

S. 3235

A. 5122

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

February 14, 2011

IN SENATE -- Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- Introduced by M. of A. ZEBROWSKI, JAFFEE -- read once and referred to the Committee on Real Property Taxation

AN ACT to provide for the taxation of certain real property in the county of Rockland; to amend the real property tax law, in relation to providing for the taxation of certain property located in the county of Rockland; and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. Notwithstanding any provision of law to the contrary, if
2 there is a court-ordered assessment reduction of an electric generating
3 facility located in the county of Rockland on and after July 1, 2010,
4 when levying taxes pursuant to article 19 of the real property tax law
5 upon the assessment roll of any such assessing unit located in the coun-
6 ty of Rockland, the non-homestead class shall be deemed to consist of
7 two subclasses, one containing electric generating facilities and the
8 other containing all other non-homestead property. On and after July 1,
9 2011, the non-homestead class tax share shall be allocated between these
10 two subclasses so as to preserve the distribution between the two
11 subclasses that existed when taxes were levied on the initial assessment
12 roll of said assessing unit, that was subject to such court ordered
13 assessment reduction, subject to adjustments for any physical changes.
14 S 2. Section 1903 of the real property tax law is amended by adding a
15 new subdivision 4-a to read as follows:
16 4-A. ROCKLAND COUNTY. (A) NOTWITHSTANDING THE PROVISIONS OF SUBDIVI-
17 SION FOUR OF THIS SECTION, IN THE CASE OF ASSESSING UNITS LOCATED IN THE
18 COUNTY OF ROCKLAND, IF ONE OF THE ASSESSING UNITS CONTAINS A DESIGNATED

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

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1 ELECTRIC GENERATING FACILITY, SUCH ASSESSING UNIT SHALL APPORTION AND
2 LEVY ITS TAXES ACCORDING TO THE PROVISIONS OF THIS SUBDIVISION.

3 (B) THE NON-HOMESTEAD TAX SHARE FOR THE ASSESSING UNIT CONTAINING THE
4 DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE ADJUSTED AS FOLLOWS:

5 (I) THE AMOUNT OF TAX FOR THE DESIGNATED ELECTRIC GENERATING FACILITY
6 SHALL BE SET AT THE SAME PERCENTAGE THAT THE DESIGNATED ELECTRIC GENER-
7 ATING FACILITY'S ASSESSED VALUE BORE TO THE NON-HOMESTEAD CLASS'S
8 ASSESSED VALUE IN THE INITIAL YEAR THAT WAS SUBJECT TO SUCH COURT-ORD-
9 ERED ASSESSMENT REDUCTION AND THE APPROPRIATE TAX RATE SHALL BE COMPUTED
10 THEREBY;

11 (II) THE AMOUNT OF TAX SET FOR THE DESIGNATED ELECTRIC GENERATING
12 FACILITY SHALL BE DEDUCTED FROM THE TOTAL NON-HOMESTEAD TAX SHARE AND
13 THE REMAINING AMOUNT OF THE NON-HOMESTEAD TAX SHARE SHALL BE RE-DISTRI-
14 BUTED AMONG THE OTHER NON-HOMESTEAD PROPERTIES WITH THE ADJUSTED TAX
15 RATE COMPUTED THERETO; AND

16 (III) THE DIFFERENCE BETWEEN THE PRIOR ASSESSMENT AND THE COURT-ORD-
17 ERED ASSESSMENT SHALL BE CALCULATED AS FOLLOWS: (THE PRIOR ASSESSMENT
18 MINUS THE COURT-ORDERED ASSESSMENT) DIVIDED BY THE COURT-ORDERED ASSESS-
19 MENT. THE PERCENTAGE DIFFERENCE SHALL BE DELIVERED TO THE ASSESSING
20 UNIT, WHICH SHALL DIVIDE SUCH PERCENTAGE DIFFERENCE BY FIVE AND SHALL,
21 IN YEARS SUBSEQUENT TO THE FINAL YEAR IN WHICH THE COURT-ORDERED ASSESS-
22 MENT TAKES EFFECT, UTILIZE SUCH CALCULATED PERCENT DIFFERENCE AND ADJUST
23 THE DESIGNATED ELECTRIC GENERATING FACILITY'S PERCENTAGE OF THE
24 NON-HOMESTEAD TAX ACCORD TO THE PROVISIONS OF THIS SUBDIVISION BY SUCH
25 INCREMENTAL ADJUSTMENT OVER THE ENSUING FIVE YEARS.

26 (C) AS USED IN THIS SUBDIVISION, "DESIGNATED ELECTRIC GENERATING
27 FACILITY" MEANS REAL PROPERTY ON WHICH ELECTRIC GENERATING FACILITIES,
28 OPERATIONS OR ADMINISTRATIVE OPERATIONS UNDER COMMON OWNERSHIP ARE
29 LOCATED, REGARDLESS OF WHETHER SUCH PROPERTY CONSISTS OF ONE PARCEL ON
30 AN ASSESSMENT ROLL OR MULTIPLE PARCELS ON AN ASSESSMENT ROLL UNDER
31 COMMON OWNERSHIP, THE VALUE OF WHICH REAL PROPERTY CONSTITUTES FIVE
32 PERCENT OR MORE OF THE NON-HOMESTEAD TOTAL ASSESSED VALUE ON THE APPLI-
33 CABLE ASSESSMENT ROLL.

