

3813--A

2013-2014 Regular Sessions

I N S E N A T E

February 21, 2013

Introduced by Sen. GRIFFO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to establishing a new residential property exemption for certain counties

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

- 1 Section 1. The real property tax law is amended by adding a new
2 section 485-q to read as follows:
3 S 485-Q. NEW RESIDENTIAL PROPERTY EXEMPTION; CERTAIN COUNTIES. 1.
4 CONSTRUCTION OF QUALIFIED NEW RESIDENTIAL STRUCTURES OR TOTAL REHABILI-
5 TATION OF QUALIFIED VACANT RESIDENTIAL STRUCTURES DETERMINED TO BE UNOC-
6 CUPIED HAZARDS INITIATED ON OR AFTER THE FIRST DAY OF JULY, TWO THOUSAND
7 FOURTEEN IN COUNTIES WITH A POPULATION OF NOT LESS THAN ONE HUNDRED TEN
8 THOUSAND AND NOT MORE THAN ONE HUNDRED FIFTEEN THOUSAND, BASED UPON THE
9 TWO THOUSAND TEN FEDERAL CENSUS MAY BE EXEMPT FROM MUNICIPAL TAXATION AS
10 PROVIDED IN THIS SECTION.
11 2. FOR THE PURPOSES OF THIS SECTION, "MUNICIPALITY" MEANS ANY TOWN,
12 CITY, VILLAGE OR OTHER TAXING ENTITY LOCATED IN A COUNTY WITH A POPU-
13 LATION OF NOT LESS THAN NINE THOUSAND AND NOT MORE THAN TEN THOUSAND,
14 BASED UPON THE TWO THOUSAND TEN FEDERAL CENSUS, AND WHICH HAS ADOPTED BY
15 LOCAL LAW THE EXEMPTION OF REAL PROPERTY FROM TAXATION AS PROVIDED IN
16 THIS SECTION.
17 3. (A) (I) SUCH QUALIFIED RESIDENTIAL REAL PROPERTY SHALL BE EXEMPT IN
18 ACCORDANCE WITH THE APPLICABLE EXEMPTION SCHEDULE SET FORTH IN THIS
19 PARAGRAPH AND SUCH EXEMPTION SHALL BE COMPUTED WITH RESPECT TO THE
20 "EXEMPTION BASE". THE EXEMPTION BASE SHALL BE THE INCREASE IN THE
21 ASSESSED VALUE DUE TO QUALIFIED IMPROVEMENTS AS DETERMINED IN THE
22 INITIAL YEAR OF THE APPLICABLE EXEMPTION PRICE FOLLOWING THE FILING OF

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

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1 AN ORIGINAL APPLICATION, PROVIDED THAT THE APPLICATION RELATIVE TO THE
2 REHABILITATION OF A QUALIFIED VACANT RESIDENTIAL STRUCTURE DETERMINED TO
3 BE AN UNOCCUPIED HAZARD SHALL BE PRE-APPROVED BY THE MUNICIPALITY AS
4 PROVIDED IN THIS SECTION.

5 (II) CONSTRUCTION OF QUALIFIED NEW RESIDENTIAL STRUCTURE OR TOTAL
6 REHABILITATION OF PRE-APPROVED QUALIFIED RESIDENTIAL STRUCTURE DETER-
7 MINED TO BE AN UNOCCUPIED HAZARD

8	YEAR	PERCENTAGE OF EXEMPTION
9	1	100%
10	2	100%
11	3	100%
12	4	100%
13	5	100%
14	6	100%
15	7	80%
16	8	60%
17	9	40%
18	10	20%

