S T A T E O F N E W Y O R K

S. 3235 A. 5122

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

February 14, 2011

IN SENATE -- Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- Introduced by M. of A. ZEBROWSKI, JAFFEE -- read once and referred to the Committee on Real Property Taxation

AN ACT to provide for the taxation of certain real property in the county of Rockland; to amend the real property tax law, in relation to providing for the taxation of certain property located in the county of Rockland; and providing for the repeal of such provisions upon expiration thereof

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Notwithstanding any provision of law to the contrary, if there is a court-ordered assessment reduction of an electric generating facility located in the county of Rockland on and after July 1, 2010, when levying taxes pursuant to article 19 of the real property tax law upon the assessment roll of any such assessing unit located in the county of Rockland, the non-homestead class shall be deemed to consist of two subclasses, one containing electric generating facilities and the other containing all other non-homestead property. On and after July 1, 2011, the non-homestead class tax share shall be allocated between these two subclasses so as to preserve the distribution between the two subclasses that existed when taxes were levied on the initial assessment roll of said assessing unit, that was subject to such court ordered assessment reduction, subject to adjustments for any physical changes.

S 2. Section 1903 of the real property tax law is amended by adding a new subdivision 4-a to read as follows:

4-A. ROCKLAND COUNTY. (A) NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION FOUR OF THIS SECTION, IN THE CASE OF ASSESSING UNITS LOCATED IN THE COUNTY OF ROCKLAND, IF ONE OF THE ASSESSING UNITS CONTAINS A DESIGNATED

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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ELECTRIC GENERATING FACILITY, SUCH ASSESSING UNIT SHALL APPORTION AND LEVY ITS TAXES ACCORDING TO THE PROVISIONS OF THIS SUBDIVISION.

(B) THE NON-HOMESTEAD TAX SHARE FOR THE ASSESSING UNIT CONTAINING THE DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE ADJUSTED AS FOLLOWS:

(I) THE AMOUNT OF TAX FOR THE DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE SET AT THE SAME PERCENTAGE THAT THE DESIGNATED ELECTRIC GENERATING FACILITY'S ASSESSED VALUE BORE TO THE NON-HOMESTEAD CLASS'S ASSESSED VALUE IN THE INITIAL YEAR THAT WAS SUBJECT TO SUCH COURT-ORDERED ASSESSMENT REDUCTION AND THE APPROPRIATE TAX RATE SHALL BE COMPUTED THEREBY;

(II) THE AMOUNT OF TAX SET FOR THE DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE DEDUCTED FROM THE TOTAL NON-HOMESTEAD TAX SHARE AND THE REMAINING AMOUNT OF THE NON-HOMESTEAD TAX SHARE SHALL BE RE-DISTRIBUTED AMONG THE OTHER NON-HOMESTEAD PROPERTIES WITH THE ADJUSTED TAX RATE COMPUTED THERETO; AND

(III) THE DIFFERENCE BETWEEN THE PRIOR ASSESSMENT AND THE COURT-ORDERED ASSESSMENT SHALL BE CALCULATED AS FOLLOWS: (THE PRIOR ASSESSMENT MINUS THE COURT-ORDERED ASSESSMENT) DIVIDED BY THE COURT-ORDERED ASSESSMENT. THE PERCENTAGE DIFFERENCE SHALL BE DELIVERED TO THE ASSESSING UNIT, WHICH SHALL DIVIDE SUCH PERCENTAGE DIFFERENCE BY FIVE AND SHALL, IN YEARS SUBSEQUENT TO THE FINAL YEAR IN WHICH THE COURT-ORDERED ASSESSMENT TAKES EFFECT, UTILIZE SUCH CALCULATED PERCENT DIFFERENCE AND ADJUST THE DESIGNATED ELECTRIC GENERATING FACILITY'S PERCENTAGE OF THE NON-HOMESTEAD TAX ACCORD TO THE PROVISIONS OF THIS SUBDIVISION BY SUCH INCREMENTAL ADJUSTMENT OVER THE ENSUING FIVE YEARS.

(C) AS USED IN THIS SUBDIVISION, "DESIGNATED ELECTRIC GENERATING FACILITY" MEANS REAL PROPERTY ON WHICH ELECTRIC GENERATING FACILITIES, OPERATIONS OR ADMINISTRATIVE OPERATIONS UNDER COMMON OWNERSHIP ARE LOCATED, REGARDLESS OF WHETHER SUCH PROPERTY CONSISTS OF ONE PARCEL ON AN ASSESSMENT ROLL OR MULTIPLE PARCELS ON AN ASSESSMENT ROLL UNDER COMMON OWNERSHIP, THE VALUE OF WHICH REAL PROPERTY CONSTITUTES FIVE PERCENT OR MORE OF THE NON-HOMESTEAD TOTAL ASSESSED VALUE ON THE APPLICABLE ASSESSMENT ROLL.

