

3702

2013-2014 Regular Sessions

I N   S E N A T E

February 11, 2013

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Introduced by Sens. LANZA, GOLDEN, HASSELL-THOMPSON, SMITH -- read twice  
and ordered printed, and when printed to be committed to the Committee  
on Cities

AN ACT to amend the real property tax law, in relation to a rebate of  
real property taxes on residential real property seriously damaged by  
the severe storm that occurred on the twenty-ninth and thirtieth of  
October, two thousand twelve in a city having a population of one  
million or more

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 467-g to read as follows:  
3     S 467-G. REBATE FOR OWNERS OF CERTAIN RESIDENTIAL REAL PROPERTY SERI-  
4     OUSLY DAMAGED BY THE SEVERE STORM THAT OCCURRED ON THE TWENTY-NINTH AND  
5     THIRTIETH OF OCTOBER, TWO THOUSAND TWELVE IN A CITY HAVING A POPULATION  
6     OF ONE MILLION OR MORE. 1. GENERALLY. NOTWITHSTANDING ANY PROVISION OF  
7     ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, ANY CITY HAVING A  
8     POPULATION OF ONE MILLION OR MORE IS HEREBY AUTHORIZED AND EMPOWERED TO  
9     ADOPT AND AMEND LOCAL LAWS IN ACCORDANCE WITH THIS SECTION TO GRANT A  
10    REBATE OF REAL PROPERTY TAXES FOR THE FISCAL YEAR BEGINNING ON THE FIRST  
11    OF JULY, TWO THOUSAND TWELVE, IN THE AMOUNT PROVIDED IN THIS SECTION.  
12    SUCH REBATE SHALL BE PAID BY THE COMMISSIONER OF FINANCE TO AN OWNER WHO  
13    OWNED ELIGIBLE REAL PROPERTY AS DEFINED IN SUBDIVISION THREE OF THIS  
14    SECTION OR A DWELLING UNIT IN SUCH ELIGIBLE REAL PROPERTY BOTH ON THE  
15    THIRTIETH OF OCTOBER, TWO THOUSAND TWELVE AND ON THE DATE OF THE MAILING  
16    OF SUCH REBATE. IF LEGAL TITLE TO ELIGIBLE REAL PROPERTY, OR OWNERSHIP  
17    OF SHARES OF STOCK REPRESENTING A DWELLING UNIT, IS HELD BY ONE OR MORE  
18    TRUSTEES, THE BENEFICIAL OWNER OR OWNERS SHALL BE DEEMED TO OWN THE  
19    PROPERTY OR DWELLING UNIT FOR PURPOSES OF THIS SECTION. NOTWITHSTANDING  
20    ANY PROVISION OF THIS ARTICLE TO THE CONTRARY, AN OWNER WHOSE PROPERTY  
21    IS RECEIVING BENEFITS PURSUANT TO ANY OTHER SECTION OF THIS ARTICLE

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

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1 SHALL NOT BE PROHIBITED FROM RECEIVING A REBATE PURSUANT TO THIS SECTION  
2 IF SUCH OWNER IS OTHERWISE ELIGIBLE TO RECEIVE SUCH REBATE.

3 2. DEFINITIONS. AS USED IN THIS SECTION:

4 A. "ANNUAL TAX" MEANS THE AMOUNT OF REAL PROPERTY TAX THAT IS IMPOSED  
5 ON A PROPERTY FOR THE FISCAL YEAR BEGINNING THE FIRST OF JULY, TWO THOU-  
6 SAND TWELVE, DETERMINED AFTER REDUCTION FOR ANY AMOUNT FROM WHICH THE  
7 PROPERTY IS EXEMPT, OR WHICH IS ABATED, PURSUANT TO APPLICABLE LAW.

8 B. "ARREARS" MEANS REAL PROPERTY TAXES THAT REMAINED UNPAID FOLLOWING  
9 THE LAST DATE ALLOWED FOR PAYMENT OF SUCH TAXES WITHOUT INTEREST UNDER  
10 APPLICABLE LAW, AND ANY UNPAID INTEREST ACCRUED THEREON PURSUANT TO  
11 APPLICABLE LAW, FOR THE FISCAL YEAR BEGINNING THE FIRST OF JULY, TWO  
12 THOUSAND TWELVE AND ALL PRIOR FISCAL YEARS.

