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

1665--A

2011-2012 Regular Sessions

I N   S E N A T E

January 11, 2011

Introduced by Sen. SAMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to providing a tax abatement related to the removal of leaded paint

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

Section 1. The real property tax law is amended by adding a new section 467-g to read as follows:

S 467-G. PARTIAL TAX ABATEMENT FOR CERTAIN PROPERTY OWNERS FOR COSTS RELATED TO THE REMOVAL OF LEADED PAINT. 1. AS USED IN THIS SECTION:

A. "REAL PROPERTY TAX YEAR" MEANS THE TWELVE-MONTH PERIOD FOR WHICH REAL PROPERTY TAXES ARE CHARGED; IN THE CITY OF NEW YORK THE REAL PROPERTY TAX YEAR IS JULY FIRST THROUGH JUNE THIRTIETH OF THE NEXT CALENDAR YEAR.

B. "SUPERVISING AGENCY" MEANS THE COMPTROLLER IN A MUNICIPALITY HAVING A COMPTROLLER; IN A MUNICIPALITY HAVING NO COMPTROLLER, THE CHIEF FISCAL OFFICER OF SUCH MUNICIPALITY; EXCEPT THAT IN THE CITY OF NEW YORK IT SHALL BE THE DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT.

C. "LEADED PAINT" MEANS PAINT OR ANY SIMILAR SURFACE-COATING MATERIAL CONTAINING MORE THAN ONE-HALF OF ONE PER CENTUM OF METALLIC LEAD BASED ON THE TOTAL WEIGHT OF THE CONTAINED SOLIDS OR DRIED PAINT FILM.

D. "COST OF REMOVAL OF LEADED PAINT" MEANS COSTS INCURRED FOR EQUIPMENT, LABOR AND MATERIALS REQUIRED TO SAFELY REMOVE LEADED PAINT FROM INTERIOR SURFACES, WINDOW SILLS, WINDOW FRAMES OR PORCHES.

2. THE GOVERNING BODY OF ANY MUNICIPAL CORPORATION IS HEREBY AUTHORIZED AND EMPOWERED TO ADOPT, AFTER PUBLIC HEARING, IN ACCORDANCE WITH THE PROVISIONS OF THIS SECTION, A LOCAL LAW, ORDINANCE, OR RESOLUTION PROVIDING FOR THE ABATEMENT OF TAXES OF SUCH MUNICIPAL CORPORATION

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

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IMPOSED ON REAL PROPERTY. SUCH ABATEMENT SHALL WORK AS FOLLOWS: AN OWNER SHALL BE ENTITLED TO A PARTIAL TAX ABATEMENT OF THE REAL PROPERTY TAXES ASSESSED AGAINST A RESIDENTIAL RENTAL DWELLING WHERE SUCH OWNER REMOVES LEADED PAINT FROM SUCH DWELLING. THE OWNER OF ANY RESIDENTIAL RENTAL DWELLING WHICH IS RENTED OR LEASED OR OFFERED FOR RENTAL OR LEASE SHALL RECEIVE A RETROACTIVE PARTIAL ABATEMENT EQUAL TO THE LESSER OF: (I) THE REAL PROPERTY TAXES ASSESSED AGAINST THE DWELLING WHERE SUCH OWNER REMOVES LEADED PAINT IN THE APPLICABLE REAL PROPERTY TAX YEAR, AND (II) THE COST OF REMOVAL OF LEADED PAINT FROM SUCH DWELLING IN THE APPLICABLE REAL PROPERTY TAX YEAR. THE AMOUNT OF THE ABATEMENT SHALL BE DEDUCTED FROM THE REAL PROPERTY TAXES LEVIED IN THE FOLLOWING REAL PROPERTY TAX YEAR ON THE DWELLING WHERE SUCH OWNER REMOVES LEADED PAINT.

3. A. AN APPLICATION FOR ABATEMENT PURSUANT TO THIS SECTION FOR ANY REAL PROPERTY TAX YEAR SHALL BE SUBMITTED TO THE SUPERVISING AGENCY BY THE OWNER OF THE AFFECTED PROPERTY FOR EACH REAL PROPERTY TAX YEAR FOR WHICH THE ABATEMENT IS SOUGHT.

