S T A T E O F N E W Y O R K

6009

2015-2016 Regular Sessions

I N S E N A T E

June 20, 2015

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend chapter 576 of the laws of 1974 amending the emergency housing rent control law relating to the control of and stabilization of rent in certain cases, the emergency housing rent control law, chapter 329 of the laws of 1963 amending the emergency housing rent control law relating to recontrol of rents in Albany, and the rent regulation reform act of 1997, in relation to extending the effectiveness thereof (Subpart A); to amend the administrative code of the city of New York, the emergency tenant protection act of nineteen seventy-four and the emergency housing rent control law, in relation to vacancy decontrol and adjustments (Subpart B); to amend the public housing law and the tax law, in relation to income verification for rent controlled apartments (Subpart C); to amend the public housing law, in relation to establishing a tenant protection unit within the division of housing and community renewal (Subpart D); to amend the administrative code of the city of New York and the emergency tenant protection act of nineteen seventy-four, in relation to enforcement of rent control laws (Subpart E); to amend the emergency tenant protection act of nineteen seventy-four and the administrative code of the city of New York, in relation to leasing to business and other entities (Subpart F); and to amend the real property tax law, in relation to tax abatements for dwelling units occupied by certain persons residing in rent-controlled or rent regulated properties; and providing state aid to cities affected by such tax abatements (Subpart G)(Part A); to amend the real property tax law, in relation to tax exemption for multiple dwellings (Part B); to amend chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, in relation to the effectiveness of certain provisions of such chapter; to amend chapter 345 of the laws of 2009 amending the education law relating to the New York city board of education, chancellor, community councils and community superintendents, in relation to the effectiveness of certain provisions of such

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

LBD11742-02-5

chapter; and to amend the education law, in relation to the New York city community school district system (Part C); to amend chapter 56 of the laws of 2015 amending the education law relating to annual performance reviews of classroom teachers and building principals, in relation to the public comment period; and to amend the education law, in relation to annual teacher and principal evaluations; to amend the education law, in relation to directing the release of test questions on statewide English language arts and mathematics examinations; and making an appropriation therefor; to amend the education law, in relation to the addition of student characteristics for consideration of student performance; to amend the education law, in relation to establishing a content review committee for the purpose of reviewing new standardized test items; to amend the education law, in relation to the board of regents; and to direct the commissioner of education to conduct a comprehensive review of the education standards administered by the state education department (Part D); to amend chapter 97 of the laws of 2011, amending the general municipal law and the education law relating to establishing limits upon school district and local government tax levies, in relation to eliminating the expiration of and making permanent certain provisions thereof (Part E); and to amend the real property tax law and the tax law, in relation to the New York property tax relief check program; to amend the education law and the general municipal law, in relation to certification of compliance with the New York property tax relief check program requirements (Part F)

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

Section 1. This act enacts into law major components of legislation which are necessary to implement the state fiscal plan for the 2015-2016 state fiscal year. Each component is wholly contained within a Part identified as Parts A through F. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

PART A

Section 1. This act enacts into law components of legislation which are necessary to implement the provisions relating to the prosecution of misconduct by public officials. Each component is wholly contained within a Subpart identified as Subparts A through G. The effective date for each particular provision contained within such Subpart is set forth in the last section of such Subpart. Any provision in any section contained within a Subpart, including the effective date of the Subpart, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Subpart in which it is found. Section three of this act sets forth the general effective date of this act.

SUBPART A

Section 1. Section 17 of chapter 576 of the laws of 1974 amending the emergency housing rent control law relating to the control of and stabilization of rent in certain cases, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

S 17. Effective date. This act shall take effect immediately and shall remain in full force and effect until and including the [twenty-third] FIFTEENTH day of June [2015] 2021; except that sections two and three shall take effect with respect to any city having a population of one million or more and section one shall take effect with respect to any other city, or any town or village whenever the local legislative body of a city, town or village determines the existence of a public emergency pursuant to section three of the emergency tenant protection act of nineteen seventy-four, as enacted by section four of this act, and provided that the housing accommodations subject on the effective date of this act to stabilization pursuant to the New York city rent stabilization law of nineteen hundred sixty-nine shall remain subject to such law upon the expiration of this act.

S 2. Subdivision 2 of section 1 of chapter 274 of the laws of 1946 constituting the emergency housing rent control law, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

2. The provisions of this act, and all regulations, orders and requirements thereunder shall remain in full force and effect until and including June [23] 15, [2015] 2021.

S 3. Section 2 of chapter 329 of the laws of 1963 amending the emergency housing rent control law relating to recontrol of rents in Albany, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

S 2. This act shall take effect immediately and the provisions of subdivision 6 of section 12 of the emergency housing rent control law, as added by this act, shall remain in full force and effect until and including June [23] 15, [2015] 2021.