13 C. "ASSESSED VALUATION" MEANS THE ASSESSED VALUATION OF REAL PROPERTY  
14 THAT WAS USED TO DETERMINE THE ANNUAL TAX AS DEFINED IN PARAGRAPH A OF  
15 THIS SUBDIVISION, AND WHICH IS NOT REDUCED BY ANY EXEMPTION FROM REAL  
16 PROPERTY TAXES. FOR REAL PROPERTY CLASSIFIED AS CLASS TWO REAL PROPERTY  
17 AS DEFINED IN SUBDIVISION ONE OF SECTION EIGHTEEN HUNDRED TWO OF THIS  
18 CHAPTER TO WHICH SUBDIVISION THREE OF SECTION EIGHTEEN HUNDRED FIVE OF  
19 THIS CHAPTER APPLIES, THE ASSESSED EVALUATION IS THE LOWER OF THE  
20 ASSESSED VALUATION AND TRANSITIONAL ASSESSED VALUATION AS PROVIDED IN  
21 SUBDIVISION THREE OF SECTION EIGHTEEN HUNDRED FIVE OF THIS CHAPTER, AND  
22 WHICH IS NOT REDUCED BY ANY EXEMPTION FROM REAL PROPERTY TAXES.

23 D. "COMMISSIONER OF FINANCE" MEANS THE COMMISSIONER OF FINANCE OF A  
24 CITY HAVING A POPULATION OF ONE MILLION OR MORE, OR HIS OR HER DESIGNEE.

25 E. "COOPERATIVE DEVELOPMENT" MEANS, WITH RESPECT TO PROPERTIES  
26 DESCRIBED IN PARAGRAPH (C) OF SUBDIVISION ONE OF SECTION EIGHTEEN  
27 HUNDRED TWO OF THIS CHAPTER, ALL OF THE PROPERTIES, INCLUDING THE LAND  
28 AND IMPROVEMENTS THEREON, AS TO WHICH THE LAND IS HELD BY A SINGLE COOP-  
29 ERATIVE CORPORATION.

30 F. "DEPARTMENT OF BUILDINGS" MEANS THE DEPARTMENT OF BUILDINGS OF A  
31 CITY HAVING A POPULATION OF ONE MILLION OR MORE.

32 G. "DEPARTMENT OF FINANCE" MEANS THE DEPARTMENT OF FINANCE OF A CITY  
33 HAVING A POPULATION OF ONE MILLION OR MORE.

34 H. "OWNER" MEANS THE OWNER OF REAL PROPERTY, OR A TENANT-STOCKHOLDER  
35 OF A DWELLING UNIT IN RESIDENTIAL REAL PROPERTY HELD IN THE COOPERATIVE  
36 FORM OF OWNERSHIP.

37 3. ELIGIBLE REAL PROPERTY. A. FOR PURPOSES OF THIS SECTION, "ELIGIBLE  
38 REAL PROPERTY" MEANS ANY TAX LOT THAT CONTAINED, ON THE APPLICABLE TAXA-  
39 BLE STATUS DATE, CLASS ONE OR CLASS TWO REAL PROPERTY AS SUCH CLASSES OF  
40 REAL PROPERTY ARE DEFINED IN SUBDIVISION ONE OF SECTION EIGHTEEN HUNDRED  
41 TWO OF THIS CHAPTER, ON WHICH ANY BUILDING HAS BEEN DESIGNATED BY THE  
42 DEPARTMENT OF BUILDINGS IN ACCORDANCE WITH PARAGRAPH B OF THIS SUBDIVI-  
43 SION.

