

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

S. 5080--A

A. 7378--A

2011-2012 Regular Sessions

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

May 3, 2011

IN SENATE -- Introduced by Sen. LAVALLE -- 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

IN ASSEMBLY -- Introduced by M. of A. LOSQUADRO -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, the executive law, the real property law and the vehicle and traffic law, in relation to the separate assessment of manufactured homes; and repealing certain provisions of the real property tax law and the real property law relating thereto

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

1 Section 1. Paragraph (g) of subdivision 12 of section 102 of the real
2 property tax law, as amended by chapter 637 of the laws of 2004, is
3 amended to read as follows:
4 (g) [Forms of housing adaptable to motivation by a power connected
5 thereto, commonly called "trailers" or "mobile homes", which are or can
6 be used for residential, business, commercial or office purposes, except
7 those (1) located within the boundaries of an assessing unit for less
8 than sixty days, (2) unoccupied and for sale or (3) "recreational vehicles"
9 that are four hundred square feet or less in size, self propelled
10 or towable by an automobile or light duty truck and used as temporary
11 living quarters for recreational, camping, travel or seasonal use. The
12 value of any trailer or mobile home shall be included in the assessment
13 of the land on which it is located; provided, however, that if either

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

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1 the trailer or mobile home or the land on which it is located is enti-
2 tled to any exemption pursuant to article four of this chapter, other
3 than the exemption authorized by section four hundred twenty-five of
4 this chapter, such trailer or mobile home shall be separately assessed
5 in the name of the owner thereof] MANUFACTURED HOMES, WHICH SHALL HAVE
6 THE SAME MEANING AS SUCH TERM IS DEFINED IN SECTION TWO HUNDRED THIRTY-
7 THREE OF THE REAL PROPERTY LAW, BUT FOR THE PURPOSES OF THE APPLICATION
8 OF THE TAXES AUTHORIZED TO BE IMPOSED PURSUANT TO THIS CHAPTER, SHALL
9 NOT INCLUDE MANUFACTURED HOMES THAT ARE UNOCCUPIED, FOR SALE AND LOCATED
10 ON A RETAIL SALES LOT. MANUFACTURED HOMES SHALL BE ASSESSED SEPARATELY
11 FROM THE LAND EXCEPT WHERE THE OWNERSHIP OF THE LAND AND THE MANUFAC-
12 TURED HOME IS THE SAME;

13 S 2. Paragraph (l) of subdivision 2 of section 425 of the real proper-
14 ty tax law is REPEALED.

15 S 3. Paragraph (a) of subdivision 3 of section 425 of the real proper-
16 ty tax law, as amended by chapter 264 of the laws of 2000, is amended to
17 read as follows:

18 (a) Property use. To qualify for exemption pursuant to this section,
19 the property must be a one, two or three family residence, A MANUFAC-
20 TURED HOME, a farm dwelling or residential property held in condominium
21 or cooperative form of ownership. If the property is not an eligible
22 type of property, but a portion of the property is partially used by the
23 owner as a primary residence, that portion which is so used shall be
24 entitled to the exemption provided by this section; provided that in no
25 event shall the exemption exceed the assessed value attributable to that
26 portion.

27 S 4. Section 574 of the real property tax law is amended by adding a
28 new subdivision 1-a to read as follows:

29 1-A. UPON THE TRANSFER OF OWNERSHIP, LOCATION, OR RELOCATION OF A
30 MANUFACTURED HOME, THE MANUFACTURED HOME OWNER SHALL FILE A REAL PROPER-
31 TY INFORMATIONAL REPORT PRESCRIBED WITH RESPECT TO MANUFACTURED HOMES BY
32 THE COMMISSIONER PURSUANT TO THIS SECTION. THE REAL PROPERTY INFORMA-
33 TIONAL REPORT PRESCRIBED FOR SUCH PURPOSE SHALL INCLUDE THE SERIAL
34 NUMBER OF THE MANUFACTURED HOME, AS PROVIDED BY THE MANUFACTURER OF THE
35 HOME. IN THE EVENT THAT THE MANUFACTURED HOME DOES NOT HAVE A SERIAL
36 NUMBER, THE ASSESSOR SHALL ASSIGN AND ISSUE A UNIQUE IDENTIFYING NUMBER
37 WHICH SHALL BE PERMANENTLY AFFIXED TO THE HOME BY THE HOMEOWNER, AND
38 WHICH SHALL THEREAFTER BE USED AS THE SERIAL NUMBER FOR THAT HOME AND
39 ADDED TO THE DESCRIPTION ON THE ASSESSMENT ROLL.