S 4. Subdivision 6 of section 46 of chapter 116 of the laws of 1997 constituting the rent regulation reform act of 1997, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

6. sections twenty-eight, twenty-eight-a, twenty-eight-b and twenty-eight-c of this act shall expire and be deemed repealed after June [23] 15, [2015] 2021;

S 5. This act shall take effect immediately, provided, however, that if this act shall become a law after June 23, 2015, then it shall be deemed to have been in full force and effect on and after June 23, 2015.

SUBPART B

Section 1. Paragraph 14 of subdivision c of section 26-511 of the administrative code of the city of New York, as amended by section 14 of part B of chapter 97 of the laws of 2011, is amended to read as follows:

(14) provides that where the amount of rent charged to and paid by the tenant is less than the legal regulated rent for the housing accommodation, the amount of rent for such housing accommodation which may be charged upon renewal or upon vacancy thereof may, at the option of the owner, be based upon such previously established legal regulated rent, as adjusted by the most recent applicable guidelines increases and any other increases authorized by law. Where, subsequent to vacancy, such legal regulated rent, as adjusted by the most recent applicable guide-

lines increases and any other increases authorized by law is two thousand dollars or more per month or, for any housing accommodation which is or becomes vacant on or after the effective date of the rent act of 2011, is two thousand five hundred dollars or more per month OR, FOR ANY HOUSING ACCOMMODATION WHICH IS OR BECOMES VACANT ON OR AFTER THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF 2015 THAT AMENDED THIS PARAGRAPH, IS TWO THOUSAND FIVE HUNDRED DOLLARS OR MORE A MONTH FOR ALL HOUSING ACCOMMODATIONS LOCATED OUTSIDE OF THE BOROUGH OF MANHATTAN AND TWO THOUSAND SIX HUNDRED DOLLARS OR MORE PER MONTH WITHIN THE BOROUGH OF MANHATTAN, such housing accommodation shall be excluded from the provisions of this law pursuant to section 26-504.2 of this chapter. NOTWITHSTANDING THE AFOREMENTIONED PROVISIONS OF THIS PARAGRAPH THE FOLLOWING PROVISIONS SHALL APPLY TO A RENT ADJUSTMENT THAT WOULD OTHERWISE EXCLUDE A HOUSING ACCOMMODATION WITHIN THE BOROUGH OF MANHATTAN FROM THE PROVISIONS OF THIS LAW: (I) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND FIFTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SIXTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THIS CHAPTER UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; (II) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SIXTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THIS CHAPTER UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; AND (III) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SEVENTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND EIGHTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THIS CHAPTER UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER.

S 2. Subdivision (a-2) of section 10 of section 4 of chapter 576 of the laws of 1974 constituting the emergency tenant protection act of nineteen seventy-four, as amended by section 13 of part B of chapter 97 of the laws of 2011, is amended to read as follows:

(a-2) Provides that where the amount of rent charged to and paid by the tenant is less than the legal regulated rent for the housing accommodation, the amount of rent for such housing accommodation which may be charged upon renewal or upon vacancy thereof may, at the option of the owner, be based upon such previously established legal regulated rent,

as adjusted by the most recent applicable guidelines increases and other increases authorized by law. Where, subsequent to vacancy, such legal regulated rent, as adjusted by the most recent applicable guidelines increases and any other increases authorized by law is two thousand dollars or more per month or, for any housing accommodation which is or becomes vacant on or after the effective date of the rent act of 2011, is two thousand five hundred dollars or more per month OR, FOR ANY HOUSING ACCOMMODATION WHICH IS OR BECOMES VACANT ON OR AFTER THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF 2015 THAT AMENDED THIS SUBDIVISION, IS TWO THOUSAND FIVE HUNDRED DOLLARS OR MORE A MONTH FOR ALL HOUSING ACCOMMODATIONS LOCATED OUTSIDE OF THE BOROUGH OF MANHATTAN AND TWO THOUSAND SIX HUNDRED DOLLARS OR MORE PER MONTH WITHIN THE BOROUGH OF MANHATTAN, such housing accommodation shall be excluded from the provisions of this act pursuant to paragraph thirteen of subdivision a of section five of this act. NOTWITHSTANDING THE AFOREMENTIONED PROVISIONS OF THIS SUBDIVISION THE FOLLOWING PROVISIONS SHALL APPLY TO A RENT ADJUSTMENT THAT WOULD OTHERWISE EXCLUDE A HOUSING ACCOMMODATION WITHIN THE BOROUGH OF MANHATTAN FROM THE PROVISIONS OF THIS ACT: (I) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND FIFTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SIXTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS ACT PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; (II) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SIXTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS ACT PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; AND (III) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SEVENTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND EIGHTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS ACT PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER.