44 B. FOR PURPOSES OF THIS SECTION, A BUILDING HAS BEEN DESIGNATED BY THE  
45 DEPARTMENT OF BUILDINGS IF:

46 (1) DURING THE PERIOD BEGINNING THE FIRST OF NOVEMBER, TWO THOUSAND  
47 TWELVE AND ENDING THE THIRTIETH OF NOVEMBER, TWO THOUSAND TWELVE, AFTER  
48 INSPECTION BY THE DEPARTMENT OF BUILDINGS, SUCH BUILDING HAS BEEN DETER-  
49 MINED TO BE SERIOUSLY DAMAGED AND UNSAFE TO ENTER OR OCCUPY OR COMPLETE-  
50 LY DEMOLISHED AS A RESULT OF DAMAGE CAUSED BY THE EFFECTS OF THE SEVERE  
51 STORM THAT OCCURRED ON THE TWENTY-NINTH AND THIRTIETH OF OCTOBER, TWO  
52 THOUSAND TWELVE, AND SUCH DETERMINATION HAS BEEN INDICATED BY A NOTATION  
53 ON SUCH DEPARTMENT'S RECORDS AND/OR BY THE POSTING OF A RED PLACARD  
54 WARNING ON THE BUILDING; OR

55 (2) DURING THE PERIOD BEGINNING THE FIRST OF NOVEMBER, TWO THOUSAND  
56 TWELVE AND ENDING THE THIRTIETH OF NOVEMBER, TWO THOUSAND TWELVE, AFTER

1 INSPECTION BY THE DEPARTMENT OF BUILDINGS, SUCH BUILDING HAS BEEN DETER-  
2 MINED TO REQUIRE REPAIRS OR TO HAVE A RESTRICTED AREA AND SUCH DETERMI-  
3 NATION HAS BEEN INDICATED BY A NOTATION ON SUCH DEPARTMENT'S RECORDS  
4 AND/OR BY THE POSTING OF A YELLOW STICKER ON THE BUILDING, AND DURING  
5 THE PERIOD BEGINNING THE FIRST OF DECEMBER, TWO THOUSAND TWELVE AND  
6 ENDING THE TWENTY-EIGHTH OF DECEMBER, TWO THOUSAND TWELVE, AFTER  
7 INSPECTION BY THE DEPARTMENT OF BUILDINGS, HAS BEEN DETERMINED TO BE  
8 SERIOUSLY DAMAGED AND UNSAFE TO ENTER OR OCCUPY OR COMPLETELY DEMOLISHED  
9 AS A RESULT OF DAMAGE CAUSED BY THE EFFECTS OF THE SEVERE STORM THAT  
10 OCCURRED ON THE TWENTY-NINTH AND THIRTIETH OF OCTOBER, TWO THOUSAND  
11 TWELVE, AND SUCH DETERMINATION HAS BEEN INDICATED BY A NOTATION ON SUCH  
12 DEPARTMENT'S RECORDS AND/OR BY THE POSTING OF A RED PLACARD WARNING ON  
13 THE BUILDING.

14 4. AMOUNT OF REBATE. A. THE AMOUNT OF THE REBATE TO BE PAID BY THE  
15 COMMISSIONER OF FINANCE FOR ELIGIBLE REAL PROPERTY PURSUANT TO SUBDIVI-  
16 SION ONE OF THIS SECTION SHALL BE EQUAL TO TWO-THIRDS OF THE ANNUAL TAX,  
17 MULTIPLIED BY A FRACTION, THE NUMERATOR OF WHICH IS EQUAL TO THAT  
18 PORTION OF THE ASSESSED VALUATION OF THE ELIGIBLE REAL PROPERTY THAT IS  
19 ATTRIBUTABLE TO THE IMPROVEMENTS ON THE PROPERTY, AND THE DENOMINATOR OF  
20 WHICH IS EQUAL TO THE TOTAL ASSESSED VALUATION OF THE ELIGIBLE REAL  
21 PROPERTY.

22 B. EXCEPT AS PROVIDED IN SUBDIVISION FIVE OF THIS SECTION, FOR RESI-  
23 DENTIAL PROPERTY HELD IN THE COOPERATIVE FORM OF OWNERSHIP, THE AMOUNT  
24 OF THE REBATE TO BE PAID TO THE OWNER OF A DWELLING UNIT THEREIN SHALL  
25 BE EQUAL TO THAT PROPORTION OF THE AMOUNT CALCULATED UNDER PARAGRAPH A  
26 OF THIS SUBDIVISION THAT IS ATTRIBUTABLE TO SUCH DWELLING UNIT, AS  
27 DETERMINED BY THE PROPORTIONAL RELATIONSHIP OF THE OWNER'S SHARE OR  
28 SHARES OF STOCK IN THE COOPERATIVE APARTMENT CORPORATION THAT OWNS SUCH  
29 REAL PROPERTY TO THE TOTAL OUTSTANDING STOCK OF THE COOPERATIVE APART-  
30 MENT CORPORATION.

