

3644--A

2015-2016 Regular Sessions

I N S E N A T E

February 13, 2015

Introduced by Sens. PANEPINTO, KENNEDY -- 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 green development home tax exemption in 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 431 to read as follows:
3 S 431. GREEN DEVELOPMENT HOME TAX EXEMPTION; CERTAIN COUNTIES. 1. AS
4 USED IN THIS SECTION, THE FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEAN-
5 INGS:
6 (A) "APPLICANT" MEANS ANY PERSON OBLIGATED TO PAY REAL PROPERTY TAXES
7 ON THE PROPERTY FOR WHICH AN EXEMPTION FROM REAL PROPERTY TAXES UNDER
8 THIS SECTION IS SOUGHT.
9 (B) "CERTIFIED SILVER" SHALL MEAN (I) CERTIFIED BY THE NAHB NATIONAL
10 GREEN BUILDING CERTIFICATION PROGRAM AT A PERFORMANCE POINT LEVEL OF
11 SILVER OR BETTER, OR (II) LEED FOR NEW CONSTRUCTION CERTIFIED SILVER OR
12 BETTER.
13 (C) "GREEN DEVELOPMENT NEIGHBORHOOD" SHALL MEAN A SUBDIVISION,
14 CONSISTING OF NEW ONE, TWO OR THREE FAMILY RESIDENCES THAT IS (I) EITHER
15 A GREEN DEVELOPMENT OR LEED-ND CERTIFIED, AND (II) SUBJECT TO DEED
16 RESTRICTIONS OR OTHER COVENANTS RUNNING WITH THE LAND WHICH REQUIRE ALL
17 RESIDENCES WITHIN THE SUBDIVISION TO BE CONSTRUCTED SO AS TO BE CERTI-
18 FIED SILVER.
19 (D) "GREEN DEVELOPMENT" SHALL MEAN A SUBDIVISION DEVELOPMENT WITH A
20 PERFORMANCE POINT LEVEL OF FOUR STARS AS RATED BY THE NAHB.
21 (E) "LEED" SHALL MEAN THE UNITED STATES GREEN BUILDING COUNCIL LEADER-
22 SHIP IN ENERGY AND ENVIRONMENTAL DESIGN RATING SYSTEM.

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

LBD06322-05-5

1 (F) "RESIDENCE" SHALL MEAN A ONE, TWO OR THREE FAMILY RESIDENTIAL
2 STRUCTURE.

3 (G) "LEED-ND" SHALL MEAN LEED FOR NEIGHBORHOOD DEVELOPMENT.

4 (H) "NAHB" SHALL MEAN THE NATIONAL ASSOCIATION OF HOME BUILDERS.

5 (I) "PERSON" MEANS AN INDIVIDUAL, CORPORATION, LIMITED LIABILITY
6 COMPANY, PARTNERSHIP, ASSOCIATION, AGENCY, TRUST, ESTATE, FOREIGN OR
7 DOMESTIC GOVERNMENT OR SUBDIVISION THEREOF, OR OTHER ENTITY.

8 2. (A) RESIDENTIAL AND COMMON AREA REAL PROPERTY WITHIN A GREEN DEVEL-
9 OPMENT NEIGHBORHOOD MEETING THE REQUIREMENTS OF PARAGRAPH (B) OF THIS
10 SUBDIVISION LOCATED IN A COUNTY WITH A POPULATION OF NO LESS THAN NINE
11 HUNDRED THOUSAND AND NO MORE THAN ONE MILLION BASED UPON THE TWO THOU-
12 SAND TEN FEDERAL CENSUS, SHALL BE EXEMPT FROM TAXATION, SPECIAL AD VALO-
13 REM LEVIES AND SPECIAL ASSESSMENTS UPON THE ADOPTION OF A LOCAL LAW
14 GRANTING SUCH EXEMPTION BY THE LEGISLATIVE BODY OF SUCH COUNTY IN WHICH
15 THE PROPERTY IS LOCATED, TO THE EXTENT OF THIRTY-FIVE PERCENT OF THE
16 ASSESSED VALUE OF SUCH REAL PROPERTY. SUCH LOCAL LAW SHALL PROVIDE FOR
17 THE PERIOD OF TIME DURING WHICH SUCH EXEMPTION SHALL CONTINUE, BUT IN NO
18 EVENT LONGER THAN TWENTY YEARS FOR EACH PARCEL WHICH APPLIES FOR SUCH
19 EXEMPTION.