19 (III) ANY APPLICATION SUBMITTED BY THE PROPERTY OWNER FOR THE
20 EXEMPTION RELATIVE TO THE REHABILITATION OF A RESIDENTIAL STRUCTURE
21 DETERMINED TO BE AN OCCUPIED HAZARD SHALL REQUIRE PRE-APPROVAL BY THE
22 ASSESSOR OF SUCH MUNICIPALITY AND THE DIRECTOR OF CODE ENFORCEMENT WHICH
23 PRE-APPROVAL SHALL BE IN WRITING AND SHALL CERTIFY THAT THE STRUCTURE TO
24 BE TOTALLY REHABILITATED QUALIFIES AS AN UNOCCUPIED HAZARD. THE FAILURE
25 OF THE APPLICANT TO APPLY OR RECEIVE SUCH PRE-APPROVAL FOR ANY EXEMPTION
26 RELATIVE TO THE TOTAL REHABILITATION OF A QUALIFIED RESIDENTIAL STRUC-
27 TURE DETERMINED TO BE AN UNOCCUPIED HAZARD SHALL DISQUALIFIED THE
28 SUBJECT PROPERTY FROM ELIGIBILITY FOR ANY EXEMPTION PURSUANT TO THIS
29 SECTION AND THE MUNICIPALITY'S LOCAL LAW.

30 (IV) FOR PURPOSES OF ELIGIBILITY FOR THE TOTAL REHABILITATION OF A
31 RESIDENTIAL STRUCTURE, A QUALIFIED RESIDENTIAL STRUCTURE DETERMINED TO
32 BE AN UNOCCUPIED HAZARD, AN UNOCCUPIED HAZARD SHALL BE DEFINED AS ANY
33 RESIDENTIAL BUILDING OR STRUCTURE OR A SUBSTANTIAL PART THEREOF WHICH
34 REMAINS UNOCCUPIED FOR A PERIOD OF MORE THAN ONE YEAR WITH EITHER DOORS,
35 WINDOWS, OR OTHER OPENINGS BROKEN, REMOVED, BOARDED OR SEALED UP.

36 (V) FOR PURPOSES OF ELIGIBILITY FOR THE CONSTRUCTION OF A QUALIFIED
37 NEW RESIDENTIAL STRUCTURE, THE NEW RESIDENTIAL PROPERTY MUST BE A ONE OR
38 TWO FAMILY RESIDENCE. NEW RESIDENTIAL REAL PROPERTY CONSTRUCTED WHICH IS
39 GREATER THAN A ONE OR TWO FAMILY RESIDENCE SHALL IN NO EVENT BE ELIGIBLE
40 FOR REAL PROPERTY TAX EXEMPTIONS AUTHORIZED BY THIS SECTION.

41 4. SUCH EXEMPTION FOR THE CONSTRUCTION OF A QUALIFIED NEW RESIDENTIAL
42 REAL PROPERTY SHALL BE GRANTED ONLY UPON APPLICATION BY THE OWNER OF
43 SUCH REAL PROPERTY. SUCH EXEMPTION FOR A TOTAL REHABILITATION OF A QUAL-
44 IFIED RESIDENTIAL STRUCTURE DETERMINED TO BE AN UNOCCUPIED HAZARD SHALL
45 BE GRANTED ONLY UPON APPLICATION BY THE OWNER OF SUCH REAL PROPERTY WHO
46 HAS BEEN PRE-APPROVED IN ACCORDANCE WITH THE REQUIREMENTS OF SUBPARA-
47 GRAPH (III) OF PARAGRAPH (A) OF SUBDIVISION THREE OF THIS SECTION. SUCH
48 APPLICATION SHALL BE FILED WITH THE ASSESSOR OF A MUNICIPALITY WITH A
49 COUNTY POPULATION OF NOT LESS THAN ONE HUNDRED TEN THOUSAND AND NOT MORE
50 THAN ONE HUNDRED FIFTEEN THOUSAND BASED UPON THE TWO THOUSAND TEN FEDER-
51 AL CENSUS, ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE OF SUCH
52 MUNICIPALITY AND WITHIN ONE YEAR FROM THE DATE OF COMPLETION OF SUCH
53 CONSTRUCTION OF QUALIFIED RESIDENTIAL STRUCTURE IMPROVEMENTS.