S 3. Paragraph 3 of subdivision (a) of section 5-a of section 4 of chapter 576 of the laws of 1974, constituting the emergency tenant protection act of nineteen seventy-four, as added by section 30 of part B of chapter 97 of the laws of 2011, is amended to read as follows:

3. Deregulation rent threshold means two thousand dollars for proceedings commenced before July first, two thousand eleven. For proceedings commenced on or after July first, two thousand eleven, the deregulation rent threshold means two thousand five hundred dollars. FOR PROCEEDINGS COMMENCED ON OR AFTER JULY FIRST, TWO THOUSAND FIFTEEN, THE DEREGULATION RENT THRESHOLD MEANS TWO THOUSAND FIVE HUNDRED DOLLARS FOR ALL HOUSING ACCOMMODATIONS LOCATED OUTSIDE OF THE BOROUGH OF MANHATTAN AND TWO THOUSAND SIX HUNDRED DOLLARS OR MORE PER MONTH WITHIN THE BOROUGH OF MANHATTAN. NOTWITHSTANDING THE AFOREMENTIONED PROVISIONS OF THIS PARAGRAPH THE FOLLOWING PROVISIONS SHALL APPLY TO A RENT ADJUSTMENT THAT WOULD OTHERWISE EXCLUDE A HOUSING ACCOMMODATION WITHIN THE BOROUGH OF MANHATTAN FROM THE PROVISIONS OF THIS ACT: (I) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND FIFTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SIXTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS ACT PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; (II) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SIXTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS ACT PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; AND (III) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SEVENTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND EIGHTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS ACT PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER.

S 4. Paragraph 3 of subdivision (a) of section 2-a of chapter 274 of the laws of 1946, constituting the emergency housing rent control law, as added by section 32 of part B of chapter 97 of the laws of 2011, is amended to read as follows:

3. Deregulation rent threshold means two thousand dollars for proceedings commenced prior to July first, two thousand eleven. For proceedings commenced on or after July first, two thousand eleven, the deregulation rent threshold means two thousand five hundred dollars. FOR PROCEEDINGS COMMENCED ON OR AFTER JULY FIRST, TWO THOUSAND FIFTEEN, THE DEREGULATION RENT THRESHOLD MEANS TWO THOUSAND FIVE HUNDRED DOLLARS FOR ALL HOUSING ACCOMMODATIONS LOCATED OUTSIDE OF THE BOROUGH OF MANHAT-

TAN AND TWO THOUSAND SIX HUNDRED DOLLARS OR MORE PER MONTH WITHIN THE BOROUGH OF MANHATTAN. NOTWITHSTANDING THE AFOREMENTIONED PROVISIONS OF THIS PARAGRAPH THE FOLLOWING PROVISIONS SHALL APPLY TO A RENT ADJUSTMENT THAT WOULD OTHERWISE EXCLUDE A HOUSING ACCOMMODATION WITHIN THE BOROUGH OF MANHATTAN FROM THE PROVISIONS OF THIS LAW: (I) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND FIFTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SIXTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; (II) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SIXTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; AND (III) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SEVENTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND EIGHTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER.

S 5. Paragraph 3 of subdivision (a) of section 26-403.1 of the administrative code of the city of New York, as added by section 34 of part B of chapter 97 of the laws of 2011, is amended to read as follows:

3. Deregulation rent threshold means two thousand dollars for proceedings commenced before July first, two thousand eleven. For proceedings commenced on or after July first, two thousand eleven, the deregulation rent threshold means two thousand five hundred dollars. FOR PROCEEDINGS COMMENCED ON OR AFTER JULY FIRST, TWO THOUSAND FIFTEEN, THE DEREGULATION RENT THRESHOLD MEANS TWO THOUSAND FIVE HUNDRED DOLLARS FOR ALL HOUSING ACCOMMODATIONS LOCATED OUTSIDE OF THE BOROUGH OF MANHATTAN AND TWO THOUSAND SIX HUNDRED DOLLARS OR MORE PER MONTH WITHIN THE BOROUGH OF MANHATTAN. NOTWITHSTANDING THE AFOREMENTIONED PROVISIONS OF THIS PARAGRAPH THE FOLLOWING PROVISIONS SHALL APPLY TO A RENT ADJUSTMENT THAT WOULD OTHERWISE EXCLUDE A HOUSING ACCOMMODATION WITHIN THE BOROUGH OF MANHATTAN FROM THE PROVISIONS OF THIS LAW: (I) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND FIFTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SIXTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT

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S 6. Paragraph 3 of subdivision (a) of section 26-504.3 of the administrative code of the city of New York, as added by section 36 of part B of chapter 97 of the laws of 2011, is amended to read as follows:

