

STATE OF NEW YORK

6219

2019-2020 Regular Sessions

IN SENATE

May 23, 2019

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

AN ACT to amend the real property tax law, in relation to building service workers being paid the applicable prevailing wage

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

1 Section 1. Subdivision 1 of section 467-a of the real property tax law
2 is amended by adding three new paragraphs (i), (j) and (k) to read as
3 follows:

4 (i) "Prevailing wage" means the rate of wages and supplemental bene-
5 fits paid in the locality to workers in the same trade or occupation and
6 annually determined by the comptroller in accordance with the provisions
7 of section two hundred thirty-four of the labor law.

8 (j) "Qualified property" means (i) a property with an average unit
9 assessed value of less than or equal to sixty thousand dollars; or (ii)
10 a property which an applicant has submitted an affidavit certifying that
11 all building service employees employed or to be employed at the proper-
12 ty shall receive the applicable prevailing wage for the duration of such
13 property's tax abatement.

14 (k) "Building service employee" means any person who is regularly
15 employed at a building who performs work in connection with the care or
16 maintenance of such building. Such term shall include, but not be
17 limited to, watchmen, guards, doormen, building cleaners, porters,
18 handymen, janitors, gardeners, groundskeepers, elevator operators and
19 starters, and window cleaners, but shall not include persons regularly
20 scheduled to work fewer than eight hours per week in such building.

21 § 2. Paragraphs (f) and (g) of subdivision 2 of section 467-a of the
22 real property tax law, paragraph (f) as amended by chapter 97 of the
23 laws of 2013, and paragraph (g) as added by chapter 273 of the laws of
24 1996, are amended and a new paragraph (i) is added to read as follows:

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

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(f) For purposes of this subdivision, a qualified property shall be deemed not to be receiving complete or partial real property tax exemption or tax abatement if the qualified property is, or certain dwelling units therein are, receiving benefits pursuant to section four hundred, four hundred two, four hundred four, four hundred six, four hundred eight, four hundred ten, four hundred ten-a, four hundred twelve, four hundred twelve-a, four hundred sixteen, four hundred eighteen, four hundred twenty-a, four hundred twenty-b, four hundred twenty-five, four hundred thirty-six, four hundred fifty-eight, four hundred fifty-eight-a, four hundred fifty-nine-c, four hundred sixty-two, four hundred sixty-seven, four hundred sixty-seven-b, four hundred ninety-nine-bbb, or four hundred ninety-nine-bbbb of this article, or if the qualified property is receiving a tax abatement but not a tax exemption pursuant to section four hundred eighty-nine of this article.

(g) If the billable assessed value of a qualified property is reduced after the assessment roll becomes final, any abatement already granted pursuant to this section shall be adjusted accordingly. The difference between the original abatement and the adjusted abatement shall be deducted from any credit otherwise due.

(i) Notwithstanding any other provision of this section, beginning in the fiscal year and commencing in calendar year two thousand twenty, no dwelling unit in a property other than a qualified property shall be eligible to receive a tax abatement under this section.

§ 3. Paragraph (d) of subdivision 3 of section 467-a of the real property tax law, as added by chapter 273 of the laws of 1996, is amended to read as follows:

(d) The commissioner of finance shall determine the form of the application and the information which it shall contain. The information contained in the application shall be provided with respect to the qualified property as of the taxable status date for the fiscal year to which the application relates. Such information shall include, but need not be limited to:

(i) physical data, such as a description of the qualified property, stating the number of stories, the number of dwelling and non-dwelling units, unit designations with their locations, approximate area of each unit, number of rooms in each unit, common interest of or number of shares allocated to each unit, and the total number of shares in a cooperative apartment corporation;

(ii) the names and social security or tax identification numbers of owners of all units;

(iii) the names and social security or tax identification numbers of sponsors owning units; and

(iv) the name and address of the person designated by the board of directors or board of managers for receipt of notices issued pursuant to this section.

§ 4. Subdivisions 4, 7 and 8 of section 467-a of the real property tax law, subdivision 4 as amended by chapter 453 of the laws of 2011, subdivision 7 as amended by chapter 4 of the laws of 2013 and subdivision 8 as separately amended by sections 11 and 19 of chapter 4 of the laws of 2013, are amended to read as follows:

4. Except in accordance with proper judicial order or as otherwise provided by law, neither the commissioner of finance, nor any officer or employee of a department of finance of a city having a population of one million or more, nor any person who, pursuant to this subdivision, is authorized to inspect the application or statements in connection therewith required by this section, shall disclose or make known the contents

1 of any such application or statements. Except as provided in this subdivi-
2 vision, the officers charged with the custody of any such application or
3 statements shall not be required to produce them in any action or
4 proceeding in any court or before any administrative tribunal, but any
5 such application or statements may be produced on behalf of the depart-
6 ment of finance.

7 An affidavit certifying that all building service
8 employees employed or to be employed at the property shall receive the
9 applicable prevailing wage may be produced in any action or proceeding
10 in any court or before any administrative tribunal. This affidavit shall
11 be considered a public record.

Nothing in this subdivision shall be
12 construed to prohibit delivery to an owner of a dwelling unit of a qual-
13 ified property situated in a city having a population of one million or
14 more of a copy of any application or statements pertaining to such
15 dwelling unit, upon request and with personally identifying information
16 redacted. Nothing in this subdivision shall be construed to prohibit the
17 delivery of a certified copy of any such application or statements to
18 the United States of America or any department thereof, the state of New
19 York or any department thereof, or a city having a population of one
20 million or more or any department thereof, provided any such application
21 or statements are required for official business; nor to prohibit the
22 inspection for official business of any such application or statements
23 by the tax commission of a city having a population of one million or
24 more, or by the corporation counsel or other legal representative of a
25 city having a population of one million or more, or by any person
26 engaged or retained by the department of finance on an independent
27 contract basis; nor to prohibit the publication of statistics so classi-
28 fied as to prevent the identification of any particular application or
29 statements. The foregoing provisions of this subdivision prohibiting
30 disclosure of the contents of applications or statements shall not apply
31 to physical data relating to the qualified property described therein.

32 7. The commissioner of finance shall be authorized to promulgate rules
33 necessary to effectuate the purposes of this section. Notwithstanding
34 any other provision of law to the contrary, such rules may include, but
35 need not be limited to, denial, termination or revocation of any abate-
36 ment pursuant to this section if building service workers are not paid
37 the prevailing wage or if any dwelling unit in a qualified property held
38 in the condominium form of ownership or a qualified property held in the
39 cooperative form of ownership has real property taxes, water and sewer
40 charges, payments in lieu of taxes or other municipal charges due and
41 owing, unless such real property taxes, water and sewer charges,
42 payments in lieu of taxes or other municipal charges are currently being
43 paid in timely installments pursuant to a written agreement with the
44 department of finance or other appropriate agency.

45 8. Except to the extent that the owner of a dwelling unit of a quali-
46 fied property situated in a city having a population of one million or
47 more may request a redacted copy of any application or statements
48 pertaining to such dwelling unit, as provided in subdivision four of
49 this section, the information contained in applications or statements in
50 connection therewith filed with the commissioner of finance pursuant to
51 subdivision three, three-a, three-b, three-c, three-d or three-e of this
52 section shall not be subject to disclosure under article six of the
53 public officers law.

§ 5. This act shall take effect immediately.