31 C. ELIGIBLE REAL PROPERTY WITH NO ANNUAL TAX SHALL NOT BE ELIGIBLE FOR  
32 A REBATE UNDER THIS SECTION.

33 5. CALCULATION OF REBATE FOR CERTAIN CLASS ONE REAL PROPERTY CONSIST-  
34 ING OF ONE FAMILY HOUSE STRUCTURES SITUATED ON LAND HELD IN COOPERATIVE  
35 OWNERSHIP. A. NOTWITHSTANDING THE PROVISIONS OF SUBDIVISION FOUR OF THIS  
36 SECTION, THE AMOUNT OF THE REBATE TO BE PAID BY THE COMMISSIONER OF  
37 FINANCE TO THE OWNER OF A BUILDING THAT WAS DESIGNATED BY THE DEPARTMENT  
38 OF BUILDINGS IN ACCORDANCE WITH PARAGRAPH B OF SUBDIVISION THREE OF THIS  
39 SECTION, THAT IS LOCATED ON ELIGIBLE REAL PROPERTY THAT IS DESCRIBED IN  
40 PARAGRAPH (C) OF SUBDIVISION ONE OF SECTION EIGHTEEN HUNDRED TWO OF THIS  
41 CHAPTER, SHALL BE EQUAL TO TWO-THIRDS OF THE ANNUAL TAX ON THE PROPERTY  
42 OF THE COOPERATIVE DEVELOPMENT, (1) MULTIPLIED BY A FRACTION, THE NUMER-  
43 ATOR OF WHICH IS EQUAL TO THAT PORTION OF THE ASSESSED VALUATION OF THE  
44 ELIGIBLE REAL PROPERTY IN THE COOPERATIVE DEVELOPMENT THAT IS ATTRIBUT-  
45 ABLE TO THE IMPROVEMENTS ON THE PROPERTY, AND THE DENOMINATOR OF WHICH  
46 IS EQUAL TO THE TOTAL ASSESSED VALUATION OF THE ELIGIBLE REAL PROPERTY  
47 IN THE COOPERATIVE DEVELOPMENT, AND (2) MULTIPLIED BY A SECOND FRACTION,  
48 THE NUMERATOR OF WHICH IS EQUAL TO THE NUMBER OF BUILDINGS IN THE COOP-  
49 ERATIVE DEVELOPMENT THAT HAVE BEEN DESIGNATED BY THE DEPARTMENT OF  
50 BUILDINGS IN ACCORDANCE WITH PARAGRAPH B OF SUBDIVISION THREE OF THIS  
51 SECTION, AND THE DENOMINATOR OF WHICH IS THE TOTAL NUMBER OF BUILDINGS  
52 THAT WERE LOCATED IN THE COOPERATIVE DEVELOPMENT AS OF THE TWENTY-EIGHTH  
53 DAY OF OCTOBER, TWO THOUSAND TWELVE, THEN (3) DIVIDED BY THE NUMBER OF  
54 BUILDINGS IN THE COOPERATIVE DEVELOPMENT THAT HAVE BEEN DESIGNATED BY  
55 THE DEPARTMENT OF BUILDINGS IN ACCORDANCE WITH PARAGRAPH B OF SUBDIVI-  
56 SION THREE OF THIS SECTION.

1 B. ELIGIBLE REAL PROPERTY DESCRIBED IN THIS SUBDIVISION WITH NO ANNUAL  
2 TAX SHALL NOT BE ELIGIBLE FOR A REBATE UNDER THIS SECTION.

