

2013-2014 Regular Sessions

I N S E N A T E

(PREFILED)

January 9, 2013

Introduced by Sen. SAMPSON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to providing a tax abatement related to the removal of leaded paint

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

- 1 Section 1. The real property tax law is amended by adding a new
2 section 467-g to read as follows:
3 S 467-G. PARTIAL TAX ABATEMENT FOR CERTAIN PROPERTY OWNERS FOR COSTS
4 RELATED TO THE REMOVAL OF LEADED PAINT. 1. AS USED IN THIS SECTION:
5 A. "REAL PROPERTY TAX YEAR" MEANS THE TWELVE-MONTH PERIOD FOR WHICH
6 REAL PROPERTY TAXES ARE CHARGED; IN THE CITY OF NEW YORK THE REAL PROP-
7 erty tax year is JULY FIRST THROUGH JUNE THIRTIETH OF THE NEXT CALENDAR
8 YEAR.
9 B. "SUPERVISING AGENCY" MEANS THE COMPTROLLER IN A MUNICIPALITY HAVING
10 A COMPTROLLER; IN A MUNICIPALITY HAVING NO COMPTROLLER, THE CHIEF FISCAL
11 OFFICER OF SUCH MUNICIPALITY; EXCEPT THAT IN THE CITY OF NEW YORK IT
12 SHALL BE THE DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT.
13 C. "LEADED PAINT" MEANS PAINT OR ANY SIMILAR SURFACE-COATING MATERIAL
14 CONTAINING MORE THAN ONE-HALF OF ONE PER CENTUM OF METALLIC LEAD BASED
15 ON THE TOTAL WEIGHT OF THE CONTAINED SOLIDS OR DRIED PAINT FILM.
16 D. "COST OF REMOVAL OF LEADED PAINT" MEANS COSTS INCURRED FOR EQUIP-
17 MENT, LABOR AND MATERIALS REQUIRED TO SAFELY REMOVE LEADED PAINT FROM
18 INTERIOR SURFACES, WINDOW SILLS, WINDOW FRAMES OR PORCHES.
19 2. THE GOVERNING BODY OF ANY MUNICIPAL CORPORATION IS HEREBY AUTHOR-
20 IZED AND EMPOWERED TO ADOPT, AFTER PUBLIC HEARING, IN ACCORDANCE WITH
21 THE PROVISIONS OF THIS SECTION, A LOCAL LAW, ORDINANCE, OR RESOLUTION
22 PROVIDING FOR THE ABATEMENT OF TAXES OF SUCH MUNICIPAL CORPORATION
23 IMPOSED ON REAL PROPERTY. SUCH ABATEMENT SHALL WORK AS FOLLOWS: AN OWNER
24 SHALL BE ENTITLED TO A PARTIAL TAX ABATEMENT OF THE REAL PROPERTY TAXES

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

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1 ASSESSED AGAINST A RESIDENTIAL RENTAL DWELLING WHERE SUCH OWNER REMOVES
2 LEADED PAINT FROM SUCH DWELLING. THE OWNER OF ANY RESIDENTIAL RENTAL
3 DWELLING WHICH IS RENTED OR LEASED OR OFFERED FOR RENTAL OR LEASE SHALL
4 RECEIVE A RETROACTIVE PARTIAL ABATEMENT EQUAL TO THE LESSER OF: (I) THE
5 REAL PROPERTY TAXES ASSESSED AGAINST THE DWELLING WHERE SUCH OWNER
6 REMOVES LEADED PAINT IN THE APPLICABLE REAL PROPERTY TAX YEAR, AND (II)
7 THE COST OF REMOVAL OF LEADED PAINT FROM SUCH DWELLING IN THE APPLICABLE
8 REAL PROPERTY TAX YEAR. THE AMOUNT OF THE ABATEMENT SHALL BE DEDUCTED
9 FROM THE REAL PROPERTY TAXES LEVIED IN THE FOLLOWING REAL PROPERTY TAX
10 YEAR ON THE DWELLING WHERE SUCH OWNER REMOVES LEADED PAINT.

11 3. A. AN APPLICATION FOR ABATEMENT PURSUANT TO THIS SECTION FOR ANY
12 REAL PROPERTY TAX YEAR SHALL BE SUBMITTED TO THE SUPERVISING AGENCY BY
13 THE OWNER OF THE AFFECTED PROPERTY FOR EACH REAL PROPERTY TAX YEAR FOR
14 WHICH THE ABATEMENT IS SOUGHT.

