

STATE OF NEW YORK

6074

2017-2018 Regular Sessions

IN SENATE

May 10, 2017

Introduced by Sen. FELDER -- read twice and ordered printed, and when printed to be committed to the Committee on Cities

AN ACT to amend the general city law and the administrative code of the city of New York, in relation to extending certain provisions relating to specially eligible premises and special rebates

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph 1 of subdivision (b) of section 25-s of the
2 general city law, as amended by section 39 of part A of chapter 20 of
3 the laws of 2015, is amended to read as follows:

4 (1) non-residential premises that are wholly contained in property
5 that is eligible to obtain benefits under title two-D or two-F of arti-
6 cle four of the real property tax law, or would be eligible to receive
7 benefits under such article except that such property is exempt from
8 real property taxation and the requirements of paragraph (b) of subdivi-
9 sion seven of section four hundred eighty-nine-dddd of such title two-D,
10 or the requirements of subparagraph (ii) of paragraph (b) of subdivision
11 five of section four hundred eighty-nine-ccccc of such title two-F,
12 whichever is applicable, have not been satisfied, provided that applica-
13 tion for such benefits was made after May third, nineteen hundred eight-
14 y-five and prior to July first, two thousand [~~seventeen~~] twenty-one,
15 that construction or renovation of such premises was described in such
16 application, that such premises have been substantially improved by such
17 construction or renovation so described, that the minimum required
18 expenditure as defined in such title two-D or two-F, whichever is appli-
19 cable, has been made, and that such real property is located in an
20 eligible area; or

21 § 2. Paragraph 3 of subdivision (b) of section 25-s of the general
22 city law, as amended by section 40 of part A of chapter 20 of the laws
23 of 2015, is amended to read as follows:

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

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(3) non-residential premises that are wholly contained in real property that has obtained approval after October thirty-first, two thousand and prior to July first, two thousand ~~seventeen~~ twenty-one for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such premises (by construction or renovation), and that expenditures have been made for improvements to such real property in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such property to such agency, and that such real property is located in an eligible area; or

§ 3. Paragraph 5 of subdivision (b) of section 25-s of the general city law, as amended by section 41 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(5) non-residential premises that are wholly contained in real property owned by such city or the New York state urban development corporation, or a subsidiary thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, and such approval was obtained after October thirty-first, two thousand and prior to July first, two thousand ~~seventeen~~ twenty-one, provided, however, that such premises were constructed or renovated subsequent to such approval, that expenditures have been made subsequent to such approval for improvements to such real property (by construction or renovation) in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the effective date of such lease, and that such real property is located in an eligible area; or

§ 4. Paragraph 2 of subdivision (c) of section 25-t of the general city law, as amended by section 42 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(2) No eligible energy user, qualified eligible energy user, on-site cogenerator, or clean on-site cogenerator shall receive a rebate pursuant to this article until it has obtained a certification from the appropriate city agency in accordance with a local law enacted pursuant to this section. No such certification for a qualified eligible energy user shall be issued on or after November first, two thousand. No such certification of any other eligible energy user, on-site cogenerator, or clean on-site cogenerator shall be issued on or after July first, two thousand ~~seventeen~~ twenty-one.

§ 5. Paragraph 1 of subdivision (a) of section 25-aa of the general city law, as amended by section 43 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(1) is eligible to obtain benefits under title two-D or two-F of article four of the real property tax law, or would be eligible to receive benefits under such title except that such property is exempt from real property taxation and the requirements of paragraph (b) of subdivision seven of section four hundred eighty-nine-dddd of such title two-D, or the requirements of subparagraph (ii) of paragraph (b) of subdivision five of section four hundred eighty-nine-cccccc of such title two-F, whichever is applicable, of the real property tax law have not been satisfied, provided that application for such benefits was made after

1 the thirtieth day of June, nineteen hundred ninety-five and before the
2 first day of July, two thousand [~~seventeen~~] ~~twenty-one~~, that
3 construction or renovation of such building or structure was described
4 in such application, that such building or structure has been substan-
5 tially improved by such construction or renovation, and (i) that the
6 minimum required expenditure as defined in such title has been made, or
7 (ii) where there is no applicable minimum required expenditure, the
8 building was constructed within such period or periods of time estab-
9 lished by title two-D or two-F, whichever is applicable, of article four
10 of the real property tax law for construction of a new building or
11 structure; or