3. Deregulation rent threshold means two thousand dollars for proceedings commenced before July first, two thousand eleven. For proceedings commenced on or after July first, two thousand eleven, the deregulation rent threshold means two thousand five hundred dollars. FOR PROCEEDINGS COMMENCED ON OR AFTER JULY FIRST, TWO THOUSAND FIFTEEN, THE DEREGULATION RENT THRESHOLD MEANS TWO THOUSAND FIVE HUNDRED DOLLARS FOR ALL HOUSING ACCOMMODATIONS LOCATED OUTSIDE OF THE BOROUGH OF MANHATTAN AND TWO THOUSAND SIX HUNDRED DOLLARS OR MORE PER MONTH WITHIN THE BOROUGH OF MANHATTAN. NOTWITHSTANDING THE AFOREMENTIONED PROVISIONS OF THIS PARAGRAPH THE FOLLOWING PROVISIONS SHALL APPLY TO A RENT ADJUSTMENT THAT WOULD OTHERWISE EXCLUDE A HOUSING ACCOMMODATION WITHIN THE BOROUGH OF MANHATTAN FROM THE PROVISIONS OF THIS LAW: (I) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND FIFTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SIXTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THIS CHAPTER UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; (II) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL,

ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SIXTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THIS CHAPTER UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER; AND (III) AN ADJUSTMENT IN LEGAL REGULATED RENT FOR ANY LEASE RENEWAL, ENTERED INTO ON OR AFTER OCTOBER FIRST, TWO THOUSAND SEVENTEEN AND ENDING SEPTEMBER THIRTIETH, TWO THOUSAND EIGHTEEN, WHERE SUCH ADJUSTMENT IS THE RESULT OF AN ORDER OF THE RENT GUIDELINES BOARD APPLIED GENERALLY TO ALL ONE-YEAR RENEWAL LEASES WITHIN THE JURISDICTION OF SUCH BOARD DURING SUCH PERIOD, MAY BE ADDED TO ANY LEGALLY REGULATED RENT FOR SUCH PERIOD AND SHALL NOT RESULT IN THE EXCLUSION OF SUCH HOUSING ACCOMMODATION FROM THE PROVISIONS OF THIS LAW PURSUANT TO SECTION 26-504.2 OF THIS CHAPTER UNLESS UPON ANY OTHER LEGALLY ADOPTED ADJUSTMENT THE AMOUNT OF SUCH RENT WOULD EXCEED THE AMOUNT OF SUCH RENT INCLUSIVE OF AN INCREASE THAT IS THE RESULT OF SUCH ORDER.

S 7. This act shall take effect immediately; provided however, that the amendments to sections 26-511 and 26-504.3 of chapter 4 of title 26 of the administrative code of the city of New York made by sections one and six of this act shall expire on the same date as such law expires and shall not affect the expiration of such law as provided under section 26-520 of such law; and provided that the amendments to section 4 of the emergency tenant protection act of nineteen seventy-four made by sections two and three of this act shall expire on the same date as such act expires and shall not affect the expiration of such act as provided in section 17 of chapter 576 of the laws of 1974; and provided that the amendments to section 2-a of the emergency housing rent control law made by section four of this act shall expire on the same date as such law expires and shall not affect the expiration of such law as provided in subdivision 2 of section 1 of chapter 274 of the laws of 1946; and provided that the amendments to section 26-403.1 of the city rent and rehabilitation law made by section five of this act shall remain in full force and effect only as long as the public emergency requiring the regulation and control of residential rents and evictions continues, as provided in subdivision 3 of section 1 of the local emergency housing rent control act.

SUBPART C

Section 1. Section 14 of the public housing law is amended by adding a new subdivision 7 to read as follows:

7. (A) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, THE COMMISSIONER SHALL ESTABLISH A SYSTEM TO IDENTIFY AND VERIFY QUALIFICATION OF ANY LESSEE ENTERING INTO OR RENEWING A LEASE FOR AN APARTMENT SUBJECT TO THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY RENT CONTROL ACT, AND TO DOCUMENT AND RETAIN A RECORD OF EVERY SUCH LESSEE AND EVERY SUCH APARTMENT THAT IS SUBJECT TO SUCH PROVISIONS.

(B) SUCH SYSTEM SHALL REQUIRE THE SUBMISSION OF INFORMATION, IN A FORM AND MANNER DETERMINED BY THE COMMISSIONER, BY ANY OWNER, WITHIN NINETY

DAYS OF THE EFFECTIVE DATE OF THIS SUBDIVISION TO IDENTIFY AND CATALOGUE EACH APARTMENT, OWNED AND MAINTAINED BY SUCH OWNER, THAT IS SUBJECT TO THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY RENT CONTROL ACT, AND ANY LESSEE CURRENTLY RESIDING IN SUCH APARTMENT. SUCH SUBMISSION SHALL INCLUDE: ADDRESS, INCLUDING APARTMENT NUMBER, NUMBER OF BEDROOMS; SQUARE FOOTAGE; AND ANY OTHER INFORMATION DEEMED NECESSARY BY THE COMMISSIONER TO IDENTIFY SUCH APARTMENT. SUCH SUBMISSION SHALL ALSO CONTAIN INFORMATION IDENTIFYING THE CURRENT LESSEE OF THE APARTMENT, IF SUCH APARTMENT IS LEASED, OR RESIDENT OF SUCH APARTMENT INCLUDING: FULL NAME; TERMS OF THE LEASE; AND ANY OTHER INFORMATION DEEMED NECESSARY BY THE COMMISSIONER TO IDENTIFY SUCH LESSEE. UPON THE SUBMISSION AND REVIEW OF SUCH INFORMATION, THE COMMISSIONER SHALL MAINTAIN A DATABASE CONTAINING ALL SUCH INFORMATION SO SUBMITTED IDENTIFYING EVERY SUCH APARTMENT AND ANY LESSEE OR RESIDENT OF SUCH APARTMENT.

