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

2932

2011-2012 Regular Sessions

I N A S S E M B L Y

January 21, 2011

Introduced by M. of A. CALHOUN -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to exemptions provided for utilizing local labor sources in Orange county

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

Section 1. Subdivision 7 of section 485-b of the real property tax law, as amended by chapter 305 of the laws of 1994 and as further amended by section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

7. A county, city, town or village may, by local law, and a school district, except a city school district to which article fifty-two of the education law applies, may, by resolution, CONDITION RECEIPT OF THE EXEMPTION PROVIDED PURSUANT TO THIS SECTION UPON THE USE OF A LOCAL LABOR SOURCE FOR ANY SUCH CONSTRUCTION, ALTERATION, INSTALLATION OR IMPROVEMENT OR reduce the per centum of exemption otherwise allowed pursuant to this section; provided, however, that a project in course of construction and exemptions existing prior in time to passage of any such local law or resolution shall not be subject to any such reduction so effected. Any county, city, town, village or school district that has reduced the per centum of exemption pursuant to this subdivision may thereafter, by local law or resolution as the case may be, increase the per centum of exemption up to any per centum not exceeding the maximum allowed by subdivision two or twelve of this section, whichever is applicable, provided, however, that any such local law or resolution shall apply only to construction, alterations, installations, or improvements commenced subsequent to the effective date of such local law or resolution. A copy of all such local laws or resolutions shall be filed with the commissioner and the assessor of each assessing unit which comprises the county, city, town or school district or, in the case of a village, the village assessor, or the applicable town or coun-

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

LBD02847-02-1

ty assessor of a village which has adopted a local law provided in subdivision three of section fourteen hundred two of this chapter. FOR THE PURPOSES OF THIS SUBDIVISION, A "LOCAL LABOR SOURCE" SHALL MEAN THE SKILLED OR UNSKILLED WORKERS WITHIN ORANGE COUNTY OR ANY ADJOINING COUNTY TO BE DETERMINED BY THE LOCAL LEGISLATIVE AUTHORITY OF ORANGE COUNTY WHERE THE REAL PROPERTY IS LOCATED OR FROM A BONA FIDE LABOR UNION WHOSE JURISDICTION INCLUDES ORANGE COUNTY.

S 2. This act shall take effect immediately.