40 S 5. The real property tax law is amended by adding a new section 997
41 to read as follows:

42 S 997. TAX COMPLIANCE CERTIFICATES FOR MANUFACTURED HOMES. 1. THE
43 APPROPRIATE COUNTY TAX ENFORCEMENT OFFICER, OR, IN THE COUNTY OF WEST-
44 CHESTER, THE APPROPRIATE CITY OR TOWN TAX ENFORCEMENT OFFICER, UPON
45 APPLICATION THEREFOR, SHALL ISSUE A TAX COMPLIANCE CERTIFICATE TO THE
46 OWNER OF ANY MANUFACTURED HOME LOCATED WITHIN THE TAX DISTRICT UPON
47 RECEIPT OF PROOF THAT ALL CURRENTLY BILLED AND DELINQUENT TAXES WITH
48 RESPECT TO SUCH HOME HAVE BEEN PAID. A COPY OF SUCH CERTIFICATE SHALL BE
49 FILED WITH THE ASSESSOR BY THE APPROPRIATE TAX ENFORCEMENT OFFICER. THE
50 TAX ENFORCEMENT OFFICER MAY CHARGE A FEE FOR SUCH CERTIFICATE IN AN
51 AMOUNT NOT TO EXCEED TWENTY-FIVE DOLLARS. SUCH APPLICATION SHALL INCLUDE
52 THE SERIAL NUMBER OR OTHER UNIQUE IDENTIFYING NUMBER ASSIGNED PURSUANT
53 TO SECTION FIVE HUNDRED SEVENTY-FOUR OF THIS CHAPTER. THE COMMISSIONER
54 SHALL PRESCRIBE THE FORM FOR SUCH APPLICATION AND CERTIFICATE. THE HOME-
55 OWNER SHALL FILE A COPY OF SUCH CERTIFICATE WITH THE DEPARTMENT OF

TRANSPORTATION AS A PRECONDITION TO THE ISSUANCE OF A PERMIT PURSUANT TO SECTION THREE HUNDRED EIGHTY-FIVE OF THE VEHICLE AND TRAFFIC LAW.

2. NO MANUFACTURED HOME MAY BE RELOCATED WITHOUT FIRST OBTAINING A TAX COMPLIANCE CERTIFICATE PURSUANT TO THIS SECTION. A COPY OF SUCH CERTIFICATE SHALL BE PROVIDED TO THE HAULER RESPONSIBLE FOR MOVING SUCH HOME WHO SHALL PRODUCE THE COPY OF THE PERMIT UPON DEMAND OF AN OFFICER CHARGED WITH ENFORCEMENT OF THE PROVISIONS OF SECTION THREE HUNDRED EIGHTY-FIVE OF THE VEHICLE AND TRAFFIC LAW.

3. MANUFACTURED HOME PARK OR COMMUNITY OWNERS SHALL INFORM MANUFACTURED HOME OWNERS RESIDING IN SUCH PARK OR COMMUNITY OF THE REQUIREMENTS OF THIS SECTION.

4. THE PROVISIONS OF SUBDIVISION TWO OF THIS SECTION SHALL NOT BE APPLICABLE TO THE TRANSPORT OF A MANUFACTURED HOME FROM THE MANUFACTURER OF SUCH HOME OR FROM A RETAIL SALES LOT OR TO A TAX DISTRICT THAT HAS FORECLOSED UPON THE HOME.