(C) AFTER THE COMPLETION OF THE PERIOD FOR SUBMISSION PURSUANT TO PARAGRAPH (B) OF THIS SUBDIVISION, SUCH INFORMATION SHALL BE SHARED WITH THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PURSUANT TO SECTION ONE HUNDRED SEVENTY-ONE-Z OF THE TAX LAW.

(D) ANY FINDINGS PURSUANT TO SECTION ONE HUNDRED SEVENTY-ONE-Z OF THE TAX LAW THAT A LESSEE OR RESIDENT OF ANY SUCH APARTMENT DOES NOT SATISFY ANY INCOME ELIGIBILITY OR RESIDENCY REQUIREMENTS PRESCRIBED BY THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY RENT CONTROL ACT FOR THE APPLICABLE INCOME TAX YEAR SHALL RESULT IN A WRITTEN NOTICE WITHIN THIRTY DAYS OF SUCH FINDING, BY THE COMMISSIONER TO THE OWNER OF SUCH APARTMENT OF SUCH A FINDING.

(E) ANY FINDINGS PURSUANT TO SECTION ONE HUNDRED SEVENTY-ONE-Z OF THE TAX LAW THAT THE ELIGIBILITY OF SUCH LESSEE CANNOT BE VERIFIED SHALL RESULT, WITHIN SIXTY DAYS OF SUCH FINDING, OF A AUDIT, CONDUCTED IN A FORM AND MANNER PRESCRIBED BY THE COMMISSIONER IN COOPERATION WITH THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, OF SUCH LESSEE OR RESIDENT TO VERIFY SUCH LESSEE OR RESIDENT QUALIFIES TO LEASE AN APARTMENT SUBJECT TO THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY RENT CONTROL ACT. UPON THE COMPLETION OF AN AUDIT PURSUANT TO THIS PARAGRAPH THAT RESULTS IN A FINDING THAT A LESSEE OR RESIDENT OF ANY SUCH APARTMENT DOES NOT SATISFY ANY INCOME ELIGIBILITY OR RESIDENCY REQUIREMENTS PRESCRIBED BY THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY RENT CONTROL ACT FOR THE APPLICABLE INCOME TAX YEAR, THE COMMISSIONER SHALL PROVIDE WRITTEN NOTICE, WITHIN THIRTY DAYS OF SUCH FINDING, TO THE OWNER OF SUCH APARTMENT NOTIFYING SUCH OWNER OF SUCH FINDING.

(F) THE COMMISSIONER SHALL, PERIODICALLY, REQUIRE FURTHER SUBMISSIONS CONSISTENT WITH THIS SUBDIVISION TO UPDATE ANY SUCH INFORMATION SO RETAINED.

(G) NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, ANY INFORMATION RETAINED BY THE COMMISSIONER PURSUANT TO THIS SUBDIVISION SHALL NOT BE SUBJECT TO DISCLOSURE PURSUANT TO ARTICLE SIX OF THE PUBLIC OFFICERS LAW.

S 2. The tax law is amended by adding a new section 171-z to read as follows:

S 171-Z. INCOME VERIFICATION FOR ANY RESIDENT SUBJECT TO THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY RENT CONTROL ACT. (1) THE DEPARTMENT SHALL ENTER INTO AN AGREEMENT WITH THE NEW YORK STATE DIVISION OF HOUSING AND COMMUNITY RENEWAL, HEREINAFTER REFERRED TO AS THE DIVISION, TO VERIFY, TO THE EXTENT PRACTICABLE, WHETHER A LESSEE OR RESIDENT OF AN APARTMENT SUBJECT TO THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION OF LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY RENT CONTROL ACT MEET ANY INCOME ELIGIBILITY AND RESIDENCY REQUIREMENTS PRESCRIBED BY SUCH LAWS FOR THE APPLICABLE INCOME TAX YEAR, BEGINNING WITH THE INCOME TAX YEAR ENDING IN TWO THOUSAND FIFTEEN. SUCH AGREEMENT SHALL INCLUDE PROVISIONS ASSOCIATED WITH THE SHARING OF INFORMATION RETAINED BY THE DIVISION PURSUANT TO SUBDIVISION SEVEN OF SECTION FOURTEEN OF THE PUBLIC HOUSING LAW.

