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

4852

2009-2010 Regular Sessions

I N A S S E M B L Y

February 6, 2009

Introduced by M. of A. ALESSI -- Multi-Sponsored by -- M. of A. THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property law and the real property tax law, in relation to requiring manufactured home owners to pay the real property tax amount due for use of the land upon which their manufactured home sits

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

Section 1. Subdivision w of section 233 of the real property law, as amended by section 18 of part B of chapter 389 of the laws of 1997 and paragraph 3-a as added by chapter 405 of the laws of 2001, is amended to read as follows:

w. Real property tax payments. [1.] A manufactured home [park owner, operator or the agent of such owner or operator shall reduce the annual rent paid by a manufactured home tenant for use of the land upon which such manufactured home sits in an amount equal to the total of the real property taxes actually paid by such manufactured home tenant for such manufactured home plus the amount by which the taxes on such manufactured home were reduced as a result of the partial real property tax exemption granted to the manufactured home tenant pursuant to article four of the real property tax law, provided such manufactured home tenant:

(a) owns a manufactured home which is separately assessed, subject to the provisions of paragraph two of this subdivision;

(b) is entitled to and actually receives a partial real property tax exemption pursuant to article four of the real property tax law; and

(c) pays the real property taxes due on such home.

2. In the case of a manufactured home which is not separately assessed, but which is entitled to and actually receives the school tax relief (STAR) exemption authorized by section four hundred twenty-five of the real property tax law, the tenant of such manufactured home shall

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

be entitled to a rent reduction pursuant to this subdivision to the same extent as a tenant of a manufactured home which satisfies the criteria set forth in paragraph one of this subdivision. Such rent reduction shall be equal to the amount by which the taxes on such manufactured home were reduced as a result of such exemption.

3. A manufactured home park owner or operator providing a reduction in rent as required by paragraph one or two of this subdivision may retain, in consideration for record keeping expenses, two percent of the amount of such reduction.

3-a. Any reduction required to be provided pursuant to paragraph one or two of this subdivision shall be provided as follows:

(a) a reduction in monthly rent (prorating the reduction in twelve parts) shall take effect upon the first monthly rental payment due sixty days after the last date for the payment of real property taxes with no penalty or interest for lateness and shall be extended to the next eleven monthly payments thereafter; or

(b) with the consent of the manufactured home park owner, operator, or agent of such owner or operator, a reduction in rent may be offset in the entire amount of such reduction against the first monthly rental payment due sixty days after the last date for the payment of real property taxes with no penalty or interest for lateness, and the balance thereof, if any, may be offset against the monthly rental payments for succeeding months, until exhausted; or

(c) at the election of the manufactured home park owner, operator, or agent of such owner or operator, the total amount of such reduction in rent may be paid to the tenant no later than sixty days after the last date for the payment of real property taxes with no penalty or interest for lateness.

4. The failure of a manufactured home park owner or operator to comply with the provisions of this subdivision shall be a violation punishable by a fine not to exceed five hundred dollars for each violation] OWNER SHALL PAY THE REAL PROPERTY TAX AMOUNT DUE FOR USE OF THE LAND UPON WHICH THEIR MANUFACTURED HOME SITS, EVEN THOUGH SAID LAND IS OWNED BY A MANUFACTURED HOME PARK OWNER.

S 2. Subparagraph (iii) of paragraph (l) of subdivision 2 of section 425 of the real property tax law, as amended by section 3 of part A of chapter 405 of the laws of 1999, is amended to read as follows:

(iii) If the owner of the trailer or mobile home does not own the land, he or she may apply for exemption pursuant to this section only upon the trailer or mobile home. If granted, only the portion of the assessment of the parcel attributable to the trailer or mobile home shall be subject to exemption from taxation pursuant to this section. In no event shall the exemption exceed the total assessed value attributable to the trailer or mobile home. The exemption shall be credited by the appropriate taxing authority against the assessed valuation of the parcel. [Upon the completion of the final assessment roll, or as soon thereafter as is practicable, the assessor shall forward to the landowner a statement setting forth the exemption attributable to each eligible trailer or mobile home. The reduction in real property taxes attributable to each eligible trailer or mobile home shall be credited by the landowner against the rent payable on account of such trailer or mobile home, subject to the provisions of subdivision w of section two hundred thirty-three of the real property law.]

S 3. Subdivision 5 of section 425-a of the real property tax law, as added by chapter 383 of the laws of 2002, is amended to read as follows:

5. Cooperative apartment corporations, trailers and mobile homes. The abatement authorized by this section shall apply to taxes on real property owned by a cooperative corporation and to trailers and mobile homes to the extent such taxes are attributable to the property of eligible shareholders or owners and shall be credited against the taxes [or rent] otherwise payable by [or chargeable to] such eligible individuals in the same manner as is provided for the exemption granted by section four hundred twenty-five of this title.

S 4. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after the first of January next succeeding the date on which this act shall have become a law.