1 5. IF THE ASSESSOR OF SUCH MUNICIPALITY IS SATISFIED THAT THE APPLI-
2 CANT IS ENTITLED TO AN EXEMPTION PURSUANT TO THIS SECTION, HE OR SHE
3 SHALL APPROVE THE APPLICATION AND SUCH REAL PROPERTY SHALL THEREAFTER BE
4 EXEMPT FROM TAXATION AND SPECIAL AD VALOREM LEVIES BY A MUNICIPALITY AS
5 PROVIDED IN THIS SECTION COMMENCING WITH THE ASSESSMENT ROLL PREPARED
6 AFTER THE TAXABLE STATUS DATE REFERRED TO IN SUBDIVISION FOUR OF THIS
7 SECTION. THE ASSESSED VALUE OF ANY EXEMPTION GRANTED PURSUANT TO THIS
8 SECTION SHALL BE ENTERED BY THE ASSESSOR OF SUCH MUNICIPALITY ON THE
9 ASSESSMENT ROLL WITH THE TAXABLE PROPERTY, WITH THE AMOUNT OF THE
10 EXEMPTION SHOWN IN A SEPARATE COLUMN.

11 6. IN THE EVENT THAT REAL PROPERTY GRANTED AN EXEMPTION PURSUANT TO
12 THIS SECTION CEASES TO BE USED PRIMARILY FOR PURPOSES AS PROVIDED IN
13 SUBDIVISION (V) OF PARAGRAPH (A) OF SUBDIVISION THREE OF THIS SECTION
14 THE EXEMPTION GRANTED PURSUANT TO THIS SECTION SHALL CEASE.

15 7. A MUNICIPALITY WITHIN A COUNTY WITH A POPULATION OF NOT LESS THAN
16 ONE HUNDRED TEN THOUSAND AND NOT MORE THAN ONE HUNDRED FIFTEEN THOUSAND,
17 BASED UPON THE TWO THOUSAND TEN FEDERAL CENSUS MAY ESTABLISH BY A LOCAL
18 LAW A DATE FOR THE COMMENCEMENT OF EFFECTIVENESS OF THE EXEMPTION
19 OFFERED PURSUANT TO THIS SECTION. IN ADDITION, SUCH MUNICIPALITY IS
20 AUTHORIZED TO ESTABLISH PROCEDURES IN SUCH LOCAL LAW FOR THE ELIMINATION
21 OF THE EXEMPTION FOR AN OTHERWISE QUALIFIED RESIDENTIAL PROPERTY WHICH
22 IS DETERMINED BY THE ASSESSOR OF SUCH MUNICIPALITY AND THE DIRECTOR OF
23 CODE ENFORCEMENT TO HAVE SERIOUS CODE VIOLATIONS, AS DEFINED BY THE
24 MUNICIPALITY IN SUCH LOCAL LAW, AT ANY TIME SUBSEQUENT TO THE APPROVAL
25 OF THE APPLICATION FOR REAL PROPERTY TAX EXEMPTION PURSUANT TO THIS
26 SECTION AND WHICH SERIOUS CODE VIOLATIONS HAVE NOT BEEN CORRECTED AND
27 ANY JUDGMENTS AND/OR FINES, PENALTIES AND COSTS, IF ANY, HAVE NOT BEEN
28 PAID IN ACCORDANCE WITH THE APPLICABLE LAWS, LOCAL LAW, ORDINANCES,
29 RULES AND REGULATIONS. NOTWITHSTANDING THE FOREGOING, THE ELIMINATION OF
30 ANY SUCH EXEMPTION SHALL TAKE EFFECT ON THE ASSESSMENT ROLL BASED ON THE
31 NEXT TAXABLE STATUS DATE SUBSEQUENT TO THE MUNICIPALITY'S DETERMINATION
32 TO ELIMINATE THE EXEMPTION. A COPY OF ALL SUCH LOCAL LAWS SHALL BE FILED
33 WITH THE COMMISSIONER AND THE ASSESSOR OF SUCH COUNTY AND MUNICIPALITY.

34 S 2. This act shall take effect immediately.