S 6. Section 1126 of the real property tax law is amended by adding a new subdivision 4 to read as follows:

4. (A) THE OWNER OF A MANUFACTURED HOME WHICH IS LOCATED ON LAND OWNED BY ANOTHER MAY FILE A DECLARATION OF INTEREST WITH RESPECT TO THE LAND ON WHICH THE MANUFACTURED HOME IS LOCATED.

(B) THE OWNER OF LAND ON WHICH A MANUFACTURED HOME OWNED BY ANOTHER IS LOCATED MAY FILE A DECLARATION OF INTEREST WITH RESPECT TO ANY MANUFACTURED HOME LOCATED ON SUCH LAND.

S 7. Section 1136 of the real property tax law is amended by adding a new subdivision 4 to read as follows:

4. TRANSFER OF MANUFACTURED HOME. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, WHERE A PARCEL WHICH IS THE SUBJECT OF A CONVEYANCE PURSUANT TO THIS SECTION EITHER CONSISTS OF A SEPARATELY ASSESSED MANUFACTURED HOME OR CONTAINS A MANUFACTURED HOME THAT HAS BEEN ASSESSED WITH THAT LAND, A DEED EXECUTED PURSUANT TO THIS SECTION SHALL OPERATE TO TRANSFER TITLE OF THE MANUFACTURED HOME TO OR FROM THE TAX DISTRICT IF IT CONTAINS A DESCRIPTION WHICH IDENTIFIES THE MANUFACTURED HOME WITH REASONABLE CERTAINTY. A DESCRIPTION CONTAINING THE SERIAL NUMBER OR OTHER UNIQUE IDENTIFYING NUMBER ASSIGNED TO THE MANUFACTURED HOME PURSUANT TO SECTION FIVE HUNDRED SEVENTY-FOUR OF THIS CHAPTER SHALL BE DEEMED A SUFFICIENT DESCRIPTION FOR THIS PURPOSE.

S 8. Subdivision 1 of section 1138 of the real property tax law, as amended by chapter 516 of the laws of 2010, is amended to read as follows:

1. Grounds. The enforcing officer of any tax district may at any time prior to final judgment withdraw any parcel of real property from a foreclosure proceeding under this title for one or more of the following reasons:

(a) there is reason to believe that there may be a legal impediment to the enforcement of the tax lien affecting such parcel;

(b) the tax has been cancelled or is subject to cancellation pursuant to section five hundred fifty-eight of this chapter, or, in the case of a tax district to which such section does not apply, the tax would be subject to cancellation if such section were applicable to the tax district;

(c) the enforcement of the lien has been stayed by the filing of a petition pursuant to the Bankruptcy Code of 1978 (Title Eleven of the United States Code);

(d) if the tax district were to acquire the parcel, there is a significant risk that it might be exposed to a liability substantially in excess of the amount that could be recovered by enforcing the tax lien;

1 (e) the owner of the parcel has entered into an agreement to pay the
2 taxes in installments pursuant to section eleven hundred eighty-four of
3 this article, and has not defaulted thereon;

4 (f) in a tax district which has extended the redemption period for
5 residential or farm property, (i) the parcel has been included on a
6 petition for foreclosure, (ii) it has since been demonstrated to the
7 satisfaction of the enforcing officer that the parcel is residential or
8 farm property, and (iii) being residential or farm property, the parcel
9 is not yet subject to inclusion on such a petition;

10 (g) in a tax district which has extended the redemption period for
11 residential property for certain persons deployed by the military (i)
12 the parcel has been included on a petition for foreclosure, (ii) has
13 been demonstrated to the satisfaction of the enforcing officer that the
14 parcel is residential, (iii) the property is eligible for the extended
15 redemption period pursuant to section eleven hundred thirteen of this
16 article, and as such is not yet subject to inclusion of such a petition;
17 or

18 (h) the tax lien has been or is to be sold pursuant to title five of
19 this article[.]; OR

20 (I) THE PARCEL CONSTITUTES A MANUFACTURED HOME WHICH IS NO LONGER
21 WITHIN THE BOUNDARIES OF THE TAX DISTRICT.

