

3813--A

2013-2014 Regular Sessions

I N   S E N A T E

February 21, 2013

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Introduced by Sen. GRIFFO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to establishing a new residential property exemption for certain counties

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 485-q to read as follows:  
3     S 485-Q. NEW RESIDENTIAL PROPERTY EXEMPTION; CERTAIN COUNTIES. 1.  
4     CONSTRUCTION OF QUALIFIED NEW RESIDENTIAL STRUCTURES OR TOTAL REHABILI-  
5     TATION OF QUALIFIED VACANT RESIDENTIAL STRUCTURES DETERMINED TO BE UNOC-  
6     CUPIED HAZARDS INITIATED ON OR AFTER THE FIRST DAY OF JULY, TWO THOUSAND  
7     FOURTEEN IN COUNTIES WITH A POPULATION OF NOT LESS THAN ONE HUNDRED TEN  
8     THOUSAND AND NOT MORE THAN ONE HUNDRED FIFTEEN THOUSAND, BASED UPON THE  
9     TWO THOUSAND TEN FEDERAL CENSUS MAY BE EXEMPT FROM MUNICIPAL TAXATION AS  
10    PROVIDED IN THIS SECTION.  
11    2. FOR THE PURPOSES OF THIS SECTION, "MUNICIPALITY" MEANS ANY TOWN,  
12    CITY, VILLAGE OR OTHER TAXING ENTITY LOCATED IN A COUNTY WITH A POPU-  
13    LATION OF NOT LESS THAN NINE THOUSAND AND NOT MORE THAN TEN THOUSAND,  
14    BASED UPON THE TWO THOUSAND TEN FEDERAL CENSUS, AND WHICH HAS ADOPTED BY  
15    LOCAL LAW THE EXEMPTION OF REAL PROPERTY FROM TAXATION AS PROVIDED IN  
16    THIS SECTION.  
17    3. (A) (I) SUCH QUALIFIED RESIDENTIAL REAL PROPERTY SHALL BE EXEMPT IN  
18    ACCORDANCE WITH THE APPLICABLE EXEMPTION SCHEDULE SET FORTH IN THIS  
19    PARAGRAPH AND SUCH EXEMPTION SHALL BE COMPUTED WITH RESPECT TO THE  
20    "EXEMPTION BASE". THE EXEMPTION BASE SHALL BE THE INCREASE IN THE  
21    ASSESSED VALUE DUE TO QUALIFIED IMPROVEMENTS AS DETERMINED IN THE  
22    INITIAL YEAR OF THE APPLICABLE EXEMPTION PRICE FOLLOWING THE FILING OF

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

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1 AN ORIGINAL APPLICATION, PROVIDED THAT THE APPLICATION RELATIVE TO THE  
2 REHABILITATION OF A QUALIFIED VACANT RESIDENTIAL STRUCTURE DETERMINED TO  
3 BE AN UNOCCUPIED HAZARD SHALL BE PRE-APPROVED BY THE MUNICIPALITY AS  
4 PROVIDED IN THIS SECTION.

5 (II) CONSTRUCTION OF QUALIFIED NEW RESIDENTIAL STRUCTURE OR TOTAL  
6 REHABILITATION OF PRE-APPROVED QUALIFIED RESIDENTIAL STRUCTURE DETER-  
7 MINED TO BE AN UNOCCUPIED HAZARD

8	YEAR	PERCENTAGE OF EXEMPTION
9	1	100%
10	2	100%
11	3	100%
12	4	100%
13	5	100%
14	6	100%
15	7	80%
16	8	60%
17	9	40%
18	10	20%

