



New York State Assembly

Sheldon Silver
Speaker



2013

ANNUAL REPORT

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 95th District

December 15, 2013

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 2013 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 2013, the Committee met seven times and reported sixty-eight 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 conducted a public hearing to review and assess the implementation of the 2013-2014 Budget's STAR Registration Program.

In 2014, 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 Taxation Committee members. Their knowledge and enthusiasm were instrumental in making this a pleasant and productive year. I look forward to another productive year in 2014.

Sincerely,

Sandra R. Galef, Chairperson
Real Property Taxation Committee

2013 STANDING COMMITTEE ON

REAL PROPERTY TAXATION

SANDRA R. GALEF, CHAIRPERSON

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I. GENERAL ADMINISTRATIVE

A. STATE-WIDE LEGISLATION

Installment Payment Period Extension Authorization **(A.1324 Zebrowski; Chapter 429 of the Laws of 2013)**

This bill allows localities to extend, temporarily, the maximum terms of installment agreements for payment of delinquent taxes from twenty-four to thirty-six months for such agreements entered into prior to December 31, 2015.

Establishes Assessment Ceilings for Local Public Utility Mass Real Property **(A.5503 Galef; Chapter 475 of the Laws of 2013)**

This legislation requires the Commissioner of the New York State Department of Taxation and Finance (the "Commissioner") to establish assessment ceilings for local public utility mass real property (LPUMRP). Such term is defined by the bill as real property; including conduits, cables, lines, wires, poles, supports and enclosures for electrical conductors located on, above, and below real property; that is used in the transmission and distribution of telephone or telegraph service and electromagnetic voice, video, and data signals. Any costs and expenses incurred by the Commissioner in the establishment of assessment ceilings for LPUMRP are to be paid from the collection of an annual charge upon the owners of LPUMRP. The Commissioner is required to provide certified assessment ceilings to the assessing unit and the assessor would be allowed to adjust the assessment accordingly so long as the assessment did not exceed the ceiling.

Within two years of the effective date of the act the Commissioner, in consultation with owners of public utility mass real property, is required to evaluate whether public utility mass real property continues to constitute a "specialty" and, if not, the Commissioner will examine and evaluate alternative valuation methodologies. The Commissioner is also required to report other recommendations and evaluate whether these provisions should be extended to other owners of public utility mass real property. The act will be repealed four years after its effective date.

Assessment Petition Notification of Fire Districts **(A.2604 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 the fire district. This legislation would allow fire districts, which receive funding through real property taxation, to receive the same notification received by other affected parties.

Local Disciplinary Actions Against Assessors **(A.4070 Galef; Vetoed by Governor)**

This bill would provide that the appointing authority's determination to remove an assessor from office for just cause, as a result of a removal proceeding, would be subject to review by the Commissioner of Taxation and Finance upon application by the assessor. Such application would have to be filed within 30 days after the assessor's receipt of a written notice of removal. The review by the Commissioner would be based upon the record and a transcript of the hearing held by the appointing authority and such oral or written argument as may be presented to the Commissioner by the parties to the

proceeding. The Commissioner could affirm, reverse, or modify the determination of the appointing authority. The determination of the Commissioner would be subject to judicial review in accordance with the provisions of article seventy-eight of the civil practice law and rules.

The 2010 - 2011 Budget repealed a section of law that provided assessors the ability to appeal disciplinary actions with the State Board of Real Property Services. The language in this bill is similar to the repealed section of law, except that the repealed section allowed an assessor to appeal to the Commissioner of Taxation and Finance or representative instead of the State Board.

B. LEGISLATION OF LOCAL SIGNIFICANCE

Changes in the State Payments in Lieu of Taxes (PILOT) for the City of Albany (Part T of Public Protection and General Government Budget Bill (S.2605-D/A.3005-D); Chapter 55 of the Laws of 2013)

The State Fiscal Year 2013 – 2014 Budget increased the PILOT made by the State to the City of Albany by \$7.85 million for SFY 2013-14 and decreased the PILOT scheduled to be made by the State to the City of Albany by \$7.85 million for SFY 2031-32.

