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

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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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The opening paragraph of item (A) of subparagraph (iv) of paragraph (a) of subdivision 2 of section 421-a of the real property tax law, as amended by chapter 618 of the laws of 2007, is amended to read as follows:

Unless excluded by local law, in the city of New York, the benefits of this subparagraph shall be available in the borough of Manhattan for new multiple dwellings on tax lots now existing or hereafter created south of or adjacent to either side of one hundred tenth street which commence construction after July first, nineteen hundred ninety-two [and before December twenty-eighth, two thousand ten] only if:

S 2. Subparagraph (ii) of paragraph (c) of subdivision 2 of section 421-a of the real property tax law, as amended by chapter 618 of the laws of 2007, is amended to read as follows:

(ii) construction is commenced after January first, nineteen hundred seventy-five [and before December twenty-eighth, two thousand ten] provided, however, that such commencement period shall not apply to multiple dwellings eligible for benefits under subparagraph (iv) of paragraph (a) of this subdivision;

S 3. Subdivisions 7, 9, 10, 11, 13, 14 and 15 of section 421-a of the real property tax law are REPEALED.

S 4. Clause (E) of subparagraph (iii) of paragraph (a) of subdivision 2 of section 421-a of the real property tax law is REPEALED.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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S 5. Paragraph (i) of subdivision 2 of section 421-a of the real property tax law, as amended by chapter 619 of the laws of 2007, is amended to read as follows:

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

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

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

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

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

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

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

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

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

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

(e) Solely for purposes of paragraph (b) of this subdivision, construction shall be deemed to have commenced [when excavation or alteration has begun in good faith on the basis of approved construction plans] UPON THE DATE THAT, PURSUANT TO ANY PERMIT APPROVED BY A DEPARTMENT OF BUILDINGS, (I) A NEW METAL OR CONCRETE STRUCTURE THAT SHALL PERFORM A LOAD BEARING FUNCTION IS INSTALLED AS PART OF A FOUNDATION, (II) AT LEAST ONE FULLY DRIVEN PILE OR CAISSION IS INSTALLED, OR (III) THE ACTUAL CONSTRUCTION, ALTERATION, OR IMPROVEMENT OF A PRE-EXISTING BUILDING OR STRUCTURE BEGINS IN A PROJECT THAT INCLUDES NEW RESIDENTIAL CONSTRUCTION AND THE CONCURRENT CONVERSION, ALTERATION OR IMPROVEMENT OF A PRE-EXISTING BUILDING OR STRUCTURE. PROVIDED, HOWEVER, THAT WITH RESPECT TO SUBPARAGRAPHS (I), (II) AND (III) OF THIS PARAGRAPH, THE CONSTRUCTION OF SUCH MULTIPLE DWELLING IS COMPLETED WITHOUT UNDUE DELAY.

(f) The limitations on eligibility for benefits contained in this subdivision shall be in addition to those contained in any other law or regulation.

S 7. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after December 28, 2010.