19 (III) ANY APPLICATION SUBMITTED BY THE PROPERTY OWNER FOR THE  
20 EXEMPTION RELATIVE TO THE REHABILITATION OF A RESIDENTIAL STRUCTURE  
21 DETERMINED TO BE AN OCCUPIED HAZARD SHALL REQUIRE PRE-APPROVAL BY THE  
22 ASSESSOR OF SUCH MUNICIPALITY AND THE DIRECTOR OF CODE ENFORCEMENT WHICH  
23 PRE-APPROVAL SHALL BE IN WRITING AND SHALL CERTIFY THAT THE STRUCTURE TO  
24 BE TOTALLY REHABILITATED QUALIFIES AS AN UNOCCUPIED HAZARD. THE FAILURE  
25 OF THE APPLICANT TO APPLY OR RECEIVE SUCH PRE-APPROVAL FOR ANY EXEMPTION  
26 RELATIVE TO THE TOTAL REHABILITATION OF A QUALIFIED RESIDENTIAL STRUC-  
27 TURE DETERMINED TO BE AN UNOCCUPIED HAZARD SHALL DISQUALIFIED THE  
28 SUBJECT PROPERTY FROM ELIGIBILITY FOR ANY EXEMPTION PURSUANT TO THIS  
29 SECTION AND THE MUNICIPALITY'S LOCAL LAW.

30 (IV) FOR PURPOSES OF ELIGIBILITY FOR THE TOTAL REHABILITATION OF A  
31 RESIDENTIAL STRUCTURE, A QUALIFIED RESIDENTIAL STRUCTURE DETERMINED TO  
32 BE AN UNOCCUPIED HAZARD, AN UNOCCUPIED HAZARD SHALL BE DEFINED AS ANY  
33 RESIDENTIAL BUILDING OR STRUCTURE OR A SUBSTANTIAL PART THEREOF WHICH  
34 REMAINS UNOCCUPIED FOR A PERIOD OF MORE THAN ONE YEAR WITH EITHER DOORS,  
35 WINDOWS, OR OTHER OPENINGS BROKEN, REMOVED, BOARDED OR SEALED UP.

36 (V) FOR PURPOSES OF ELIGIBILITY FOR THE CONSTRUCTION OF A QUALIFIED  
37 NEW RESIDENTIAL STRUCTURE, THE NEW RESIDENTIAL PROPERTY MUST BE A ONE OR  
38 TWO FAMILY RESIDENCE. NEW RESIDENTIAL REAL PROPERTY CONSTRUCTED WHICH IS  
39 GREATER THAN A ONE OR TWO FAMILY RESIDENCE SHALL IN NO EVENT BE ELIGIBLE  
40 FOR REAL PROPERTY TAX EXEMPTIONS AUTHORIZED BY THIS SECTION.

41 4. SUCH EXEMPTION FOR THE CONSTRUCTION OF A QUALIFIED NEW RESIDENTIAL  
42 REAL PROPERTY SHALL BE GRANTED ONLY UPON APPLICATION BY THE OWNER OF  
43 SUCH REAL PROPERTY. SUCH EXEMPTION FOR A TOTAL REHABILITATION OF A QUAL-  
44 IFIED RESIDENTIAL STRUCTURE DETERMINED TO BE AN UNOCCUPIED HAZARD SHALL  
45 BE GRANTED ONLY UPON APPLICATION BY THE OWNER OF SUCH REAL PROPERTY WHO  
46 HAS BEEN PRE-APPROVED IN ACCORDANCE WITH THE REQUIREMENTS OF SUBPARA-  
47 GRAPH (III) OF PARAGRAPH (A) OF SUBDIVISION THREE OF THIS SECTION. SUCH  
48 APPLICATION SHALL BE FILED WITH THE ASSESSOR OF A MUNICIPALITY WITH A  
49 COUNTY POPULATION OF NOT LESS THAN ONE HUNDRED TEN THOUSAND AND NOT MORE  
50 THAN ONE HUNDRED FIFTEEN THOUSAND BASED UPON THE TWO THOUSAND TEN FEDER-  
51 AL CENSUS, ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE OF SUCH  
52 MUNICIPALITY AND WITHIN ONE YEAR FROM THE DATE OF COMPLETION OF SUCH  
53 CONSTRUCTION OF QUALIFIED RESIDENTIAL STRUCTURE IMPROVEMENTS.