Base Proportion Limitations for Certain Special Assessing Units (A.4749-a Weisenberg; Chapter 84 of the Laws of 2013)

This legislation provides that in a special assessing unit that is not a city (Nassau County), for the 2013 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%.

(A.7827 Farrell, Chapter 134 of the Laws of 2013)

This legislation provides that in a special assessing unit that is a city (New York City), for the 2014 fiscal year, 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%.

Base/Adjusted Base Proportion Limitations for Approved Assessing Units (A.4839 Weisenberg; Chapter 85 of the Laws of 2013) (A.7574 Ramos; Chapter 281 of the Laws of 2013)

Some 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 for 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. Chapter 85 of the Laws of 2013 authorizes approved assessing units in Nassau County (cities and villages that do their own assessing) to adopt local laws limiting class shifts to 1% for taxes based upon the 2013 assessment roll. If a locality chooses not to adopt such a local law, the default limit is 5%. Chapter 281 of the Laws of 2013 provides that in an approved assessing unit in the county of Suffolk (Islip) the current base proportions to be determined by taxes based on such approved assessing unit's 2013-2014 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%.

421-a Construction Delay Notification Requirement
(A.2186 Kavanagh; Passed the Assembly)

This bill would require applicants of the 421-a real property tax exemption to provide written notification to the local housing agency in the event that construction of the project ceases for a period exceeding one hundred twenty days. The notification must include the reasons for the cessation and the projected date that construction on the project is to resume.

Disclosure of Assessing Methods in Assessment Review Proceedings
(A.2927 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 assessed 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.

II. REAL PROPERTY TAX EXEMPTIONS:

A. STATE-WIDE

STAR Registration Program

(Part J of Education, Labor and Family Assistance Budget Bill (S.2607-D/A.3007-D); Chapter 57 of the Laws of 2013)

The State Fiscal Year 2013 – 2014 Budget provided that the Commissioner of the Department of Taxation and Finance shall establish and implement a program under which all owners of properties initially applying for and those receiving a Basic STAR exemption shall be required to be registered with the Commissioner in the manner, at such intervals, and by the date or dates prescribed by the Commissioner, provided that:

- Owners of properties that received the Basic STAR exemption during the 2012-2013 school year shall be required to be registered with the Commissioner no later than April 1, 2014.
- The Commissioner shall provide written notice of the registration requirement to such owners at least sixty days before the registration deadline.
- An owner who fails to register by the deadline shall be permitted to file within one year of the deadline a petition with the Commissioner requesting that the Commissioner excuse for such failure and accept a late registration provided that they explain why such failure occurred.
- After the initial registration program has been implemented, the Commissioner shall endeavor to confirm the continuing eligibility of STAR recipients through means other than re-registration, such as reviewing relevant data on personal income tax returns.
- The Commissioner may reinstate the registration requirement, provided that in no event may the Commissioner require registered STAR recipients to re-register more than once in a three-year period if their primary address has not changed.

Prior to the Commissioner directing the removal or denial of a STAR exemption the Commissioner shall provide property owners with notice and the opportunity to show the Commissioner that the property is eligible to receive the exemption.

If a taxpayer is dissatisfied with the Department of Tax and Finance's final determination, the taxpayer may appeal the determination to the State Board of Real Property Tax Services. If dissatisfied with the State Board's determination, the taxpayer may seek judicial review thereof pursuant to article seventy-eight of the civil practice law and rules.

STAR Revocation and Penalty Procedures

(Part J of the Education, Labor and Family Assistance Budget Bill (S.2607-D/A.3007-D); Chapter 57 of the Laws of 2013)

The State Fiscal Year 2013 – 2014 Budget made the following changes to the STAR revocation and penalty procedures for instances where a STAR Exemption is erroneously granted:

- Changes the look back period for the removal of improperly received exemptions and for the application of penalties for material misstatements made on STAR Exemption applications from 3 to 6 years.
- Adds a processing fee of \$500 to the fees paid by a taxpayer when an erroneous exemption is revoked. This fee is retained by the assessing unit.