(2) THE DEPARTMENT SHALL ADVISE THE DIVISION OF ITS FINDINGS, STATING IN EACH CASE EITHER THAT SUCH LESSEE OR RESIDENT DOES OR DOES NOT SATISFY ANY SUCH REQUIREMENTS PURSUANT TO SUBDIVISION ONE OF THIS SECTION, OR THAT THE ELIGIBILITY OF SUCH LESSEE OR RESIDENT CANNOT BE VERIFIED, WHICHEVER IS APPROPRIATE. THE DEPARTMENT SHALL NOT PROVIDE ANY OTHER INFORMATION ABOUT THE INCOME OF SUCH LESSEE TO THE DIVISION.

(3) FURTHER VERIFICATIONS MAY OCCUR AFTER THE TAX YEAR PRESCRIBED IN SUBDIVISION ONE OF THIS SECTION AS DETERMINED IN CONJUNCTION WITH AN AGREEMENT BETWEEN THE COMMISSIONER AND THE DIVISION.

(4) THE PROVISIONS OF ARTICLE SIX OF THE PUBLIC OFFICERS LAW SHALL NOT APPLY TO ANY INFORMATION THAT THE DEPARTMENT OBTAINS FROM OR PROVIDES TO THE DIVISION PURSUANT TO THIS SECTION.

S 3. This act shall take effect on the ninetieth day after it shall have become a law.

SUBPART D

Section 1. Section 10 of the public housing law, as amended by chapter 398 of the laws of 1961, is amended to read as follows:

S 10. Division of housing and community renewal. 1. There shall be in the executive department a division of housing and community renewal. Reference in this chapter or in any other general, special or local law to the division of housing shall be deemed to mean and refer to the division of housing and community renewal which is hereby made the new title of such division.

2. THE DIVISION OF HOUSING AND COMMUNITY RENEWAL IS AUTHORIZED TO ESTABLISH A TENANT PROTECTION UNIT. THE COMMISSIONER, THROUGH SUCH UNIT, SHALL HAVE THE FOLLOWING POWERS:

(A) TO CONDUCT AUDITS AND HEARINGS THEREON TO REVIEW RENT INCREASES RESULTING FROM INDIVIDUAL APARTMENT IMPROVEMENTS AUTHORIZED PURSUANT TO PARAGRAPH THIRTEEN OF SUBDIVISION C OF SECTION 26-511 OF THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK OR PARAGRAPH ONE OF SUBDIVISION (D) OF SECTION SIX OF THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR. SUCH AUDITS MAY REQUIRE THE PRODUCTION OF BOOKS, PAPERS, RECORDS, CONTRACTS, CHECKS OR ANY OTHER DOCUMENTS RELEVANT AND MATERIAL TO INDIVIDUAL APARTMENT IMPROVEMENTS. ANY AUDIT SHALL BE LIMITED TO THOSE INDIVIDUAL APARTMENT IMPROVEMENTS FOR WHICH RENT INCREASES RESULTING FROM SUCH IMPROVEMENTS TOOK EFFECT WITHIN THREE CALENDAR YEARS PRIOR TO THE DATE OF THE NOTICE OF THE AUDIT;

(B) TO AUDIT COMPLIANCE BY OWNERS OF HOUSING ACCOMMODATIONS WITH RESPECT TO ANNUAL REGISTRATION REQUIREMENTS PURSUANT TO SECTION 26-517 OF THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK AND SECTION TWELVE-A OF THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR; AND

(C) TO INVESTIGATE, ADMINISTER OATHS, ISSUE SUBPOENAS AND MAKE INSPECTIONS UPON THE RECEIPT OF A TENANT COMPLAINT THAT ESTABLISHES REASONABLE CAUSE TO BELIEVE THAT VIOLATIONS OF THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE EMERGENCY HOUSING RENT CONTROL LAW AND THE LOCAL EMERGENCY HOUSING RENT CONTROL ACT HAVE OCCURRED.

3. (A) FOR THE PURPOSES OF THIS SECTION, THE SELECTION OF AN INDIVIDUAL APARTMENT IMPROVEMENT FOR AUDIT SHALL BE CONDUCTED ON A RANDOM BASIS BY THE TENANT PROTECTION UNIT FROM AMONG THOSE IMPROVEMENTS FOR WHICH RENT INCREASES WHICH TOOK EFFECT WITHIN THREE CALENDAR YEARS PRIOR TO THE DATE OF NOTICE OF SUCH AUDIT. ANY SUCH SELECTION SHALL BE DONE IN A MANNER SUCH THAT THE IDENTITY OF THE OWNER WHOSE INDIVIDUAL APARTMENT IMPROVEMENT IS SELECTED FOR AUDIT IS NOT KNOWN TO SUCH UNIT. THE DIVISION OF HOUSING AND COMMUNITY RENEWAL SHALL PROMULGATE REGULATIONS SETTING FORTH ITS METHODOLOGY FOR THE CONDUCT OF SUCH RANDOM AUDITS AND TO ENSURE THAT INDIVIDUAL APARTMENT IMPROVEMENTS ARE AUDITED IN A UNIFORM AND CONSISTENT MANNER.