S 3. Section 1903-a of the real property tax law is amended by adding a new subdivision 4-a to read as follows:

4-A. ROCKLAND COUNTY. (A) NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION FOUR OF THIS SECTION, IN THE CASE OF ELIGIBLE SPLIT TAX DISTRICTS LOCATED IN THE COUNTY OF ROCKLAND, IF ONE OF THE ASSESSING UNITS CONTAINS A DESIGNATED ELECTRIC GENERATING FACILITY, SUCH TAX DISTRICT SHALL APPORTION AND LEVY ITS TAXES ACCORDING TO THE PROVISIONS OF THIS SUBDIVISION.

(B) THE NON-HOMESTEAD TAX SHARE FOR THE ASSESSING UNIT CONTAINING THE DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE ADJUSTED AS FOLLOWS:

(I) THE AMOUNT OF TAX FOR THE DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE SET AT THE SAME PERCENTAGE THAT THE DESIGNATED ELECTRIC GENERATING FACILITY'S ASSESSED VALUE BORE TO THE NON-HOMESTEAD CLASS'S ASSESSED VALUE IN THE INITIAL YEAR THAT WAS SUBJECT TO SUCH COURT-ORDERED ASSESSMENT REDUCTION AND THE APPROPRIATE TAX RATE SHALL BE COMPUTED THEREBY;

(II) THE AMOUNT OF TAX SET FOR THE DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE DEDUCTED FROM THE TOTAL NON-HOMESTEAD TAX SHARE AND THE REMAINING AMOUNT OF THE NON-HOMESTEAD TAX SHARE SHALL BE RE-DISTRIBUTED AMONG THE OTHER NON-HOMESTEAD PROPERTIES WITH THE ADJUSTED TAX RATE COMPUTED THERETO; AND

(III) THE DIFFERENCE BETWEEN THE PRIOR ASSESSMENT AND THE COURT-ORDERED ASSESSMENT SHALL BE CALCULATED AS FOLLOWS: (THE PRIOR ASSESSMENT

MINUS THE COURT-ORDERED ASSESSMENT) DIVIDED BY THE COURT-ORDERED ASSESSMENT. THE PERCENTAGE DIFFERENCE SHALL BE DELIVERED TO THE ELIGIBLE SPLIT TAX RATE DISTRICT, WHICH SHALL DIVIDE SUCH PERCENTAGE DIFFERENCE BY FIVE AND SHALL, IN YEARS SUBSEQUENT TO THE FINAL YEAR IN WHICH THE COURT-ORDERED ASSESSMENT TAKES EFFECT, UTILIZE SUCH CALCULATED PERCENT DIFFERENCE AND ADJUST THE DESIGNATED ELECTRIC GENERATING FACILITY'S PERCENTAGE OF THE NON-HOMESTEAD TAX ACCORD TO THE PROVISIONS OF THIS SUBDIVISION BY SUCH INCREMENTAL ADJUSTMENT OVER THE ENSUING FIVE YEARS.

(C) AS USED IN THIS SUBDIVISION, "DESIGNATED ELECTRIC GENERATING FACILITY" MEANS REAL PROPERTY ON WHICH ELECTRIC GENERATING FACILITIES, OPERATIONS OR ADMINISTRATIVE OPERATIONS UNDER COMMON OWNERSHIP ARE LOCATED, REGARDLESS OF WHETHER SUCH PROPERTY CONSISTS OF ONE PARCEL ON AN ASSESSMENT ROLL OR MULTIPLE PARCELS ON AN ASSESSMENT ROLL UNDER COMMON OWNERSHIP, THE VALUE OF WHICH REAL PROPERTY CONSTITUTES FIVE PERCENT OR MORE OF THE NON-HOMESTEAD TOTAL ASSESSED VALUE ON THE APPLICABLE ASSESSMENT ROLL.

S 4. The provisions of this act shall apply to real property taxes and school district taxes assessed in split tax districts located in assessing units in the county of Rockland commencing with the first assessment roll prepared subsequent to a final court order as specified in section one of this act.

S 5. This act shall take effect immediately.