- Changes the penalty for material misstatements made on a STAR Exemption application from \$100 to the greater of \$100 or 20% of the improperly received STAR benefits, not to exceed \$2,500.
- Changes from 5 to 6 the numbers of years a taxpayer who has made a material misstatement on his or her STAR exemption shall be ineligible from receiving a future STAR exemption.

Exemption for Anaerobic Digestion
(A.7982 Magee; Chapter 272 of the Laws of 2013)

This Department of Agriculture and Markets program bill provides a real property tax exemption for structures used for manure storage, handling, and treatment facilities which includes structures used for composting of anaerobic digestion of agricultural materials, such as livestock manure and family wastes, residuals or other organic wastes associated with food production or consumption with at least 50% by weight of its feedstock on an annual basis being livestock manure, farming wastes and crops grown specifically for use as an anaerobic digestion or composting feedstock and including any equipment necessary to the process of producing collecting, storing, cleaning and converting biogas into forms of energy and transporting biogas or energy on-site.

This legislation also amends an existing exemption for farm waste electric generating equipment by increasing the maximum allowable output of a generator from 400 kilowatts to 1,000 kilowatts. It also decreases from 75% to 50% the percentage of feedstock used to generate energy that must be livestock manure materials on an annual basis.

B. LEGISLATION OF LOCAL SIGNIFICANCE

New York City Cooperative and Condominium Tax Abatement
(A.3354 Wright; Chapter 4 of the Laws of 2013)

This legislation amends the New York City Condo/Co-Op abatement program. It phases out benefits of non-primary residences and phases-in certain enhanced abatements for primary residences with up to two other units within the same building. This bill also creates an S-Corp tax credit against the New York City local personal income tax for city residents for taxable years beginning on or after January 1, 2014 and before July 1, 2015. Benefits are based upon the corporation's total tax liability.

New York City J-51 Abatement/Exemption Program Extender
(A.3354 Wright; Chapter 4 of the Laws of 2013)

This bill extends the J-51 tax benefit program until June 30, 2015; creates eligibility criteria for the alterations/improvements of condominium and cooperative apartments with an average assessed value of \$30K to \$40K that requires such units to receive substantial governmental assistance; reduces the construction completion time from 36 to 30 months; and creates a penalty for inspection when work is not completed within such time frame equal to 2 times the cost of the additional inspections needed to verify completion. It also requires the Department of Housing Preservation and Development (HPD) to make information relating to J-51 available on their website and provide a contact number for tenants to determine benefits available. Additionally, it requires HPD to convene a task force to examine and report on methods to improve the transparency of J-51.

New York City Superstorm Sandy Rebate Program
(A.7995 Silver; Chapter 250 of the Laws of 2013)

This New York City Program Bill adds a new §467-g to the Real Property Tax Law to authorize cities with a population of one million or more (New York City) to grant a rebate of real property taxes for any tax lot in such city that, as of the taxable status date for assessment of real property in such city for fiscal year 2013, covering the period between July 1, 2012 and June 30, 2013, contained property on which there is a building that the Department of Buildings of such city, after inspection, has, during the period between November 1, 2012 and November 30, 2012, determined either (a) that a building on the tax lot was seriously damaged and is unsafe to enter or occupy or was completely demolished as a result of the effects of Hurricane Sandy and such determination has been indicated by a notation on Department of Buildings records and/or by the posting of a red placard warning on the building; or (b) that a building on the tax lot requires repairs or has a restricted area, and such determination has been indicated on Department of Buildings records and/or by the posting of a yellow sticker on the building, and, during the period beginning December 1, 2012 and ending December 28, 2012, the Department of Buildings determined the building to be seriously damaged and unsafe to enter or occupy or completely demolished as a result of the effects of Hurricane Sandy, and such determination has been indicated by a notation on DOB records and/or by the posting of a red placard warning on the building.

The legislation also provides that the rebate be paid to the owner who owned the building on October 30, 2012. The amount of the rebate is equal to two-thirds of that portion of the annual tax on an eligible real property that is attributable to the assessed valuation of the improvements on the property. With respect to eligible cooperative property, each unit owner is entitled to that portion of the rebate calculated for the entire property that is attributable to the unit, as determined by the proportion of the shares of stock representing the unit to the total outstanding stock of the cooperative corporation. Special provisions are provided for how the rebate would be calculated for properties in Breezy Point.

