

5223

2013-2014 Regular Sessions

I N A S S E M B L Y

February 21, 2013

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

AN ACT to amend the real property tax law and the administrative code of
the city of New York, in relation to enacting the "sewage flooding
prevention act"

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

1 Section 1. Short title. This act shall be known and may be cited as
2 the "sewage flooding prevention act".

3 S 2. The real property tax law is amended by adding a new section 471
4 to read as follows:

5 S 471. TAX CREDIT FOR THE INSTALLATION OF CHECK VALVES FOR SEWER
6 IMPROVEMENTS IN CITIES WITH A POPULATION OF ONE MILLION OR MORE. 1. IN A
7 CITY WITH A POPULATION OF ONE MILLION OR MORE, ANY OWNER OF A DWELLING
8 WHO INSTALLS A CHECK VALVE DEVICE TO PREVENT SEWAGE FROM BACKFLOWING
9 INTO SUCH DWELLING SHALL RECEIVE A CREDIT AGAINST THE REAL PROPERTY
10 TAXES ON SUCH REAL PROPERTY EQUALING ONE-HALF OF THE COST OF PURCHASING
11 AND INSTALLING SUCH DEVICE, PROVIDED THAT SUCH CREDIT SHALL NOT EXCEED
12 TWO THOUSAND DOLLARS.

13 2. ANY NOT-FOR-PROFIT ENTITY WHICH OWNS A BUILDING OF ANY TYPE OR A
14 DWELLING IN A CITY WITH A POPULATION OF ONE MILLION OR MORE, AND WHICH
15 INSTALLS A CHECK VALVE DEVICE TO PREVENT SEWAGE FROM BACKFLOWING INTO
16 SUCH BUILDING OR DWELLING SHALL RECEIVE AN ABATEMENT OF WATER AND SEWER
17 CHARGES EQUALING ONE-HALF OF THE COST OF PURCHASING AND INSTALLING SUCH
18 DEVICE, UP TO TWO THOUSAND DOLLARS.

19 3. FOR THE PURPOSES OF THIS SECTION, THE TERM "DWELLING" SHALL MEAN
20 ANY BUILDING, STRUCTURE OR PORTION THEREOF WHICH IS OCCUPIED IN WHOLE OR
21 IN PART AS A HOME, RESIDENCE OR SLEEPING PLACE FOR ONE OR MORE HUMAN
22 BEINGS.

23 4. THE DEPARTMENT OF ENVIRONMENTAL PROTECTION OF THE CITY OF NEW YORK
24 SHALL PROMULGATE ANY RULES AND REGULATIONS NECESSARY FOR THE IMPLEMENTA-

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

LBD05525-01-3

1 TION OF THE PROVISIONS OF THIS SECTION, INCLUDING BUT NOT LIMITED TO,
2 IDENTIFYING APPROPRIATE CHECK VALVE SYSTEMS.

3 S 3. Subdivision e of section 24-514 of the administrative code of the
4 city of New York is amended to read as follows:

5 e. Exemptions from sewer rents or charges. Any real property which is
6 entitled to an exemption from the payment of water rents or charges
7 shall also be exempt from payment of the sewer rents or charges imposed
8 hereunder. IN ADDITION, ANY NOT-FOR-PROFIT ENTITY WHICH OWNS A BUILDING
9 OF ANY TYPE OR A DWELLING WHICH INSTALLS A CHECK VALVE DEVICE TO PREVENT
10 SEWAGE FROM BACKFLOWING INTO SUCH BUILDING OR DWELLING SHALL RECEIVE AN
11 ABATEMENT OF WATER AND SEWER CHARGES EQUALING ONE-HALF OF THE COST OF
12 PURCHASING AND INSTALLING SUCH DEVICE, UP TO TWO THOUSAND DOLLARS. FOR
13 THE PURPOSES OF THIS SUBDIVISION, THE TERM "DWELLING" SHALL MEAN ANY
14 BUILDING, STRUCTURE OR PORTION THEREOF WHICH IS OCCUPIED IN WHOLE OR IN
15 PART AS A HOME, RESIDENCE OR SLEEPING PLACE FOR ONE OR MORE HUMAN
16 BEINGS.

17 S 4. This act shall take effect on the one hundred eightieth day after
18 it shall have become a law.