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

10599

I N A S S E M B L Y

April 8, 2010

Introduced by M. of A. V. LOPEZ -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to extending the deadline for exemptions for certain private dwellings

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

Section 1. Paragraph (a) of subdivision 2 of section 421-b of the real property tax law, as amended by chapter 154 of the laws of 2009, is amended to read as follows:

(a) For purposes of this section: "private dwelling" shall mean an owner occupied building or structure, with the land on which the same is constructed, intended for residential use and occupancy by one or more families living independently of each other with separate cooking facilities, which is not a multiple dwelling within the meaning of the multiple dwelling law, and the construction, reconstruction or conversion of which (i) is commenced after July first, nineteen hundred seventy-eight and before July first, nineteen hundred eighty-two and is completed no later than April first, nineteen hundred eighty-four; (ii) is commenced on or after July first, nineteen hundred eighty-two and before July first, nineteen hundred eighty-six and is completed no later than July first, nineteen hundred eighty-eight; (iii) is commenced on or after July first, nineteen hundred eighty-six and before July first, nineteen hundred ninety and is completed no later than July first, nineteen hundred ninety-two; (iv) is commenced on or after July first, nineteen hundred ninety and before July first, nineteen hundred ninety-four and is completed no later than July first, nineteen hundred ninety-six; (v) is commenced on or after July first, nineteen hundred ninety-four and before July first, nineteen hundred ninety-eight and is completed no later than July first, two thousand; (vi) is commenced on or after July first, nineteen hundred ninety-eight and before July first, two thousand two and is completed no later than July first, two thousand four; or (vii) is commenced on or after July first, two thousand two and before July first, two thousand six and is completed no later than July first, two thousand [ten] ELEVEN.

S 2. This act shall take effect immediately.

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

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