(B) NOTWITHSTANDING THE FOREGOING, THE TENANT PROTECTION UNIT SHALL BE AUTHORIZED UPON A FINDING OF FRAUD OR INTENTIONAL MISCONDUCT IN THE CALCULATION OF RENT INCREASES TO EXPAND THE SCOPE OF ITS AUDIT TO OTHER UNITS OWNED BY A COMMON OWNER OR TO EXTEND THE PERIOD OF TIME FOR THE AUDIT.

(C) THE OWNER OF SUCH HOUSING ACCOMMODATION SHALL BE PROVIDED WITH NOTICE OF THE AUDIT AND HEARING THEREON. THE OWNER SHALL, AT A MINIMUM, BE PROVIDED WITH THE REASONABLE OPPORTUNITY TO RESPOND AT LEAST THIRTY DAYS PRIOR TO A HEARING DATE WHERE THE OWNER, AT HIS OR HER OPTION, HAS AN OPPORTUNITY TO BE HEARD IN-PERSON, PRESENT WITNESSES, AND SUBMIT EVIDENCE. SUCH OWNER SHALL BE ENTITLED TO PROVIDE BOOKS, PAPERS, RECORDS, CONTRACTS, CHECKS OR ANY OTHER DOCUMENTS IN SUPPORT OF AND RELATING TO THE RENT INCREASE AND THE INDIVIDUAL APARTMENT IMPROVEMENT.

(D) AFTER SUCH HEARING, THE TENANT PROTECTION UNIT SHALL DETERMINE WHETHER THE CORRECT AMOUNT OF RENT INCREASE RESULTING FROM AN INDIVIDUAL APARTMENT IMPROVEMENT WAS CHARGED AND COLLECTED BY THE OWNER. WHERE THE TENANT PROTECTION UNIT DETERMINES THAT SUCH CORRECT AMOUNT WAS NOT CHARGED AND COLLECTED BY THE OWNER, THE OWNER SHALL BE LIABLE TO THE TENANT FOR SUCH TOTAL AMOUNT, PLUS INTEREST. THE TENANT PROTECTION UNIT SHALL INFORM THE OWNER, IN WRITING, VIA CERTIFIED MAIL, NO LATER THAN THIRTY CALENDAR DAYS AFTER SUCH HEARING, WHETHER THE CORRECT AMOUNT WAS CHARGED AND COLLECTED.

(E) ANY DETERMINATION BY THE TENANT PROTECTION UNIT SHALL BE SUBJECT TO A PETITION FOR ADMINISTRATIVE REVIEW BY THE DEPUTY COMMISSIONER OF THE OFFICE OF RENT ADMINISTRATION WHICH SHALL ISSUE A FINAL DETERMINATION. THE DIVISION OF HOUSING AND COMMUNITY RENEWAL SHALL, BY REGULATION, PROVIDE FOR THE ADMINISTRATIVE REVIEW OF ALL DETERMINATIONS ISSUED BY THE TENANT PROTECTION UNIT PURSUANT TO THIS SECTION. A PETITION FOR SUCH REVIEW SHALL BE DISPOSED OF BY A FINAL DETERMINATION WITHIN NINETY DAYS AFTER IT IS FILED, OR IT SHALL BE DEEMED TO BE DENIED. PROVIDED, HOWEVER, SUCH REGULATION SHALL PROVIDE FOR ONE EXTENSION NOT TO EXCEED THIRTY DAYS UPON THE CONSENT OF THE PARTY FILING SUCH PETITION. A FINAL DETERMINATION OR A PRESUMPTIVE DENIAL BY THE OFFICE OF RENT ADMINISTRATION SHALL BE SUBJECT TO JUDICIAL REVIEW PURSUANT TO ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES.

(F) NOTWITHSTANDING ANY OTHER PROVISIONS OF LAW, A DETERMINATION PURSUANT TO THIS SECTION THAT THE CORRECT AMOUNT OF RENT INCREASE RESULTING FROM AN INDIVIDUAL APARTMENT IMPROVEMENT WAS NOT CHARGED AND COLLECTED BY THE OWNER SHALL CONSTITUTE THE SOLE AND EXCLUSIVE REMEDY FOR ANY AND ALL CLAIMS BY THE DIVISION OR THE TENANT OF SUCH HOUSING ACCOMMODATION RELATING TO SUCH INCREASE AND ANY SUCH DETERMINATION SHALL PRECLUDE ANY OTHER ADMINISTRATIVE OR JUDICIAL ACTIONS OR PROCEEDINGS BY THE DIVISION OR SUCH TENANT ARISING FROM OR RELATING TO SUCH RENT INCREASE OR SUCH IMPROVEMENT; PROVIDED FURTHER THAT A SHORTFALL IN THE AMOUNT THAT WAS CHARGED MAY RESULT IN AN IMMEDIATE INCREASE, COMMENCING FROM THE DATE OF THE FINDING.