3 6. ARREARS. A. IN ORDER FOR AN OWNER TO QUALIFY FOR THE REBATE AUTHOR-  
4 IZED BY THIS SECTION, THERE MUST NOT BE ARREARS ON THE OWNER'S ELIGIBLE  
5 REAL PROPERTY IN AN AMOUNT IN EXCESS OF TWENTY-FIVE DOLLARS, AND WITH  
6 RESPECT TO RESIDENTIAL PROPERTY HELD IN THE COOPERATIVE FORM OF OWNER-  
7 SHIP, THERE MUST NOT BE ARREARS IN AN AMOUNT IN EXCESS OF AN AVERAGE OF  
8 TWENTY-FIVE DOLLARS PER DWELLING UNIT IN THE COOPERATIVE APARTMENT  
9 CORPORATION, WHICH IS DETERMINED BY DIVIDING THE TOTAL AMOUNT OF ARREARS  
10 ON THE RESIDENTIAL REAL PROPERTY HELD IN THE COOPERATIVE FORM OF OWNER-  
11 SHIP BY THE TOTAL NUMBER OF DWELLING UNITS IN SUCH PROPERTY.

12 B. IF THE COMMISSIONER OF FINANCE DETERMINES THAT AN OWNER DOES NOT  
13 QUALIFY FOR THE REBATE SOLELY BECAUSE OF THE PROVISIONS OF PARAGRAPH A  
14 OF THIS SUBDIVISION, THE COMMISSIONER OF FINANCE SHALL NOTIFY THE OWNER  
15 OF HIS OR HER DETERMINATION BY MAILING A NOTICE TO THE ADDRESS PROVIDED  
16 IN SUBDIVISION SEVEN OF THIS SECTION. IF SUCH OWNER PAYS THE ARREARS IN  
17 FULL NO LATER THAN SIX MONTHS FOLLOWING THE DATE OF THE MAILING OF SUCH  
18 NOTICE, THE OWNER SHALL BE ELIGIBLE TO RECEIVE THE REBATE.

19 7. MAILING OF REBATE. A. THE COMMISSIONER OF FINANCE SHALL MAIL THE  
20 REBATE AUTHORIZED BY THIS SECTION TO THE PERSON WHOSE NAME APPEARS ON  
21 THE RECORDS OF THE DEPARTMENT OF FINANCE AS THE OWNER OF THE ELIGIBLE  
22 REAL PROPERTY OR DWELLING UNIT LOCATED THEREIN, AT AN ADDRESS ON THE  
23 RECORDS OF THE DEPARTMENT OF FINANCE AS THE ADDRESS OF SUCH OWNER, AND  
24 IF NO SUCH ADDRESS APPEARS ON THE RECORDS OF THE DEPARTMENT OF FINANCE,  
25 THEN TO THE ADDRESS, IF ANY, APPEARING IN THE LATEST ASSESSMENT ROLL AS  
26 THE ADDRESS OF THE OWNER OF THE ELIGIBLE REAL PROPERTY. NOTWITHSTANDING  
27 THE PREVIOUS SENTENCE, IF AN OWNER HAS NOTIFIED THE UNITED STATES POSTAL  
28 SERVICE OF A FORWARDING ADDRESS FOR MAIL THAT WOULD OTHERWISE HAVE BEEN  
29 SENT TO ANY OF THE ADDRESSES DESCRIBED IN THE PREVIOUS SENTENCE, THEN  
30 THE COMMISSIONER OF FINANCE MAY MAIL THE REBATE AUTHORIZED BY THIS  
31 SECTION TO SUCH FORWARDING ADDRESS.

