

- December 1st, 2010 – Public Hearing on the impact of the 2010-2011 State Budget's consolidation of several offices that lead to the creation of the Division of Homeland Security and Emergency Services and the Office of Real Property Tax Services.

This hearing provided a forum for appropriate agency commissioners and directors as well as local government and civic associations to discuss the implementation and outcome of the two consolidation efforts.

Testimony related to the Office of Real Property Services/Department of Tax and Finance merger was provided by Jamie Woodward, Acting Commissioner, Department of Taxation and Finance, Victor Mallison, Acting Deputy Commissioner, Office of Real Property Tax Services, and Patricia Mitchell, Chief Financial Officer, Department of Taxation and Finance. In addition to their testimony on the ORPS merger, nine other individuals presented testimony regarding the Division of Homeland Security and Emergency Services consolidation.

V. OUTLOOK FOR 2011

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 legislation that sets 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 2011, 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 the cost of living in the State of New York to be increasingly burdensome. In 2011, 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 encourage 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 for 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
2010 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE

FINAL DISPOSITION OF BILLS	ASSEMBLY	SENATE	TOTAL
Bill Reported -	49		49
To the Floor	0	0	0
To Ways & Means	46	0	46
To Codes	3	0	3
Bills Having Enacting Clause Stricken	5	0	5
Bills Having Committee Reference Change	2	0	2
To Education	1	0	1
To Local Governments	1	0	1
Senate Bills Substituted or Recalled		6	6
Bills Never Reported, Held In Committee	262	15	277
Total in Committee	318	21	339
# of Bills Signed Into Law:	31		

Real Property Committee Meetings: 10

APPENDIX B
2010 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
6	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
33	A6117A	Hooper	Authorizes the First United Methodist Church of Roosevelt to file an application for real property tax exemptions
66	A9955	Silver	Authorizes Manhattan Youth Recreations and Resources, Inc. to file an application for exemption from real property taxes
187	A9511A	Hooper	Authorizes the Time Out Club Development Corporation to file an application for a real property tax exemption
235	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
236	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
237	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
247	A9748	Jaffee	Authorizes the town of Ramapo to accept an application for real property tax exemption from the Pilgrim Wesleyan Church in the village of Spring Valley, Town of Ramapo
267	A10835-A	Weisenberg	Relates to allowing certain special assessing units, other than cities, to adjust their current base proportions
273	A11237	Weisenberg	Relates to the base proportions of approved assessing units in the County of Nassau
289	A7777A	Rabbitt	Authorizes filing of application for real property tax exemption by Town of Ramapo
306	A11279	Gottfried	Relates to a real estate tax abatement program for certain commercial, industrial and manufacturing properties in New York City
317	A02900-A	Tedisco	Authorizes the City of Schenectady to accept an application for real property tax exemption from Bethel A.M.E. Church
326	A06241-C	Barra	Authorizes the County of Nassau to accept an application for real property tax exemption from Gibson Meeting Halls, Inc.
335	A07924-A	Zebrowski	Authorizes the Town of Ramapo to accept an application for real property tax exemption from Congregation Mesifita Beth Shraga

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
338	A08199-B	Amedore	Authorizes the City of Schenectady to accept an application for real property tax exemption from New Creation in Christ Ministries, Inc.
347	A09746	Jaffee	Authorizes the Town of Ramapo to accept an application for real property tax exemption from the Community Outreach Center
351	A09979	Destito	Authorizes the City of Utica to accept an application for real property tax exemption from Greater Utica Community Food Resources, Inc.
352	A10025-A	Sweeney	Authorizes the Town of Babylon to accept an application for real property tax exemption from Long Island Progressive Missionary Baptist Churches General Association
353	A10050-A	Weisenberg	Authorizes assessor of county of Nassau to accept an application for exemption from real property taxes from S.N. Services Corporation
360	A10512	Sweeney	Authorizes the assessor of the town of Babylon to accept an application for exemption from real property taxes for certain parcels of land located in North Amityville
362	A10779	Galef	Authorizes the Town of Carmel to accept an application for exemption from real property taxes from Putnam County
365	A10869	Galef	Relates to making electronic receipts available online
392	A08934	Duprey	Authorizes taxing authorities in a certain county to grant a real property tax exemption to volunteer firefighters and volunteer ambulance workers
393	A08978-A	Hyer-Spencer	Authorizes the City of New York to accept an application for real property tax exemption from Our Lady of Mount Carmel Society of Rosebank
395	A10316-A	Murray	Authorizes the assessor of the Town of Brookhaven to accept an application for exemption from real property taxes from Lighthouse Mission, Inc.
403	A09827	Amedore	Authorizes the City of Schenectady to accept an application for real property tax exemption from the Tabernacle of New Hope
414	A11396	Rules (Galef)	Authorizes the Town of Ossining to accept an application for exemption from real property taxes from the House of Refuge Apostolic Church
456	A03336	Tedisco	Authorizes the City of Schenectady to accept an application for real property tax exemption from Union Graduate College
524	A10599	Lopez, V	Extends the period of time during which certain real property tax exemptions apply
546	A11376A	Rules (Farrell)	Relates to the determination of adjusted base proportions in special assessing units which are cities for the fiscal year of 2011

APPENDIX C
2010 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
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
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
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)
A7095A	Galef	Provides that persons residing in property owned by a limited partnership shall be eligible for Small Claims Assessment Review (SCAR)
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
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
A8648A	Canestrari	Creates a real property tax exemption for capital improvements to multiple dwellings in certain cities
A9042A	Stirpe	Relates to payments of taxes in installments in certain school districts
A9747A	Jaffee	Authorizes the Town of Ramapo to accept an application for a real property tax exemption from the Rock Apostolic Church in the Village of Spring Valley, Town of Ramapo
A9836C	Weisenberg	Authorizes the Mikveh Association of Oceanside to file an application for a real property tax exemption

A10261A	Calhoun	Authorizes the assessor of Stony Point to accept a retroactive real property tax exemption application from the Virgin Mary & St. Pakhomious Coptic Orthodox Church
A10270	Sweeney	Extends the date allowable for exemptions for first-time homebuyers of newly constructed homes to on or after December 31, 2015
A10381A	Rabbitt	Authorizes Pets Alive, Inc. to file an application for exemption from real property taxes for certain parcels of land located in the Town of Wallkill, County of Orange
A10423A	Latimer	Relates to certain procedures regarding change in assessment following litigation
A10857	Magee	Extends from January 1, 2011 until January 1, 2015, the expiration of provisions of law relating to tax exemptions for solar, wind, or farm waste energy systems

APPENDIX D
2010 REAL PROPERTY TAX LEGISLATION VETOED BY GOVERNOR

Veto No.	Bill No.	Sponsor	Description
6790	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