20 (B) UPON OBTAINING A LEED-ND CERTIFICATION OR GREEN DEVELOPMENT
21 CERTIFICATION, A DEVELOPER SHALL FILE WITH THE TAX ASSESSOR OF THE
22 ASSESSING UNIT A COPY OF SUCH CERTIFICATION TOGETHER WITH A MAP OF THE
23 SUBDIVISION AND EVIDENCE THAT ALL OF THE RESIDENTIAL PARCELS WITHIN THE
24 SUBDIVISION ARE SUBJECT TO DEED RESTRICTIONS OR COVENANTS RUNNING WITH
25 THE LAND WHICH REQUIRE RESIDENCES TO BE CONSTRUCTED SO AS TO BE CERTI-
26 FIED SILVER. INDIVIDUAL RESIDENTIAL PARCELS WITHIN THE SUBDIVISION SHALL
27 BE ENTITLED TO A TAX EXEMPTION AS PROVIDED IN THE LOCAL LAW OR RESOL-
28 UTION UPON SUBMISSION TO THE TAX ASSESSOR OF DOCUMENTATION THAT THE
29 CONSTRUCTION IS CERTIFIED SILVER. COMMON AREA AND VACANT PARCELS WITHIN
30 THE SUBDIVISION SHALL BE EXEMPT AS PROVIDED IN THE LOCAL LAW OR RESOL-
31 UTION UPON SUBMISSION OF THE CERTIFICATION AND MAP TO THE ASSESSOR BY
32 THE DEVELOPER.

33 (C) AN EXEMPTION UNDER THIS SECTION SHALL BE GRANTED ONLY UPON APPLI-
34 CATION BY THE OWNER OF SUCH REAL PROPERTY ON A FORM PRESCRIBED BY THE
35 COMMISSIONER. SUCH APPLICATION SHALL BE FILED WITH THE ASSESSOR OF SUCH
36 COUNTY HAVING THE POWER TO ASSESS PROPERTY FOR TAXATION ON OR BEFORE THE
37 APPROPRIATE TAXABLE STATUS DATE OF SUCH MUNICIPALITY OR COUNTY.

38 (D) IF THE ASSESSOR IS SATISFIED THAT THE APPLICANT IS ENTITLED TO AN
39 EXEMPTION PURSUANT TO THIS SECTION, HE OR SHE SHALL APPROVE THE APPLICA-
40 TION AND SUCH REAL PROPERTY SHALL THEREAFTER BE EXEMPT FROM TAXATION AND
41 SPECIAL AD VALOREM LEVIES AS PROVIDED IN THIS SECTION COMMENCING WITH
42 THE ASSESSMENT ROLL PREPARED AFTER THE TAXABLE STATUS DATE FOLLOWING THE
43 SUBMISSION OF AN APPLICATION TO THE ASSESSOR. THE ASSESSED VALUE OF ANY
44 EXEMPTION GRANTED PURSUANT TO THIS SECTION SHALL BE ENTERED BY THE
45 ASSESSOR ON THE ASSESSMENT ROLL WITH THE TAXABLE PROPERTY, WITH THE
46 AMOUNT OF THE EXEMPTION SHOWN IN A SEPARATE COLUMN.

47 (E) NO SUCH EXEMPTION SHALL BE GRANTED UNLESS CONSTRUCTION OF RESI-
48 DENCES WITHIN A GREEN DEVELOPMENT NEIGHBORHOOD WAS COMMENCED SUBSEQUENT
49 TO THE DATE ON WHICH THE LOCAL LAW TOOK EFFECT.

50 S 2. This act shall take effect on the one hundred twentieth day after
51 it shall have become a law. Effective immediately, the addition, amend-
52 ment and/or repeal of any rule or regulation necessary for the implemen-
53 tation of this act on its effective date is authorized to be made on or
54 before such date.