

5764

2011-2012 Regular Sessions

I N S E N A T E

June 15, 2011

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and
when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to the exemption
of new multiple dwellings from local taxation; and to repeal certain
provisions of such law relating thereto

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

- 1 Section 1. The opening paragraph of item (A) of subparagraph (iv) of
2 paragraph (a) of subdivision 2 of section 421-a of the real property tax
3 law, as amended by chapter 618 of the laws of 2007, is amended to read
4 as follows:
5 Unless excluded by local law, in the city of New York, the benefits of
6 this subparagraph shall be available in the borough of Manhattan for new
7 multiple dwellings on tax lots now existing or hereafter created south
8 of or adjacent to either side of one hundred tenth street which commence
9 construction after July first, nineteen hundred ninety-two [and before
10 December twenty-eighth, two thousand ten] only if:
11 S 2. Subparagraph (ii) of paragraph (c) of subdivision 2 of section
12 421-a of the real property tax law, as amended by chapter 618 of the
13 laws of 2007, is amended to read as follows:
14 (ii) construction is commenced after January first, nineteen hundred
15 seventy-five [and before December twenty-eighth, two thousand ten]
16 provided, however, that such commencement period shall not apply to
17 multiple dwellings eligible for benefits under subparagraph (iv) of
18 paragraph (a) of this subdivision;
19 S 3. Subdivisions 7, 9, 10, 11, 13, 14 and 15 of section 421-a of the
20 real property tax law are REPEALED.
21 S 4. Clause (E) of subparagraph (iii) of paragraph (a) of subdivision
22 2 of section 421-a of the real property tax law is REPEALED.

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

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1 S 5. Paragraph (i) of subdivision 2 of section 421-a of the real prop-
2 erty tax law, as amended by chapter 619 of the laws of 2007, is amended
3 to read as follows:

4 (i) Authority of city to enact local law. Except as otherwise speci-
5 fied in this section, a city to which this section is applicable may
6 enact a local law to restrict, limit or condition the eligibility, scope
7 or amount of the benefits under this section in any manner provided that
8 such local law may not grant benefits beyond those provided in this
9 section and provided further that in the city of New York such local law
10 shall not take effect sooner than one year after it is enacted.
11 [Notwithstanding the foregoing, the provisions of any local law shall
12 not alter the effect of subdivisions twelve, thirteen, fourteen, and
13 fifteen of this section as they apply on the effective date of such
14 subdivisions, notwithstanding any subsequent amendments to the
15 provisions of law referred to in such subdivisions.]

16 S 6. Subdivision 8 of section 421-a of the real property tax law, as
17 added by chapter 618 of the laws of 2007, subparagraph (i) of paragraph
18 (a) and paragraph (c) as amended by chapter 15 of the laws of 2008 and
19 paragraphs (d) and (e) as amended by chapter 619 of the laws of 2007, is
20 amended to read as follows:

21 8. (a) As used in this subdivision, the following terms shall have the
22 following meanings:

23 (i) "Building service employee" means any person who is regularly
24 employed at a building who performs work in connection with the care or
25 maintenance of such building. "Building service employee" includes, but
26 is not limited to superintendent, watchman, guard, doorman, building
27 cleaner, porter, handyman, janitor, gardener, groundskeeper, elevator
28 operator and starter, and window cleaner, but shall not include persons
29 regularly scheduled to work fewer than eight hours per week in the
30 building.

31 (ii) "Prevailing wage" means the wage determined by the fiscal officer
32 to be prevailing for the various classes of building service employees
33 in the locality pursuant to section two hundred thirty of the labor law.

34 (b) No benefits under this section shall be conferred for any
35 construction commenced on or after December twenty-eighth, two thousand
36 seven for any tax lots now existing or hereafter created except where
37 the applicant agrees that all building service employees employed at the
38 building, whether employed directly by the applicant or its successors,
39 or through a property management company or a contractor, shall receive
40 the applicable prevailing wage for the duration of the building's tax
41 exemption.

42 (c) The limitations contained in paragraph (b) of this subdivision
43 shall not be applicable to:

44 (i) projects containing less than fifty dwelling units; or

45 (ii) buildings where the local housing agency certifies that at
46 initial occupancy at least fifty percent of the dwelling units are
47 affordable to individuals or families with a gross household income at
48 or below one hundred twenty-five percent of the area median income and
49 that any such units which are located in rental buildings will be
50 subject to restrictions to insure that they will remain affordable for
51 the entire period during which they receive benefits under this section.

52 (d) The local housing agency shall prescribe appropriate sanctions for
53 failure to comply with the provisions of this subdivision.

54 (e) Solely for purposes of paragraph (b) of this subdivision,
55 construction shall be deemed to have commenced [when excavation or
56 alteration has begun in good faith on the basis of approved construction

1 plans] UPON THE DATE THAT, PURSUANT TO ANY PERMIT APPROVED BY A DEPART-
2 MENT OF BUILDINGS, (I) A NEW METAL OR CONCRETE STRUCTURE THAT SHALL
3 PERFORM A LOAD BEARING FUNCTION IS INSTALLED AS PART OF A FOUNDATION,
4 (II) AT LEAST ONE FULLY DRIVEN PILE OR CAISSON IS INSTALLED, OR (III)
5 THE ACTUAL CONSTRUCTION, ALTERATION, OR IMPROVEMENT OF A PRE-EXISTING
6 BUILDING OR STRUCTURE BEGINS IN A PROJECT THAT INCLUDES NEW RESIDENTIAL
7 CONSTRUCTION AND THE CONCURRENT CONVERSION, ALTERATION OR IMPROVEMENT OF
8 A PRE-EXISTING BUILDING OR STRUCTURE. PROVIDED, HOWEVER, THAT WITH
9 RESPECT TO SUBPARAGRAPHS (I), (II) AND (III) OF THIS PARAGRAPH, THE
10 CONSTRUCTION OF SUCH MULTIPLE DWELLING IS COMPLETED WITHOUT UNDUE DELAY.
11 (f) The limitations on eligibility for benefits contained in this
12 subdivision shall be in addition to those contained in any other law or
13 regulation.
14 S 7. This act shall take effect immediately and shall be deemed to
15 have been in full force and effect on and after December 28, 2010.