

8855

I N   A S S E M B L Y

February 25, 2014

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

AN ACT to amend the real property tax law, in relation to establishing a  
green development home tax exemption in Erie county

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

1     Section 1. The real property tax law is amended by adding a new  
2     section 431 to read as follows:  
3     S 431. ERIE COUNTY GREEN DEVELOPMENT HOME TAX EXEMPTION.     1. AS USED  
4     IN THIS SECTION, THE FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEANINGS:  
5     (A) "APPLICANT" MEANS ANY PERSON OBLIGATED TO PAY REAL PROPERTY TAXES  
6     ON THE PROPERTY FOR WHICH AN EXEMPTION FROM REAL PROPERTY TAXES UNDER  
7     THIS SECTION IS SOUGHT.  
8     (B) "CERTIFIED SILVER" SHALL MEAN (I) CERTIFIED BY THE NAHB NATIONAL  
9     GREEN BUILDING CERTIFICATION PROGRAM AT A PERFORMANCE POINT LEVEL OF  
10    SILVER OR BETTER, OR (II) LEED FOR NEW CONSTRUCTION CERTIFIED SILVER OR  
11    BETTER.  
12    (C) "GREEN DEVELOPMENT NEIGHBORHOOD" SHALL MEAN A SUBDIVISION,  
13    CONSISTING OF NEW ONE, TWO OR THREE FAMILY RESIDENCES THAT IS (A) EITHER  
14    A GREEN DEVELOPMENT OR LEED-ND CERTIFIED, AND (B) SUBJECT TO DEED  
15    RESTRICTIONS OR OTHER COVENANTS RUNNING WITH THE LAND WHICH REQUIRE ALL  
16    RESIDENCES WITHIN THE SUBDIVISION TO BE CONSTRUCTED SO AS TO BE CERTI-  
17    FIED SILVER.  
18    (D) "GREEN DEVELOPMENT" SHALL MEAN A SUBDIVISION DEVELOPMENT WITH A  
19    PERFORMANCE POINT LEVEL OF FOUR STARS AS RATED BY THE NAHB.  
20    (E) "LEED" SHALL MEAN THE UNITED STATES GREEN BUILDING COUNCIL LEADER-  
21    SHIP IN ENERGY AND ENVIRONMENTAL DESIGN RATING SYSTEM.  
22    (F) "RESIDENCE" SHALL MEAN A ONE, TWO OR THREE FAMILY RESIDENTIAL  
23    STRUCTURE.  
24    (G) "LEED-ND" SHALL MEAN LEED FOR NEIGHBORHOOD DEVELOPMENT.  
25    (H) "NAHB" SHALL MEAN THE NATIONAL ASSOCIATION OF HOME BUILDERS.  
26    (I) "PERSON" MEANS AN INDIVIDUAL, CORPORATION, LIMITED LIABILITY  
27    COMPANY, PARTNERSHIP, ASSOCIATION, AGENCY, TRUST, ESTATE, FOREIGN OR  
28    DOMESTIC GOVERNMENT OR SUBDIVISION THEREOF, OR OTHER ENTITY.

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

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1 2. (A) THE COUNTY OF ERIE MAY, BY LOCAL LAW, PROVIDE FOR THE EXEMPTION  
2 OF REAL PROPERTY FROM TAXATION AS PROVIDED IN THIS SECTION. ERIE COUNTY  
3 MAY, BY LOCAL LAW, AND ANY SCHOOL DISTRICT, ALL OR PART OF WHICH IS  
4 LOCATED IN SUCH COUNTY, MAY, BY RESOLUTION, EXEMPT SUCH PROPERTY FROM  
5 ITS TAXATION IN THE SAME MANNER AND TO THE SAME EXTENT AS SUCH COUNTY.  
6 UPON THE ADOPTION OF SUCH A LOCAL LAW, RESIDENTIAL AND COMMON AREA REAL  
7 PROPERTY WITHIN A GREEN DEVELOPMENT NEIGHBORHOOD MEETING THE REQUIRE-  
8 MENTS OF PARAGRAPH (B) OF THIS SUBDIVISION SHALL BE EXEMPT FROM TAXATION  
9 AND SPECIAL AD VALOREM LEVIES TO THE EXTENT OF THIRTY-FIVE PERCENT OF  
10 THE ASSESSED VALUE OF SUCH REAL PROPERTY. SUCH LOCAL LAW SHALL PROVIDE  
11 FOR THE PERIOD OF TIME DURING WHICH SUCH EXEMPTION SHALL CONTINUE, BUT  
12 IN NO EVENT LONGER THAN TWENTY YEARS FOR EACH PARCEL WHICH APPLIES FOR  
13 SUCH EXEMPTION.

