STATE OF NEW YORK

775--B

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. ROSENTHAL -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- 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 tax exemption for buildings with bird-friendly design

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

Section 1. The real property tax law is amended by adding a new section 473 to read as follows:

§ 473. Exemption for improvements to real property meeting certification standards for bird-friendly design. 1. For the purposes of this section, the following terms shall have the following meanings:

(a) "Bird-friendly design" shall include:

(i) bird-friendly material;

(ii) bird hazard installations; and

(iii) fly-through conditions.

(b) "Bird-friendly material" shall mean a material or assembly that has, or has been treated to have a maximum threat factor of twenty-five in accordance with the American bird conservancy bird collision deterrence material threat factor reference standard, or with the American bird conservancy bird-friendly materials evaluation program at Carnegie museum's avian research center test protocol, or with a relevant ASTM standard.

(c) "Bird hazard installations" shall mean monolithic glazing installations that provide a clear line of sight on the exterior of buildings,

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

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including but not limited to glass awnings, glass handrails and guards, glass wind break panels, or glass acoustic barriers.

(d) "Fly-through conditions" shall mean one or more panels of glass that provide a clear line of sight through such elements creating the illusion of a void leading to the other side, including parallel glass elements, at a distance of seventeen feet (five thousand one hundred eighty-two mm) or less, or a convergence of glass sides creating a perpendicular, acute or obtuse corner.

2. Construction of improvements to real property initiated on or after the first day of January, two thousand twenty-seven, meeting certification standards for bird-friendly design pursuant to subdivision one of this section shall be exempt from taxation by any municipal corporation in cities of one million or more in which such property is located to the extent provided in this section, provided that the governing board of such municipal corporation, after conducting a public hearing, adopts a local law, ordinance or resolution providing therefor.

3. Such real property, or portion thereof, which is certified under bird-friendly design standards or a similar program using a certification standard which is equivalent to the categories of certified bird-friendly design standards, as determined by an accredited professional, shall be exempt as provided below for the respective percentages, provided that a municipal corporation may establish a maximum exemption amount in its local law, ordinance or resolution, and provided, further, that a copy of the certification for a qualified category is filed with the assessor's office and is approved by the assessor as meeting the requirements of this section and the municipal corporation's local law, ordinance or resolution. Such exemption shall be valued at the cost of the installation of bird-friendly building materials used to build constructions or improvements in accordance with bird-friendly design or certification.

BIRD-FRIENDLY DESIGN EXEMPTION

YEAR	PERCENTAGE
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	80%
8	60%
9	40%
10	20%

4. (a) No such exemption shall be granted unless:

(i) such construction of improvements was commenced on or after the first day of January, two thousand twenty-seven, or such later date as may be specified by local law;

(ii) the value of such construction exceeds the sum of ten thousand dollars; and

(iii) such construction is documented by a building permit, if required, for the improvements, or other appropriate documentation as required by the assessor.

(b) For purposes of this subdivision, the term "construction of improvements" shall not include ordinary maintenance and repairs.

5. If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, such assessor shall approve the application and such real property shall thereafter be exempt from taxation by the municipal corporation as provided in this section commencing with the assessment roll prepared after the taxable status date. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

§ 2. This act shall take effect immediately.