Superstorm Sandy Assessment Relief Act
(A.8075 Sweeney; Chapter 424 of the Laws of 2013)

This legislation authorizes municipalities located within a county, other than a county wholly contained within a city, included in FEMA-4085-DR notice of the presidential declaration of a major disaster for the state of New York, dated October 30, 2012 and as subsequently amended to adopt the Superstorm Sandy Assessment Relief Act. To do so, an eligible municipality must pass a resolution by the forty-fifth day following the date upon which the act was approved by the Governor. The municipality can choose to provide relief to properties that lost at least 50% of their improvement value, or a lower amount if so provided in their local law. In no instances would benefits be available to properties that lost less than 10% of their improvement value. Effectively, this allows damaged property to be reassessed on the 2012 assessment roll based upon its post-storm condition, even though the damage occurred after the 2012 taxable status date. The percentage loss in value due to Superstorm Sandy would be determined by the assessor, which would be subject to review by the Board of Assessment Review, or the assessment review commission, whichever is applicable, if so requested by the taxpayer. To receive relief pursuant to this act, the property owner must submit a written request to the assessor within ninety days following the date upon which this act is approved by the Governor.

Municipalities are further authorized by this act to bond for ten years to cover the cost of the program, however, any Federal Community Development Block Grant funding received by a participating municipality, in relation to loss of real property tax funding, shall first be used to defease the interest and principal of any bond authorized by this act.

City of Syracuse Exemption for the Rehabilitation of Vacant Residential Structures
(A.5743 Magnarelli; Chapter 441 of the Laws of 2013)

This legislation repeals the provisions of §485-m of the Real Property Tax Law, which provided for a real property tax exemption in the city of Syracuse for the rehabilitation of vacant residential structures that expired on January 1, 2013. It then permanently reinstates the program in §485-o of the Real Property Tax Law.

New York City Green Roof Tax Abatement
(A.7058 Rosa; Chapter 524 of the Laws of 2013)

This New York City Environmental Protection Bill would extend and modify the real property tax abatement currently provided by the city of New York (the "City") for the installation of green roofs within the City. The bill would amend the definition of the term "green roof" to include a controlled flow roof drains, and add native and agricultural plant species to the list of "live plants" that can be used to meet the requirement that 80% of the vegetation layer of a green roof be covered by live plants.

This bill would also provide that beginning with tax years commencing on or after July 1, 2014 and ending on or before June 30, 2019, the tax abatement shall be \$5.23 per square foot of a green roof (an increase from \$4.50 per square foot of a green roof), provided that the amount of the abatement does not exceed the lesser of \$200,000 (an increase from \$100,000) or the tax liability of the eligible building in the tax year in which the abatement is taken. This bill would also establish an overall cap on the amount that would be spent in any one year on the abatement program in the amounts of \$750,000 in City fiscal year 2015 and \$1,000,000 in City fiscal years 2016, 2017, 2018, and 2019. The aggregate amount of abatements would be allocated by the New York City Department of Finance among eligible applicants on a pro rata basis. Finally, this bill would extend the application deadline from March 15, 2013 to March 15, 2018.

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 (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 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)
363	The Service Collaborative of WNY	City of Buffalo
374	Mt. Vernon Neighborhood Health Center, Inc.	Town of Greenburgh
390	Gospel Tabernacle Church of God in Christ	Town of Islip
391	Victims Information Bureau of Suffolk, Inc.	Town of Islip
399	Temple Israel	County of Nassau
404	Locust Valley Water District	County of Nassau
405	Incorporated Village of Roslyn	County of Nassau
410	Saint John's Evangelical Lutheran Church	Town of Islip
438	High Mountain Crystal Lake Zen Community	Town of Ramapo
439	Cong Chasidei Bobov of Monsey	Town of Ramapo
440	St. Peter and Paul Ukrainian Catholic Church	Town of Ramapo
442	Head Start of Rockland, Inc.	Town of Haverstraw
446	Living Water for Women, Inc.	City of Glen Cove
447	Franklin Square and Munson Fire District	County of Nassau