12 § 6. Paragraphs 2 and 3 of subdivision (a) of section 25-aa of the
13 general city law, as amended by section 44 of part A of chapter 20 of
14 the laws of 2015, are amended to read as follows:

15 (2) has obtained approval after the thirtieth day of June, nineteen
16 hundred ninety-five and before the first day of July, two thousand
17 [~~seventeen~~] ~~twenty-one~~, for financing by an industrial development agen-
18 cy established pursuant to article eighteen-A of the general municipal
19 law, provided that such financing has been used in whole or in part to
20 substantially improve such building or structure by construction or
21 renovation, that expenditures have been made for improvements to such
22 real property in excess of twenty per centum of the value at which such
23 real property was assessed for tax purposes for the tax year in which
24 such improvements commenced, and that such expenditures have been made
25 within thirty-six months after the earlier of (i) the issuance by such
26 agency of bonds for such financing, or (ii) the conveyance of title to
27 such building or structure to such agency; or

28 (3) is owned by the city of New York or the New York state urban
29 development corporation, or a subsidiary corporation thereof, a lease
30 for which was approved in accordance with the applicable provisions of
31 the charter of such city or by the board of directors of such corpo-
32 ration, as the case may be, and such approval was obtained after the
33 thirtieth day of June, nineteen hundred ninety-five and before the first
34 day of July, two thousand [~~seventeen~~] ~~twenty-one~~, provided that expendi-
35 tures have been made for improvements to such real property in excess of
36 twenty per centum of the value at which such real property was assessed
37 for tax purposes for the tax year in which such improvements commenced,
38 and that such expenditures have been made within thirty-six months after
39 the effective date of such lease; or

40 § 7. Subdivision (f) of section 25-bb of the general city law, as
41 amended by section 45 of part A of chapter 20 of the laws of 2015, is
42 amended to read as follows:

43 (f) Application and certification. An owner or lessee of a building or
44 structure located in an eligible revitalization area, or an agent of
45 such owner or lessee, may apply to such department of small business
46 services for certification that such building or structure is an eligi-
47 ble building or targeted eligible building meeting the criteria of
48 subdivision (a) or (q) of section twenty-five-aa of this article.
49 Application for such certification must be filed after the thirtieth day
50 of June, nineteen hundred ninety-five and before a building permit is
51 issued for the construction or renovation required by such subdivisions
52 and before the first day of July, two thousand [~~seventeen~~] ~~twenty-one~~,
53 provided that no certification for a targeted eligible building shall be
54 issued after October thirty-first, two thousand. Such application shall
55 identify expenditures to be made that will affect eligibility under such
56 subdivision (a) or (q). Upon completion of such expenditures, an appli-

1 cant shall supplement such application to provide information (i) estab-
2 lishing that the criteria of such subdivision (a) or (q) have been met;
3 (ii) establishing a basis for determining the amount of special rebates,
4 including a basis for an allocation of the special rebate among eligible
5 revitalization area energy users purchasing or otherwise receiving ener-
6 gy services from an eligible redistributor of energy or a qualified
7 eligible redistributor of energy; and (iii) supporting an allocation of
8 charges for energy services between eligible charges and other charges.

9 Such department shall certify a building or structure as an eligible
10 building or targeted eligible building after receipt and review of such
11 information and upon a determination that such information establishes
12 that the building or structure qualifies as an eligible building or
13 targeted eligible building. Such department shall mail such certif-
14 ication or notice thereof to the applicant upon issuance. Such certif-
15 ication shall remain in effect provided the eligible redistributor of
16 energy or qualified eligible redistributor of energy reports any changes
17 that materially affect the amount of the special rebates to which it is
18 entitled or the amount of reduction required by subdivision (c) of this
19 section in an energy services bill of an eligible revitalization area
20 energy user and otherwise complies with the requirements of this arti-
21 cle. Such department shall notify the private utility or public utility
22 service required to make a special rebate to such redistributor of the
23 amount of such special rebate established at the time of certification
24 and any changes in such amount and any suspension or termination by such
25 department of certification under this subdivision. Such department may
26 require some or all of the information required as part of an applica-
27 tion or other report be provided by a licensed engineer.