34 S 3. Section 1903-a of the real property tax law is amended by adding
35 a new subdivision 4-a to read as follows:

36 4-A. ROCKLAND COUNTY. (A) NOTWITHSTANDING THE PROVISIONS OF SUBDIVI-
37 SION FOUR OF THIS SECTION, IN THE CASE OF ELIGIBLE SPLIT TAX DISTRICTS
38 LOCATED IN THE COUNTY OF ROCKLAND, IF ONE OF THE ASSESSING UNITS
39 CONTAINS A DESIGNATED ELECTRIC GENERATING FACILITY, SUCH TAX DISTRICT
40 SHALL APPORTION AND LEVY ITS TAXES ACCORDING TO THE PROVISIONS OF THIS
41 SUBDIVISION.

42 (B) THE NON-HOMESTEAD TAX SHARE FOR THE ASSESSING UNIT CONTAINING THE
43 DESIGNATED ELECTRIC GENERATING FACILITY SHALL BE ADJUSTED AS FOLLOWS:

44 (I) THE AMOUNT OF TAX FOR THE DESIGNATED ELECTRIC GENERATING FACILITY
45 SHALL BE SET AT THE SAME PERCENTAGE THAT THE DESIGNATED ELECTRIC GENER-
46 ATING FACILITY'S ASSESSED VALUE BORE TO THE NON-HOMESTEAD CLASS'S
47 ASSESSED VALUE IN THE INITIAL YEAR THAT WAS SUBJECT TO SUCH COURT-ORD-
48 ERED ASSESSMENT REDUCTION AND THE APPROPRIATE TAX RATE SHALL BE COMPUTED
49 THEREBY;

50 (II) THE AMOUNT OF TAX SET FOR THE DESIGNATED ELECTRIC GENERATING
51 FACILITY SHALL BE DEDUCTED FROM THE TOTAL NON-HOMESTEAD TAX SHARE AND
52 THE REMAINING AMOUNT OF THE NON-HOMESTEAD TAX SHARE SHALL BE RE-DISTRI-
53 BUTED AMONG THE OTHER NON-HOMESTEAD PROPERTIES WITH THE ADJUSTED TAX
54 RATE COMPUTED THERETO; AND

55 (III) THE DIFFERENCE BETWEEN THE PRIOR ASSESSMENT AND THE COURT-ORD-
56 ERED ASSESSMENT SHALL BE CALCULATED AS FOLLOWS: (THE PRIOR ASSESSMENT

1 MINUS THE COURT-ORDERED ASSESSMENT) DIVIDED BY THE COURT-ORDERED ASSESS-
2 MENT. THE PERCENTAGE DIFFERENCE SHALL BE DELIVERED TO THE ELIGIBLE SPLIT
3 TAX RATE DISTRICT, WHICH SHALL DIVIDE SUCH PERCENTAGE DIFFERENCE BY FIVE
4 AND SHALL, IN YEARS SUBSEQUENT TO THE FINAL YEAR IN WHICH THE COURT-ORD-
5 ERED ASSESSMENT TAKES EFFECT, UTILIZE SUCH CALCULATED PERCENT DIFFERENCE
6 AND ADJUST THE DESIGNATED ELECTRIC GENERATING FACILITY'S PERCENTAGE OF
7 THE NON-HOMESTEAD TAX ACCORD TO THE PROVISIONS OF THIS SUBDIVISION BY
8 SUCH INCREMENTAL ADJUSTMENT OVER THE ENSUING FIVE YEARS.

9 (C) AS USED IN THIS SUBDIVISION, "DESIGNATED ELECTRIC GENERATING
10 FACILITY" MEANS REAL PROPERTY ON WHICH ELECTRIC GENERATING FACILITIES,
11 OPERATIONS OR ADMINISTRATIVE OPERATIONS UNDER COMMON OWNERSHIP ARE
12 LOCATED, REGARDLESS OF WHETHER SUCH PROPERTY CONSISTS OF ONE PARCEL ON
13 AN ASSESSMENT ROLL OR MULTIPLE PARCELS ON AN ASSESSMENT ROLL UNDER
14 COMMON OWNERSHIP, THE VALUE OF WHICH REAL PROPERTY CONSTITUTES FIVE
15 PERCENT OR MORE OF THE NON-HOMESTEAD TOTAL ASSESSED VALUE ON THE APPLI-
16 CABLE ASSESSMENT ROLL.

17 S 4. The provisions of this act shall apply to real property taxes and
18 school district taxes assessed in split tax districts located in assess-
19 ing units in the county of Rockland commencing with the first assess-
20 ment roll prepared subsequent to a final court order as specified in
21 section one of this act.

22 S 5. This act shall take effect immediately.