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

5039

2009-2010 Regular Sessions

I N A S S E M B L Y

February 10, 2009

Introduced by M. of A. BRODSKY, ENGLEBRIGHT, JACOBS, DESTITO -- Multi-Sponsored by -- M. of A. DIAZ -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to classification and class tax rates of real property

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 article 17 to read as follows:

ARTICLE 17

ALLOCATION OF TAXES AMONG CLASSES OF REAL PROPERTY

SECTION 1730. CLASSIFICATION OF REAL PROPERTY.

1731. CLASS TAX RATES.

S 1730. CLASSIFICATION OF REAL PROPERTY. 1. A MUNICIPAL CORPORATION, OTHER THAN A SCHOOL DISTRICT WHOLLY CONTAINED WITHIN A CITY, TOWN, OR VILLAGE, MAY ENACT A LOCAL LAW OR ADOPT A RESOLUTION, AFTER A PUBLIC HEARING, AUTHORIZING THE ASSESSORS OF EACH ASSESSING UNIT TO CLASSIFY ALL REAL PROPERTY ON EACH ASSESSMENT ROLL AS FOLLOWS:

CLASS ONE: ALL ONE, TWO, AND THREE FAMILY RESIDENTIAL REAL PROPERTY, INCLUDING THE LAND ASSESSED THEREWITH, AND SUCH DWELLINGS USED IN PART FOR NONRESIDENTIAL PURPOSES BUT WHICH ARE USED PRIMARILY FOR RESIDENTIAL PURPOSES, EXCEPT SUCH PROPERTY HELD IN COOPERATIVE FORM OF OWNERSHIP, AND ALL OTHER RESIDENTIAL REAL PROPERTY HELD IN CONDOMINIUM FORM OF OWNERSHIP, AND ALL VACANT LAND PARCELS WHICH ARE ZONED RESIDENTIAL AND ARE NOT SUBJECT TO A VARIANCE WHICH WOULD PERMIT A NON-RESIDENTIAL USE.

CLASS TWO: ALL OTHER RESIDENTIAL REAL PROPERTY, EXCEPT HOTELS AND MOTELS AND OTHER SIMILAR COMMERCIAL PROPERTY.

CLASS THREE: ALL OTHER PROPERTY WHICH IS NOT DESIGNATED AS CLASS ONE OR CLASS TWO.

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

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2. IN ADDITION TO ANY OTHER REQUIREMENTS OF LAW OR RULE OF THE STATE BOARD, THE ASSESSMENT ROLL SHALL CONTAIN A SEPARATE COLUMN FOR THE ENTRY OF THE CLASS DESIGNATION REQUIRED BY THIS SECTION, WHERE APPLICABLE. THE ASSESSOR SHALL ENTER THE APPROPRIATE CLASS DESIGNATION IN THIS COLUMN FOR EACH PARCEL LISTED ON THE ASSESSMENT ROLL.

3. THE DETERMINATION OF INCLUSION WITHIN A CLASS PURSUANT TO THIS SECTION SHALL BE SUBJECT TO ADMINISTRATIVE AND JUDICIAL REVIEW AS PROVIDED BY LAW FOR THE REVIEW OF ASSESSMENTS.

S 1731. CLASS TAX RATES. 1. THE GOVERNING BODY OF ANY MUNICIPAL CORPORATION WHICH HAS ENACTED A LOCAL LAW OR ADOPTED A RESOLUTION PURSUANT TO SUBDIVISION ONE OF SECTION SEVENTEEN HUNDRED THIRTY OF THIS ARTICLE AUTHORIZING THE USE OF DIFFERENT CLASSES OF PROPERTY SHALL ANNUALLY ESTABLISH DIFFERENT TAX RATES FOR EACH CLASS OF PROPERTY, SUBJECT TO THE LIMITATIONS SET FORTH IN THIS SECTION.

2. THE CLASS TAX RATES SO ESTABLISHED SHALL BE SUBJECT TO THE FOLLOWING LIMITATIONS:

(A) CLASS ONE: THE CLASS ONE TAX RATE MAY NOT BE GREATER THAN EITHER THE CLASS TWO TAX RATE OR THE CLASS THREE TAX RATE.

(B) CLASS TWO: THE CLASS TWO TAX RATE MAY NOT BE GREATER THAN EITHER THE CLASS ONE TAX RATE MULTIPLIED BY A FACTOR OF 1.25, OR THE CLASS THREE TAX RATE, WHICHEVER IS LOWER.

(C) CLASS THREE: THE CLASS THREE TAX RATE MAY NOT EXCEED THE CLASS ONE TAX RATE MULTIPLIED BY A FACTOR OF 1.25.

S 2. This act shall take effect immediately.