

1816

2015-2016 Regular Sessions

I N A S S E M B L Y

January 13, 2015

Introduced by M. of A. WEPRIN -- Multi-Sponsored by -- M. of A. COLTON,
COOK, DINOWITZ, FINCH, GLICK, PERRY, RIVERA, ROBINSON, SCARBOROUGH --
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to classifying
certain cooperative and condominium properties as class one properties
for assessment purposes

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

1 Section 1. Paragraph class one of subdivision 1 of section 1802 of the
2 real property tax law, as amended by chapter 332 of the laws of 2008, is
3 amended to read as follows:
4 Class one: (a) all one, two and three family residential real proper-
5 ty, including such dwellings used in part for nonresidential
6 purposes but which are used primarily for residential purposes,
7 except such property held in cooperative or condominium forms of
8 ownership other than [(i)] property defined in subparagraphs (b)
9 and (c) of this paragraph [and (ii) property which contains no
10 more than three dwelling units held in condominium form of
11 ownership and which was classified within this class on a previ-
12 ous assessment roll]; and provided that, notwithstanding the
13 provisions of paragraph (g) of subdivision twelve of section one
14 hundred two of this chapter, a mobile home or a trailer shall
15 not be classified within this class unless it is owner-occupied
16 and separately assessed; and (b) residential real property [not
17 more than three stories in height] held in condominium form of
18 ownership, provided that [no dwelling unit therein previously
19 was on an assessment roll as a dwelling unit in other than
20 condominium form of ownership] SUCH DWELLING UNIT IS OCCUPIED BY
21 ITS OWNER; and (c) residential real property [consisting of one
22 family house structures] owned by the occupant, situated on land
23 held in cooperative ownership by owner occupiers[, provided

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

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1 that; (i) such house structures and land constituted bungalow
2 colonies in existence prior to nineteen hundred forty; and (ii)
3 the land is held in cooperative ownership for the sole purpose
4 of maintaining one family residences for members own use]; and
5 (d) all vacant land located within a special assessing unit
6 which is a city (i) other than such land in the borough of
7 Manhattan, provided that any such vacant land which is not zoned
8 residential must be situated immediately adjacent to property
9 improved with a residential structure as defined in subpara-
10 graphs (a) and (b) of this paragraph, be owned by the same owner
11 as such immediately adjacent residential property immediately
12 prior to and since January 1, 1989, and have a total area not
13 exceeding 10,000 square feet; and (ii) located in the borough of
14 Manhattan north of or adjacent to the north side of 110th street
15 provided such vacant land was classified within this class on
16 the assessment roll with a taxable status date of January 5,
17 2008 and the owner of such land has entered into a recorded
18 agreement with a governmental entity on or before December 31,
19 2008 requiring construction of housing affordable to persons or
20 families of low income in accordance with the provisions of the
21 private housing finance law. Notwithstanding the foregoing, such
22 vacant land shall be classified according to its use on the
23 assessment roll with a taxable status date immediately following
24 commencement of construction, provided further, that
25 construction pursuant to an approved plan for affordable housing
26 shall commence no later than December 31, 2010; and (e) all
27 vacant land located within a special assessing unit which is not
28 a city, provided that such vacant land which is not zoned resi-
29 dential must be situated immediately adjacent to real property
30 defined in subparagraph (a), (b) or (c) of this paragraph and be
31 owned by the same person or persons who own the real property
32 defined in such subparagraph immediately prior to and since
33 January 1, 2003;

34 S 2. This act shall take effect on the first of January next succeed-
35 ing the date on which it shall have become a law.