28 § 8. Paragraph 1 of subdivision (i) of section 22-601 of the adminis-
29 trative code of the city of New York, as amended by section 46 of part A
30 of chapter 20 of the laws of 2015, is amended to read as follows:

31 (1) Non-residential premises that are wholly contained in property
32 that is eligible to obtain benefits under part four or part five of
33 subchapter two of chapter two of title eleven of this code, or would be
34 eligible to receive benefits under such chapter except that such proper-
35 ty is exempt from real property taxation and the requirements of para-
36 graph two of subdivision g of section 11-259 of this code, or the
37 requirements of subparagraph (b) of paragraph two of subdivision e of
38 section 11-270 of this code, whichever is applicable, have not been
39 satisfied, provided that application for such benefits was made after
40 May third, nineteen hundred eighty-five and prior to July first, two
41 thousand [~~seventeen~~ **twenty-one**], that construction or renovation of such
42 premises was described in such application, that such premises have been
43 substantially improved by such construction or renovation so described,
44 that the minimum required expenditure as defined in such part four or
45 part five, whichever is applicable, has been made, and that such real
46 property is located in an eligible area; or

47 § 9. Paragraph 3 of subdivision (i) of section 22-601 of the adminis-
48 trative code of the city of New York, as amended by section 47 of part A
49 of chapter 20 of the laws of 2015, is amended to read as follows:

50 (3) non-residential premises that are wholly contained in real proper-
51 ty that has obtained approval after October thirty-first, two thousand
52 and prior to July first, two thousand [~~seventeen~~ **twenty-one**] for financ-
53 ing by an industrial development agency established pursuant to article
54 eighteen-A of the general municipal law, provided that such financing
55 has been used in whole or in part to substantially improve such premises
56 (by construction or renovation), and that expenditures have been made

1 for improvements to such real property in excess of ten per centum of
2 the value at which such real property was assessed for tax purposes for
3 the tax year in which such improvements commenced, that such expendi-
4 tures have been made within thirty-six months after the earlier of (i)
5 the issuance by such agency of bonds for such financing, or (ii) the
6 conveyance of title to such property to such agency, and that such real
7 property is located in an eligible area; or

8 § 10. Paragraph 5 of subdivision (i) of section 22-601 of the adminis-
9 trative code of the city of New York, as amended by section 48 of part A
10 of chapter 20 of the laws of 2015, is amended to read as follows:

11 (5) non-residential premises that are wholly contained in real proper-
12 ty owned by such city or the New York state urban development corpo-
13 ration, or a subsidiary thereof, a lease for which was approved in
14 accordance with the applicable provisions of the charter of such city or
15 by the board of directors of such corporation, and such approval was
16 obtained after October thirty-first, two thousand and prior to July
17 first, two thousand [~~seventeen~~ **twenty-one**], provided, however, that such
18 premises were constructed or renovated subsequent to such approval, that
19 expenditures have been made subsequent to such approval for improvements
20 to such real property (by construction or renovation) in excess of ten
21 per centum of the value at which such real property was assessed for tax
22 purposes for the tax year in which such improvements commenced, that
23 such expenditures have been made within thirty-six months after the
24 effective date of such lease, and that such real property is located in
25 an eligible area; or

26 § 11. Paragraph 1 of subdivision (c) of section 22-602 of the adminis-
27 trative code of the city of New York, as amended by section 49 of part A
28 of chapter 20 of the laws of 2015, is amended to read as follows:

29 (1) No eligible energy user, qualified eligible energy user, on-site
30 cogenerator, clean on-site cogenerator or special eligible energy user
31 shall receive a rebate pursuant to this chapter until it has obtained a
32 certification as an eligible energy user, qualified eligible energy
33 user, on-site cogenerator, clean on-site cogenerator or special eligible
34 energy user, respectively, from the commissioner of small business
35 services. No such certification for a qualified eligible energy user
36 shall be issued on or after July first, two thousand three. No such
37 certification of any other eligible energy user, on-site cogenerator or
38 clean on-site cogenerator shall be issued on or after July first, two
39 thousand [~~seventeen~~ **twenty-one**]. The commissioner of small business
40 services, after notice and hearing, may revoke a certification issued
41 pursuant to this subdivision where it is found that eligibility criteria
42 have not been met or that compliance with conditions for continued
43 eligibility has not been maintained. The corporation counsel may main-
44 tain a civil action to recover an amount equal to any benefits improper-
45 ly obtained.

46 § 12. This act shall take effect immediately.