

1986

2009-2010 Regular Sessions

I N A S S E M B L Y

January 14, 2009

Introduced by M. of A. O'DONNELL, WRIGHT, PHEFFER, GLICK, ROSENTHAL,  
DINOWITZ -- read once and referred to the Committee on Real Property  
Taxation

AN ACT to amend the real property tax law, in relation to the classi-  
fication of certain real property in a special assessing unit

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

1 Section 1. Paragraph class one of subdivision 1 of section 1802 of the  
2 real property tax law, as amended by chapter 332 of the laws of 2008, is  
3 amended to read as follows:

4 Class one: (a) all one, two and three family residential real proper-  
5 ty, including such dwellings used in part for nonresidential  
6 purposes but which are used primarily for residential purposes,  
7 except such property held in cooperative or condominium forms of  
8 ownership other than (i) property defined in subparagraphs (b)  
9 and (c) of this paragraph and (ii) property which contains no  
10 more than three dwelling units held in condominium form of  
11 ownership and which was classified within this class on a previ-  
12 ous assessment roll; and provided that, notwithstanding the  
13 provisions of paragraph (g) of subdivision twelve of section one  
14 hundred two of this chapter, a mobile home or a trailer shall  
15 not be classified within this class unless it is owner-occupied  
16 and separately assessed; and (b) residential real property not  
17 more than three stories in height held in condominium form of  
18 ownership, provided that no dwelling unit therein previously was  
19 on an assessment roll as a dwelling unit in other than condomin-  
20 ium form of ownership; and (c) residential real property  
21 consisting of one family house structures owned by the occupant,  
22 situated on land held in cooperative ownership by owner occupi-  
23 ers, provided that; (i) such house structures and land consti-  
24 tuted bungalow colonies in existence prior to nineteen hundred

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

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1 forty; and (ii) the land is held in cooperative ownership for  
2 the sole purpose of maintaining one family residences for  
3 members own use; and (d) all vacant land located within a  
4 special assessing unit which is a city (i) other than such land  
5 in the borough of Manhattan, provided that any such vacant land  
6 which is not zoned residential must be situated immediately  
7 adjacent to property improved with a residential structure as  
8 defined in subparagraphs (a) and (b) of this paragraph, be owned  
9 by the same owner as such immediately adjacent residential prop-  
10 erty immediately prior to and since January 1, 1989, and have a  
11 total area not exceeding 10,000 square feet; and (ii) located in  
12 the borough of Manhattan north of or adjacent to the north side  
13 of 110th street provided such vacant land was classified within  
14 this class on the assessment roll with a taxable status date of  
15 January 5, 2008 and the owner of such land has entered into a  
16 recorded agreement with a governmental entity on or before  
17 December 31, 2008 requiring construction of housing affordable  
18 to persons or families of low income in accordance with the  
19 provisions of the private housing finance law. Notwithstanding  
20 the foregoing, such vacant land shall be classified according to  
21 its use on the assessment roll with a taxable status date imme-  
22 diately following commencement of construction, provided  
23 further, that construction pursuant to an approved plan for  
24 affordable housing shall commence no later than December 31,  
25 2010; [and] (e) all vacant land located within a special assess-  
26 ing unit which is not a city, provided that such vacant land  
27 which is not zoned residential must be situated immediately  
28 adjacent to real property defined in subparagraph (a), (b) or  
29 (c) of this paragraph and be owned by the same person or persons  
30 who own the real property defined in such subparagraph imme-  
31 diately prior to and since January 1, 2003; AND (F) RESIDENTIAL  
32 REAL PROPERTY HELD IN CONDOMINIUM OR COOPERATIVE FORMS OF OWNER-  
33 SHIP LOCATED WITHIN A SPECIAL ASSESSING UNIT WHICH IS NOT A  
34 COUNTY;

35 S 2. This act shall take effect immediately and shall be deemed to  
36 have been in full force and effect on and after the first of January of  
37 the year in which it shall have become a law and shall apply to assess-  
38 ment rolls prepared pursuant to a taxable status date occurring on or  
39 after such date.