22 S 9. Subdivision 1 of section 1180 of the real property tax law, as
23 amended by chapter 579 of the laws of 1995, is amended and a new subdivi-
24 sion 4 is added to read as follows:

25 1. Neither the owner, occupant nor any other person shall have the
26 right to despoil any lands subject to a delinquent tax lien by removing
27 buildings or [mobile] MANUFACTURED homes, other than [separately
28 assessed mobile] MANUFACTURED homes UPON WHICH NO CURRENTLY BILLED OR
29 DELINQUENT TAXES ARE DUE, or by cutting, removing or destroying timber
30 or other valuable products, growing, existing or being thereon at the
31 time of the filing of the list of delinquent taxes pursuant to section
32 eleven hundred twenty-two of this article.

33 4. NOTHING CONTAINED IN THIS SECTION SHALL BE CONSTRUED AS PRECLUDING
34 THE ENFORCEMENT OF DELINQUENT TAX LIENS AGAINST MANUFACTURED HOMES.

35 S 10. The executive law is amended by adding a new section 382-b to
36 read as follows:

37 S 382-B. CERTIFICATES OF OCCUPANCY FOR MANUFACTURED HOMES. NO CERTIF-
38 ICATE OF OCCUPANCY PERMITTING OCCUPANCY OF A MANUFACTURED HOME, AS
39 DEFINED IN SECTION TWO HUNDRED THIRTY-THREE OF THE REAL PROPERTY LAW,
40 SHALL BE ISSUED EXCEPT UPON PROOF OF THE FILING OF THE REAL PROPERTY
41 INFORMATIONAL REPORT PRESCRIBED PURSUANT TO SECTION FIVE HUNDRED SEVEN-
42 TY-FOUR OF THE REAL PROPERTY TAX LAW.

43 S 11. Paragraph 3 of subdivision a of section 233 of the real property
44 law, as amended by chapter 566 of the laws of 1996, is amended to read
45 as follows:

46 3. The term "manufactured home park" OR "MANUFACTURED HOME COMMUNITY"
47 means a contiguous parcel of privately owned land which is used for the
48 accommodation of three or more manufactured homes occupied for year-
49 round living.

50 S 12. Subdivision w of section 233 of the real property law, as
51 amended by section 18 of part B of chapter 389 of the laws of 1997 and
52 paragraph 3-a as added by chapter 405 of the laws of 2001, is amended to
53 read as follows:

54 w. Real property tax payments. 1. A manufactured home park OR COMMUNI-
55 TY owner[, operator or the agent of such owner or operator] shall reduce
56 the annual rent paid by a manufactured home [tenant] OWNER for use of

1 the land upon which such manufactured home sits in an amount equal to
2 the total of the real property taxes actually paid by such manufactured
3 home [tenant] OWNER for such manufactured home plus the amount by which
4 the taxes on such manufactured home were reduced as a result of the
5 partial real property tax exemption granted to the manufactured home
6 [tenant] OWNER pursuant to article four of the real property tax law,
7 provided such manufactured home [tenant] OWNER:

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

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

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

13 2. In the case of a manufactured home which is not separately
14 assessed, but which is entitled to and actually receives the school tax
15 relief (STAR) exemption authorized by section four hundred twenty-five
16 of the real property tax law, the tenant of such manufactured home shall
17 be entitled to a rent reduction pursuant to this subdivision to the same
18 extent as a tenant of a manufactured home which satisfies the criteria
19 set forth in paragraph one of this subdivision. Such rent reduction
20 shall be equal to the amount by which the taxes on such manufactured
21 home were reduced as a result of such exemption.

22 3. A manufactured home park OR COMMUNITY owner [or operator] providing
23 a reduction in rent as required by paragraph one or two of this subdivi-
24 sion may retain, in consideration for record keeping expenses, two
25 percent of the amount of such reduction.