450	Rocky Point Historical Society	Town of Brookhaven
457	Islamic Center of the South Shore, Inc.	County of Nassau
499	Hands Across Long Island, Inc.	Town of Brookhaven
501	Nicholas Center for Autism LTD	County of Nassau
502	Roslyn Sefardic Center Corporation	County of Nassau
503	Roslyn Sefardic Center Corporation	County of Nassau
506	Town of Ramapo	Town of Ramapo
513	New York 811, Inc.	Town of Islip

IV. PUBLIC HEARINGS AND ROUNDTABLES

- December 11, 2013 – Public hearing to review and assess the implementation of the STAR Registration Program

The 2013-2014 New York State Budget included a STAR Registration Program (the Program), which requires homeowners receiving a Basic School Tax Relief Exemption (Basic STAR) to register with the New York State Department of Taxation and Finance (the Department) in order to receive the exemption in 2014 and subsequent years. The purpose of this hearing was to discuss the Department's implementation of the Program. Specifically, the Committee was interested in discussing: how the Department notified Basic STAR recipients of the new registration requirement; the method by which taxpayers can register with the Department; the number of taxpayers that have registered as of the hearing date; how the Department will deal with taxpayers that have not applied by the deadline; and how the Department plans to implement the Program in future tax years. Additionally, the Committee wanted to solicit feedback on the Program from local governments, real property tax assessment associations and taxpayer groups.

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.

V. OUTLOOK FOR 2014

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 2014, the Committee will continue its obligation to review and consider 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 2014, 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 the assessment process, it is imperative that assessments be based on accurate and up-to-date information. The Committee will continue to advance 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 one hundred 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
2013 SUMMARY OF ACTION ON ALL BILLS REFERRED TO THE
REAL PROPERTY TAXATION COMMITTEE

FINAL DISPOSITION OF BILLS	ASSEMBLY	SENATE	TOTAL
Bill Reported -	68		68
To the Floor	0	0	0
To Ways & Means	64	0	64
To Codes	4	0	4
Bills Having Enacting Clause Stricken	8	0	8
Bills Having Committee Reference Change	7	0	7
To Aging	1	0	1
To Education	1	0	1
To Housing	2	0	2
To Local Governments	1	0	1
To Ways and Means	1	0	1
Senate Bills Substituted or Recalled		12	12
Bills Held for Consideration	28	0	28
Bills Never Reported	157	22	180
In Committee			
Total in Committee	267	34	301

of Bills Signed Into Law: 30

Real Property Committee Meetings: 7

APPENDIX B
2013 ENACTED REAL PROPERTY TAXATION LEGISLATION

CHAPTER	BILL No.	SPONSOR	DESCRIPTION
14	A2080	Thiele	Relates to exemptions for improvements to real property meeting certification standards for green buildings.
134	A7827	Farrell	Relates to determinations of adjusted base proportions in assessing units which are cities.
250	A.7995	Silver	Provides for process for rebate of real property taxes on certain real property seriously damaged by the severe storm of October 29 & 30, 2012 in cities of one million or more.
346	A 2371-A	Thiele	Authorizes the diminishment of beach erosion control districts in the town of Southampton, county of Suffolk.
363	A7990	Ryan	Authorizes the assessor of the city of Buffalo to accept an application for real property tax exemption from The Service Collaborative of WNY.
374	A7502-A	Pretlow	Authorizes a real property tax exemption application from Mt. Vernon Neighborhood Health Center, Inc. D/B/A Greenburgh Health Center, in the town of Greenburgh, county of Westchester.
390	A6453	Ramos	Authorizes the town of Islip assessor to accept an application for exemption from real property taxes for a certain parcel of land located in the town of Islip.
391	A.6129-B	Ramos	Authorizes Victims Information Bureau of Suffolk, Inc. to file an application for a real property tax exemption for the 2010-2011 assessment roll.
399	A6373-A	Weisenberg	Authorizes Temple Israel in the village of Lawrence, in the county of Nassau, to apply for a retroactive real property tax exemption.
404	A3086-A	Lavine	Authorizes the assessor of Nassau county to accept an application from the Locust Valley Water District for a real property tax exemption.
405	A7707	Lavine	Authorizes the assessor of Nassau county to accept an application from the village of Roslyn for a real property tax exemption.

