11224

## IN ASSEMBLY

May 25, 2010

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

AN ACT to amend the real property tax law, in relation to providing an owner of a dwelling unit access to tax abatement applications submitted on behalf of the condominium

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

Section 1. Subdivision 4 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:

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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, authorized to inspect the application or statements in connection therewith required by this section, shall disclose or make known the contents of any such application or statements. Except as provided in this subdivision, the officers charged with the custody of any such application or statements shall not be required to produce them in any action or proceeding in any court or before any administrative tribunal, such application or statements may be produced on behalf of the department of finance. NOTHING IN THIS SUBDIVISION SHALL BE CONSTRUED PROHIBIT DELIVERY UPON REQUEST OF A COPY OF ANY SUCH APPLICATION OR IDENTIFYING INFORMATION REDACTED, STATEMENTS, WITH PERSONALLY OWNER OF A DWELLING UNIT OF A PROPERTY SITUATED IN A CITY HAVING A POPU-LATION OF ONE MILLION OR MORE. Nothing in this subdivision shall be construed to prohibit the delivery of a certified copy of any application or statements to the United States of America or any department thereof, the state of New York or any department thereof, or a city having a population of one million or more or any department thereof, provided any such application or statements are required for business; nor to prohibit the inspection for official business of any such application or statements by the tax commission of a city having a population of one million or more, or by the corporation counsel or

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

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other legal representative of a city having a population of one million or more, or by any person engaged or retained by the department of finance on an independent contract basis; nor to prohibit the publication of statistics so classified as to prevent the [indentification] IDENTIFICATION of any particular application or statements. The foregoing provisions of this subdivision prohibiting disclosure of the contents of applications or statements shall not apply to physical data relating to the property described therein.

- 9 S 2. Subdivision 8 of section 467-a of the real property tax law, as 10 amended by chapter 97 of the laws of 2004, is amended to read as 11 follows:
  - 8. [The] EXCEPT TO THE EXTENT THAT THE OWNER OF A DWELLING UNIT OF A PROPERTY SITUATED IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE MAY REQUEST A REDACTED COPY OF ANY APPLICATION OR STATEMENTS FILED IN CONNECTION THEREWITH, AS PROVIDED IN SUBDIVISION FOUR OF THIS SECTION, THE information contained in applications or statements in connection therewith filed with the commissioner of finance pursuant to subdivision three, three-a, three-b or three-c of this section shall not be subject to disclosure under article six of the public officers law.
- 20 S 3. This act shall take effect on the thirtieth day after it shall 21 have become a law.