26 3-a. Any reduction required to be provided pursuant to paragraph one
27 or two of this subdivision shall be provided as follows:

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

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

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

45 4. The failure of a manufactured home park OR COMMUNITY owner [or
46 operator] to comply with the provisions of this subdivision shall be a
47 violation punishable by a fine not to exceed five hundred dollars for
48 each violation.

49 S 13. Subdivision w of section 233 of the real property law is
50 REPEALED and a new subdivision w is added to read as follows:

51 W. A MANUFACTURED HOME PARK OR COMMUNITY OWNER SHALL NOT INCLUDE, AS
52 PART OF THE RENT PAYABLE BY A MANUFACTURED HOME OWNER, REAL PROPERTY
53 TAXES ATTRIBUTABLE SOLELY TO THE HOME OWNED BY THE MANUFACTURED HOME
54 OWNER. NOTWITHSTANDING THE FOREGOING PROVISIONS OF THIS SUBDIVISION,
55 NOTHING CONTAINED IN THIS SUBDIVISION SHALL BE DEEMED TO PROHIBIT A
56 MANUFACTURED HOME PARK OR COMMUNITY OWNER FROM INCLUDING SUCH TAXES AS

1 RENT TO BE PAID BY THE MANUFACTURED HOME OWNER WHERE THE MANUFACTURED
2 HOME PARK OR COMMUNITY OWNER PAYS THE REAL PROPERTY TAXES ON BEHALF OF A
3 MANUFACTURED HOME OWNER RESIDING WITHIN SUCH PARK OR COMMUNITY WITH THE
4 CONSENT OF THE HOMEOWNER.

5 S 14. Paragraph ii of subdivision 1-e of section 333 of the real prop-
6 erty law is amended by adding a new subparagraph 9 to read as follows:

7 (9) IN THE EVENT THAT THE REAL PROPERTY IS A MANUFACTURED HOME, A
8 STATEMENT THAT THE OWNERSHIP OF THE MANUFACTURED HOME HAS BEEN TRANS-
9 FERRED, AND/OR THE MANUFACTURED HOME HAS BEEN LOCATED OR RELOCATED WITH-
10 IN THE COUNTY. THE COMMISSIONER MAY PRESCRIBE A SEPARATE FORM FOR USE
11 SOLELY FOR MANUFACTURED HOMES. SUCH FORM SHALL CONTAIN SUCH INFORMATION
12 AS MAY BE REQUIRED BY SUCH BOARD.

13 S 15. Subdivision 15 of section 385 of the vehicle and traffic law is
14 amended by adding a new paragraph (l) to read as follows:

15 (L) NO PERMIT SHALL BE ISSUED PURSUANT TO THIS SUBDIVISION THAT WILL
16 ALLOW THE RELOCATION OF A MANUFACTURED HOME UNLESS A TAX COMPLIANCE
17 CERTIFICATE, PURSUANT TO SECTION NINE HUNDRED NINETY-SEVEN OF THE REAL
18 PROPERTY TAX LAW, HAS BEEN FILED WITH THE DEPARTMENT OF TRANSPORTATION.
19 THIS SUBDIVISION SHALL NOT BE APPLICABLE TO THE TRANSPORT OF A MANUFAC-
20 TURED HOME FROM THE MANUFACTURER OF SUCH HOME OR A RETAIL SALES LOT, OR
21 TO A TAX DISTRICT THAT HAS FORECLOSED UPON THE HOME.

22 S 16. Nothing contained in this act shall be deemed to affect the
23 priority of real property tax liens. Such liens shall continue to have
24 priority over other liens.

25 S 17. This act shall take effect immediately; provided that sections
26 four, ten, eleven and twelve of this act shall take effect January 1,
27 2013; provided further that sections two, three, five, six, seven,
28 eight, nine, fourteen and fifteen of this act shall take effect January
29 1, 2014; and provided further that sections one and thirteen of this act
30 shall take effect January 1, 2015; and provided further however, that
31 effective immediately, the addition, amendment and/or repeal of any rule
32 or regulation necessary for the implementation of this act on its effec-
33 tive date are authorized and directed to be made and completed on or
34 before such effective date.