32 B. NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH A OF THIS SUBDIVISION,  
33 WITH RESPECT TO ANY REBATE TO WHICH AN OWNER OF A BUILDING THAT WAS  
34 DESIGNATED BY THE DEPARTMENT OF BUILDINGS IN ACCORDANCE WITH PARAGRAPH B  
35 OF SUBDIVISION THREE OF THIS SECTION THAT IS LOCATED ON ELIGIBLE REAL  
36 PROPERTY THAT IS DESCRIBED IN PARAGRAPH (C) OF SUBDIVISION ONE OF  
37 SECTION EIGHTEEN HUNDRED TWO OF THIS CHAPTER IS ENTITLED UNDER THIS  
38 SECTION, THE COMMISSIONER OF FINANCE SHALL MAIL THE REBATE TO THE COOP-  
39 ERATIVE DEVELOPMENT OF WHICH THE OWNER'S PROPERTY IS A PART, AT THE  
40 ADDRESS ON THE RECORDS OF THE DEPARTMENT OF FINANCE AS THE ADDRESS OF  
41 THE COOPERATIVE CORPORATION THAT IS THE OWNER OF THE LAND INCLUDED IN  
42 THE COOPERATIVE DEVELOPMENT, AND IF NO SUCH ADDRESS APPEARS ON THE  
43 RECORDS OF THE DEPARTMENT OF FINANCE, THEN TO THE ADDRESS, IF ANY,  
44 APPEARING IN THE LATEST ASSESSMENT ROLL AS THE ADDRESS OF THE OWNER OF  
45 SUCH LAND. NOTWITHSTANDING THE PREVIOUS SENTENCE, IF THE COOPERATIVE  
46 CORPORATION HAS NOTIFIED THE UNITED STATES POSTAL SERVICE OF A FORWARD-  
47 ING ADDRESS FOR MAIL THAT WOULD OTHERWISE HAVE BEEN SENT TO ANY OF THE  
48 ADDRESSES DESCRIBED IN THE PREVIOUS SENTENCE, THEN THE COMMISSIONER OF  
49 FINANCE MAY MAIL THE REBATE AUTHORIZED BY THIS SECTION TO SUCH FORWARD-  
50 ING ADDRESS.

51 8. RECOVERY OF ERRONEOUS REBATE. IF THE COMMISSIONER OF FINANCE DETER-  
52 MINES (A) THAT AN OWNER WHO RECEIVED A REBATE WAS NOT ENTITLED TO A  
53 REBATE UNDER THIS SECTION, OR (B) THAT A REBATE WAS PAID OR CALCULATED  
54 IN ERROR UNDER THIS SECTION, THE COMMISSIONER OF FINANCE SHALL RECOVER  
55 OR RECALCULATE SUCH REBATE AND THE AMOUNT OF THE REBATE OR AN AMOUNT  
56 EQUAL TO THE DIFFERENCE BETWEEN THE REBATE ORIGINALLY PAID AND THE

1 AMOUNT TO WHICH THE OWNER WAS ENTITLED SHALL BE DEDUCTED FROM ANY REFUND  
2 OR REBATE OTHERWISE PAYABLE TO THE OWNER, AND ANY BALANCE OF SUCH AMOUNT  
3 REMAINING UNPAID SHALL BE PAID TO THE COMMISSIONER OF FINANCE NO LATER  
4 THAN THE DUE AND PAYABLE DATE PROVIDED ON A NOTICE OF THE AMOUNT PAYABLE  
5 MAILED BY THE COMMISSIONER OF FINANCE. SUCH AMOUNT PAYABLE SHALL CONSTI-  
6 TUTE A TAX LIEN ON THE REAL PROPERTY OWNED BY SUCH OWNER AS OF THE DUE  
7 AND PAYABLE DATE PROVIDED ON SUCH NOTICE, AND, IF NOT PAID BY SUCH DUE  
8 AND PAYABLE DATE, INTEREST AT THE RATE APPLICABLE TO DELINQUENT REAL  
9 PROPERTY TAXES ON SUCH PROPERTY SHALL BE CHARGED AND COLLECTED ON SUCH  
10 AMOUNT FROM THE DUE AND PAYABLE DATE PROVIDED ON SUCH NOTICE TO THE DATE  
11 OF PAYMENT, AND SUCH AMOUNT PAYABLE SHALL BE ENFORCEABLE AS A TAX LIEN  
12 IN ACCORDANCE WITH PROVISIONS OF LAW RELATING TO THE ENFORCEMENT OF TAX  
13 LIENS IN ANY SUCH CITY.

14 9. REBATE NOT DEEMED A REFUND. ANY REBATE AUTHORIZED BY THIS SECTION  
15 TO BE PAID BY THE COMMISSIONER OF FINANCE SHALL NOT BE DEEMED TO BE A  
16 REFUND OF A REAL PROPERTY TAX PAYMENT.

17 10. RULEMAKING. THE COMMISSIONER OF FINANCE SHALL BE AUTHORIZED TO  
18 PROMULGATE RULES NECESSARY TO EFFECTUATE THE PURPOSES OF THIS SECTION.

19 S 2. This act shall take effect immediately.