14 (B) UPON OBTAINING A LEED-ND CERTIFICATION OR GREEN DEVELOPMENT  
15 CERTIFICATION, A DEVELOPER SHALL FILE WITH THE TAX ASSESSOR OF THE  
16 ASSESSING UNIT A COPY OF SUCH CERTIFICATION TOGETHER WITH A MAP OF THE  
17 SUBDIVISION AND EVIDENCE THAT ALL OF THE RESIDENTIAL PARCELS WITHIN THE  
18 SUBDIVISION ARE SUBJECT TO DEED RESTRICTIONS OR COVENANTS RUNNING WITH  
19 THE LAND WHICH REQUIRE RESIDENCES TO BE CONSTRUCTED SO AS TO BE CERTI-  
20 FIED SILVER. INDIVIDUAL RESIDENTIAL PARCELS WITHIN THE SUBDIVISION SHALL  
21 BE ENTITLED TO A TAX EXEMPTION AS PROVIDED IN THE LOCAL LAW OR RESOL-  
22 UTION UPON SUBMISSION TO THE TAX ASSESSOR OF DOCUMENTATION THAT THE  
23 CONSTRUCTION IS CERTIFIED SILVER. COMMON AREA AND VACANT PARCELS WITHIN  
24 THE SUBDIVISION SHALL BE EXEMPT AS PROVIDED IN THE LOCAL LAW OR RESOL-  
25 UTION UPON SUBMISSION OF THE CERTIFICATION AND MAP TO THE ASSESSOR BY  
26 THE DEVELOPER.

27 (C) AN EXEMPTION UNDER THIS SECTION SHALL BE GRANTED ONLY UPON APPLI-  
28 CATION BY THE OWNER OF SUCH REAL PROPERTY ON A FORM PRESCRIBED BY THE  
29 COMMISSIONER. SUCH APPLICATION SHALL BE FILED WITH THE ASSESSOR OF ERIE  
30 COUNTY HAVING THE POWER TO ASSESS PROPERTY FOR TAXATION ON OR BEFORE THE  
31 APPROPRIATE TAXABLE STATUS DATE OF SUCH MUNICIPALITY OR COUNTY.

32 (D) IF THE ASSESSOR IS SATISFIED THAT THE APPLICANT IS ENTITLED TO AN  
33 EXEMPTION PURSUANT TO THIS SECTION, HE OR SHE SHALL APPROVE THE APPLICA-  
34 TION AND SUCH REAL PROPERTY SHALL THEREAFTER BE EXEMPT FROM TAXATION AND  
35 SPECIAL AD VALOREM LEVIES AS PROVIDED IN THIS SECTION COMMENCING WITH  
36 THE ASSESSMENT ROLL PREPARED AFTER THE TAXABLE STATUS DATE FOLLOWING THE  
37 SUBMISSION OF AN APPLICATION TO THE ASSESSOR. THE ASSESSED VALUE OF ANY  
38 EXEMPTION GRANTED PURSUANT TO THIS SECTION SHALL BE ENTERED BY THE  
39 ASSESSOR ON THE ASSESSMENT ROLL WITH THE TAXABLE PROPERTY, WITH THE  
40 AMOUNT OF THE EXEMPTION SHOWN IN A SEPARATE COLUMN.

41 (E) NO SUCH EXEMPTION SHALL BE GRANTED UNLESS CONSTRUCTION OF RESI-  
42 DENCES WITHIN A GREEN DEVELOPMENT NEIGHBORHOOD WAS COMMENCED SUBSEQUENT  
43 TO THE DATE ON WHICH THE LOCAL LAW TOOK EFFECT.

44 S 2. This act shall take effect on the one hundred twentieth day after  
45 it shall have become a law. Effective immediately, the addition, amend-  
46 ment and/or repeal of any rule or regulation necessary for the implemen-  
47 tation of this act on its effective date is authorized to be made on or  
48 before such date.