410	A7946	Garbarino	Authorizes Saint John's Evangelical Lutheran Church to file an application for retroactive tax exempt status.
424	A8075	Sweeney	Enacts the Superstorm Sandy Assessment Relief Act.
429	A1324	Zebrowski	Temporarily extends the maximum term of delinquent real property tax installment agreements.
438	A5676	Jaffee	Authorizes the High Mountain Crystal Lake Zen Community to file an application for exemption from real property taxes.
439	A5677	Jaffee	Authorizes Cong Chasidei Bobov of Monsey to file an application for a real property tax exemption.
440	A5678	Jaffee	Authorizes St. Peter and Paul Ukrainian Catholic Church to apply for exemption from real property taxes pursuant to section 420-a of the real property tax law
441	A5743	Magnarelli	Establishes a property tax exemption in the city of Syracuse for the rehabilitation of vacant residential structures.
442	A6648	Zebrowski	Authorizes the assessor of the town of Haverstraw to accept an application for exemption from real property taxes from Head Start of Rockland, Inc. for a certain parcel of land located in the town of Haverstraw
446	A7035-A	Lavine	Authorizes Living Water for Women, Inc. to file an application for exemption from real property taxes for a certain parcel of land located in Glen Cove, county of Nassau.
447	A7207-D	Ra	Allows the Franklin Square and Munson Fire District to file an application for exemption from real property taxes.
450	A7396	Thiele	Authorizes Rocky Point Historical Society to file an application for a real property tax exemption for the 2013-2014 assessment roll.
457	A7973-A	Solages	Authorizes the Islamic Center of the South Shore, Inc. to apply for exemption from real property taxes pursuant to section 420-a of the real property tax law.
475	A5503	Galef	Establishes assessment ceilings for local public utility mass real property.

499	A7437	Graf	Authorizes Hands Across Long Island, Inc. to retroactively apply for a real property tax exemption for certain property in Ronkonkoma.
501	A6090	Schimel	Authorizes the Nicholas Center for Autism LTD to file an application for exemption from real property taxes for 2012 and 2013.
502	A6062	Schimel	Authorizes the Roslyn Sefardic Center Corporation to file an application for exemption from real property taxes for general and school taxes in years 2013.
503	A6061	Schimel	Authorizes the Roslyn Sefardic Center Corporation to file an application for exemption from real property taxes for general and school taxes in years 2010-2012.
506	A4176	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.
513	A7926	Garbarino	Authorizes New York 811, Inc. to receive retroactive real property tax exempt status.
524	A7058	Rosa	Expands and extends the duration of the green roof real property tax abatement in a city having a population of one million or more.
539	A06984	Zebrowski	Provides an exemption for the Nanuet County school district from certain requirements regarding valuation of the aggregate non-homestead tax share assessment.

APPENDIX C
2013 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY

BILL No.	SPONSOR	DESCRIPTION
A39	Silver	Enacts the New York City Hurricane Sandy Assessment Relief Act.
A2186	Kavanagh	Requires notice to the local housing agency when construction is halted on a project for which an application for a certain tax exemption has been made.
A.2294	Sweeney	Enacts the Hurricane Sandy Assessment Relief Act.
A2604	Magee	Makes provisions with respect to service of real property assessment challenges upon fire districts.
A2927	Wright	Provides that in proceedings to review real property assessments in New York City assessing method, capitalization rate, etc. must be disclosed.

APPENDIX D
2013 REAL PROPERTY TAX LEGISLATION – VETOED BY GOVERNOR

VETO No.	BILL No.	SPONSOR	DESCRIPTION
212	A4070	Galef	Creates process for local disciplinary actions against assessors.
243	A7314-A	Quart	Requires assessment disclosure notices in New York City to include a description of the method of assessment.
286	A07750	Jaffee	Authorizes Talmud Torah Ohr Yochanan to file an application for exemption from real property taxes.