15 B. THE SUPERVISING AGENCY SHALL DETERMINE THE FORM AND CONTENT OF THE
16 APPLICATION AND THE INFORMATION IT SHALL CONTAIN. SUCH APPLICATION SHALL
17 REQUIRE AT A MINIMUM THAT ANY OWNER SEEKING AN ABATEMENT PURSUANT TO
18 THIS SECTION SHALL CERTIFY THAT, FOR THE YEAR THE ABATEMENT IS BEING
19 SOUGHT, LEADED PAINT EXISTED IN SUCH PROPERTY AND SUCH LEADED PAINT WAS
20 REMOVED. IN ADDITION, THE SUPERVISING AGENCY IS AUTHORIZED TO AND SHALL
21 COLLECT ANY OTHER INFORMATION RELATING TO THE TAX ABATEMENT DESCRIBED IN
22 THIS SECTION. THE SUPERVISING AGENCY SHALL BE PERMITTED, WHERE RECORDS
23 ARE NOT AVAILABLE, TO ACCEPT SWORN AFFIDAVITS AND OTHER CERTIFICATIONS
24 THAT THE INFORMATION PROVIDED IS CORRECT.

25 C. THE SUPERVISING AGENCY SHALL INFORM IN WRITING ANY OWNER WHO
26 APPLIES FOR THE ABATEMENT PROVIDED FOR IN THIS SECTION OF THE AMOUNT OF
27 SUCH ABATEMENT NO LATER THAN THREE MONTHS AFTER RECEIVING A SUFFICIENTLY
28 COMPLETED APPLICATION.

29 4. THE SUPERVISING AGENCY IS AUTHORIZED AND DIRECTED TO PROMULGATE
30 RULES AND REGULATIONS NECESSARY TO EFFECTUATE THE PROVISIONS OF THIS
31 SECTION.

32 5. NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, THE SUPERVIS-
33 ING AGENCY SHALL DENY, TERMINATE OR REVOKE ANY ABATEMENT APPLIED FOR OR
34 GRANTED PURSUANT TO THIS SECTION UPON A DETERMINATION THAT THE REMOVAL
35 COST CERTIFIED BY THE OWNER AS THE COST PAID FOR THE REMOVAL OF LEADED
36 PAINT WAS MATERIALLY DIFFERENT THAN THE COST ACTUALLY PAID BY SUCH
37 OWNER.

38 6. EXCEPT IN ACCORDANCE WITH PROPER JUDICIAL ORDER OR AS OTHERWISE
39 PROVIDED BY LAW, NEITHER THE SUPERVISING AGENCY NOR AN EMPLOYEE THEREOF,
40 NOR ANY PERSON WHO, PURSUANT TO THIS SUBDIVISION, IS AUTHORIZED TO
41 INSPECT THE APPLICATION OR STATEMENTS IN CONNECTION THEREWITH REQUIRED
42 BY THIS SECTION, SHALL DISCLOSE OR MAKE KNOWN THE CONTENTS OF ANY SUCH
43 APPLICATION OR STATEMENTS. EXCEPT AS PROVIDED IN THIS SUBDIVISION THE
44 OFFICERS CHARGED WITH THE CUSTODY OF ANY SUCH APPLICATION OR STATEMENTS
45 SHALL NOT BE REQUIRED TO PRODUCE THEM IN ANY ACTION OR PROCEEDING IN ANY
46 COURT OR BEFORE ANY ADMINISTRATIVE TRIBUNAL, BUT ANY SUCH APPLICATION OR
47 STATEMENTS MAY BE PRODUCED ON BEHALF OF THE DEPARTMENT OF FINANCE.
48 NOTHING IN THIS SUBDIVISION SHALL BE CONSTRUED TO PROHIBIT THE DELIVERY
49 OF A CERTIFIED COPY OF ANY SUCH APPLICATION OR STATEMENTS TO THE UNITED
50 STATES OF AMERICA OR ANY DEPARTMENT THEREOF, THE STATE OF NEW YORK OR
51 ANY DEPARTMENT THEREOF, PROVIDED ANY SUCH APPLICATION OR STATEMENTS ARE
52 REQUIRED FOR OFFICIAL BUSINESS; NOR TO PROHIBIT THE INSPECTION FOR OFFI-
53 CIAL BUSINESS OF ANY SUCH APPLICATION OR STATEMENTS; NOR TO PROHIBIT THE
54 PUBLICATION OF STATISTICS SO CLASSIFIED AS TO PREVENT THE IDENTIFICATION
55 OF ANY PARTICULAR APPLICATION OR STATEMENTS.

1 7. THE INFORMATION CONTAINED IN APPLICATIONS OR STATEMENTS IN
2 CONNECTION THEREWITH, FILED WITH THE SUPERVISING AGENCY PURSUANT TO
3 SUBDIVISION THREE OF THIS SECTION SHALL NOT BE SUBJECT TO DISCLOSURE
4 UNDER ARTICLE SIX OF THE PUBLIC OFFICERS LAW.

5 S 2. This act shall take effect immediately and shall apply to assess-
6 ment rolls prepared on the basis of taxable status dates occurring on or
7 after January 1, 2015.