B. THE SUPERVISING AGENCY SHALL DETERMINE THE FORM AND CONTENT OF THE APPLICATION AND THE INFORMATION IT SHALL CONTAIN. SUCH APPLICATION SHALL REQUIRE AT A MINIMUM THAT ANY OWNER SEEKING AN ABATEMENT PURSUANT TO THIS SECTION SHALL CERTIFY THAT, FOR THE YEAR THE ABATEMENT IS BEING SOUGHT, LEADED PAINT EXISTED IN SUCH PROPERTY AND SUCH LEADED PAINT WAS REMOVED. IN ADDITION, THE SUPERVISING AGENCY IS AUTHORIZED TO AND SHALL COLLECT ANY OTHER INFORMATION RELATING TO THE TAX ABATEMENT DESCRIBED IN THIS SECTION. THE SUPERVISING AGENCY SHALL BE PERMITTED, WHERE RECORDS ARE NOT AVAILABLE, TO ACCEPT SWORN AFFIDAVITS AND OTHER CERTIFICATIONS THAT THE INFORMATION PROVIDED IS CORRECT.

C. THE SUPERVISING AGENCY SHALL INFORM IN WRITING ANY OWNER WHO APPLIES FOR THE ABATEMENT PROVIDED FOR IN THIS SECTION OF THE AMOUNT OF SUCH ABATEMENT NO LATER THAN THREE MONTHS AFTER RECEIVING A SUFFICIENTLY COMPLETED APPLICATION.

4. THE SUPERVISING AGENCY IS AUTHORIZED AND DIRECTED TO PROMULGATE RULES AND REGULATIONS NECESSARY TO EFFECTUATE THE PROVISIONS OF THIS SECTION.

5. NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, THE SUPERVISING AGENCY SHALL DENY, TERMINATE OR REVOKE ANY ABATEMENT APPLIED FOR OR GRANTED PURSUANT TO THIS SECTION UPON A DETERMINATION THAT THE REMOVAL COST CERTIFIED BY THE OWNER AS THE COST PAID FOR THE REMOVAL OF LEADED PAINT WAS MATERIALLY DIFFERENT THAN THE COST ACTUALLY PAID BY SUCH OWNER.

6. EXCEPT IN ACCORDANCE WITH PROPER JUDICIAL ORDER OR AS OTHERWISE PROVIDED BY LAW, NEITHER THE SUPERVISING AGENCY NOR AN EMPLOYEE THEREOF, NOR ANY PERSON WHO, PURSUANT TO THIS SUBDIVISION, IS 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, BUT ANY SUCH APPLICATION OR STATEMENTS MAY BE PRODUCED ON BEHALF OF THE DEPARTMENT OF FINANCE. NOTHING IN THIS SUBDIVISION SHALL BE CONSTRUED TO PROHIBIT THE DELIVERY OF A CERTIFIED COPY OF ANY SUCH APPLICATION OR STATEMENTS TO THE UNITED STATES OF AMERICA OR ANY DEPARTMENT THEREOF, THE STATE OF NEW YORK OR ANY DEPARTMENT THEREOF, PROVIDED ANY SUCH APPLICATION OR STATEMENTS ARE REQUIRED FOR OFFICIAL BUSINESS; NOR TO PROHIBIT THE INSPECTION FOR OFFICIAL BUSINESS OF ANY SUCH APPLICATION OR STATEMENTS; NOR TO PROHIBIT THE

PUBLICATION OF STATISTICS SO CLASSIFIED AS TO PREVENT THE IDENTIFICATION OF ANY PARTICULAR APPLICATION OR STATEMENTS.

7. THE INFORMATION CONTAINED IN APPLICATIONS OR STATEMENTS IN CONNECTION THEREWITH, FILED WITH THE SUPERVISING AGENCY PURSUANT TO SUBDIVISION THREE OF THIS SECTION SHALL NOT BE SUBJECT TO DISCLOSURE UNDER ARTICLE SIX OF THE PUBLIC OFFICERS LAW.

S 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2013.