1 5. IF THE ASSESSOR OF SUCH MUNICIPALITY IS SATISFIED THAT THE APPLI-  
2 CANT IS ENTITLED TO AN EXEMPTION PURSUANT TO THIS SECTION, HE OR SHE  
3 SHALL APPROVE THE APPLICATION AND SUCH REAL PROPERTY SHALL THEREAFTER BE  
4 EXEMPT FROM TAXATION AND SPECIAL AD VALOREM LEVIES BY A MUNICIPALITY AS  
5 PROVIDED IN THIS SECTION COMMENCING WITH THE ASSESSMENT ROLL PREPARED  
6 AFTER THE TAXABLE STATUS DATE REFERRED TO IN SUBDIVISION FOUR OF THIS  
7 SECTION. THE ASSESSED VALUE OF ANY EXEMPTION GRANTED PURSUANT TO THIS  
8 SECTION SHALL BE ENTERED BY THE ASSESSOR OF SUCH MUNICIPALITY ON THE  
9 ASSESSMENT ROLL WITH THE TAXABLE PROPERTY, WITH THE AMOUNT OF THE  
10 EXEMPTION SHOWN IN A SEPARATE COLUMN.

11 6. IN THE EVENT THAT REAL PROPERTY GRANTED AN EXEMPTION PURSUANT TO  
12 THIS SECTION CEASES TO BE USED PRIMARILY FOR PURPOSES AS PROVIDED IN  
13 SUBDIVISION (V) OF PARAGRAPH (A) OF SUBDIVISION THREE OF THIS SECTION  
14 THE EXEMPTION GRANTED PURSUANT TO THIS SECTION SHALL CEASE.

15 7. A MUNICIPALITY WITHIN A COUNTY WITH A POPULATION OF NOT LESS THAN  
16 ONE HUNDRED TEN THOUSAND AND NOT MORE THAN ONE HUNDRED FIFTEEN THOUSAND,  
17 BASED UPON THE TWO THOUSAND TEN FEDERAL CENSUS MAY ESTABLISH BY A LOCAL  
18 LAW A DATE FOR THE COMMENCEMENT OF EFFECTIVENESS OF THE EXEMPTION  
19 OFFERED PURSUANT TO THIS SECTION. IN ADDITION, SUCH MUNICIPALITY IS  
20 AUTHORIZED TO ESTABLISH PROCEDURES IN SUCH LOCAL LAW FOR THE ELIMINATION  
21 OF THE EXEMPTION FOR AN OTHERWISE QUALIFIED RESIDENTIAL PROPERTY WHICH  
22 IS DETERMINED BY THE ASSESSOR OF SUCH MUNICIPALITY AND THE DIRECTOR OF  
23 CODE ENFORCEMENT TO HAVE SERIOUS CODE VIOLATIONS, AS DEFINED BY THE  
24 MUNICIPALITY IN SUCH LOCAL LAW, AT ANY TIME SUBSEQUENT TO THE APPROVAL  
25 OF THE APPLICATION FOR REAL PROPERTY TAX EXEMPTION PURSUANT TO THIS  
26 SECTION AND WHICH SERIOUS CODE VIOLATIONS HAVE NOT BEEN CORRECTED AND  
27 ANY JUDGMENTS AND/OR FINES, PENALTIES AND COSTS, IF ANY, HAVE NOT BEEN  
28 PAID IN ACCORDANCE WITH THE APPLICABLE LAWS, LOCAL LAW, ORDINANCES,  
29 RULES AND REGULATIONS. NOTWITHSTANDING THE FOREGOING, THE ELIMINATION OF  
30 ANY SUCH EXEMPTION SHALL TAKE EFFECT ON THE ASSESSMENT ROLL BASED ON THE  
31 NEXT TAXABLE STATUS DATE SUBSEQUENT TO THE MUNICIPALITY'S DETERMINATION  
32 TO ELIMINATE THE EXEMPTION. A COPY OF ALL SUCH LOCAL LAWS SHALL BE FILED  
33 WITH THE COMMISSIONER AND THE ASSESSOR OF SUCH COUNTY AND MUNICIPALITY.

34 S 2. This act shall take effect immediately.