(G) THE DIVISION OF HOUSING AND COMMUNITY RENEWAL SHALL ESTABLISH AND MAKE PUBLICLY AVAILABLE GUIDELINES AND BEST PRACTICES REGARDING PROPER RECORD RETENTION AND DOCUMENTATION PROCEDURES FOR OWNERS WHO HAVE OR MAY INTEND TO PERFORM IMPROVEMENTS THAT MAY BE SUBJECT TO AUDIT PURSUANT TO THIS SECTION. SUCH GUIDELINES SHALL ALSO SET FORTH A FORM AFFIDAVIT BY WHICH OWNERS MAY ATTEST TO THE PERFORMANCE OF INDIVIDUAL APARTMENT IMPROVEMENTS IN THOSE INSTANCES WHERE THE DOCUMENTATION RELATING TO SUCH IMPROVEMENTS IS UNAVAILABLE, INCLUDING BUT NOT LIMITED TO, BECAUSE SUCH DOCUMENTS WERE DAMAGED OR DESTROYED BY FIRE, FLOOD OR ANY OTHER CAUSE, BECAUSE THEY WERE NOT PROVIDED TO THE CURRENT OWNER BY THE PRIOR OWNER, OR FOR ANY OTHER REASON ATTESTED TO IN GOOD FAITH.

(H) THE TENANT PROTECTION UNIT SHALL ALSO CREATE, MAINTAIN AND MAKE PUBLICLY AVAILABLE A SCHEDULE ESTABLISHING PERIODS OF PROBABLE USEFULNESS FOR INDIVIDUAL APARTMENT IMPROVEMENTS.

S 2. This act shall take effect on the ninetieth day after it shall have become a law; provided however the division of housing and community renewal is authorized and directed to promulgate rules and regulations necessary for the implementation of this act on or before such date.

SUBPART E

Section 1. Paragraphs 1 and 2 of subdivision c of section 26-516 of the administrative code of the city of New York, as amended by section 1 of chapter 480 of the laws of 2009, are amended to read as follows:

(1) to have violated an order of the division the commissioner may impose by administrative order after hearing, a civil penalty [in the amount of one thousand dollars for the first such offense and two] AT MINIMUM IN THE AMOUNT OF ONE THOUSAND BUT NOT TO EXCEED TWO THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT A MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE thousand dollars for each subsequent offense; or

(2) to have harassed a tenant to obtain vacancy of his or her housing accommodation, the commissioner may impose by administrative order after hearing, a civil penalty for any such violation. Such penalty shall be [in the amount of two thousand dollars for a first such offense and up to ten] AT A MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TEN THOUSAND BUT NOT TO EXCEED ELEVEN thousand dollars for each subsequent offense or for a violation consisting of conduct directed at the tenants of more than one housing accommodation.

S 2. Paragraph 2 of subdivision c of section 26-516 of the administrative code of the city of New York, as amended by section 2 of chapter 480 of the laws of 2009, is amended to read as follows:

(2) to have harassed a tenant to obtain vacancy of his or her housing accommodation, the commissioner may impose by administrative order after hearing, a civil penalty for any such violation. Such penalty shall be [in the amount of two thousand dollars for a first such offense and up to ten] AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT A MINIMUM IN THE AMOUNT OF TEN THOUSAND BUT NOT TO EXCEED ELEVEN thousand dollars for each subsequent offense or for a violation consisting of conduct directed at the tenants of more than one housing accommodation.

S 3. Subparagraph (a) of paragraph 2 of subdivision b of section 26-413 of the administrative code of the city of New York. as amended by section 3 of chapter 480 of the laws of 2009, is amended to read as follows:

(a) Impose by administrative order after hearing, a civil penalty for any violation of said section and bring an action to recover same in any court of competent jurisdiction. Such penalty in the case of a violation of subdivision d of such section shall be [in the amount of two thousand dollars for the first offense and ten] AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TEN THOUSAND BUT NOT TO EXCEED ELEVEN thousand dollars for each subsequent offense or for a violation consisting of conduct directed at the tenants of more than one housing accommodation; and in the case of any other violation of such section [in the amount of one thousand dollars for the first such offense and two] AT MINIMUM IN THE AMOUNT OF ONE THOUSAND BUT NOT TO EXCEED TWO THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE thousand dollars for each subsequent offense. Such order by the city rent agency shall be deemed a final determination for the purposes of judicial review as provided in section 26-411 of this chapter. Such action shall be brought on behalf of the city and any amount recovered shall be paid into the city treasury. Such right of action may be released, compromised or adjusted by the city rent agency at any time subsequent to the issuance of such administrative order.

S 4. Subparagraph (a) of paragraph 2 of subdivision b of section 26-413 of the administrative code of the city of New York, as amended by section 4 of chapter 480 of the laws of 2009, is amended to read as follows:

(a) Impose by administrative order after hearing, a civil penalty for any violation of said section and bring an action to recover same in any court of competent jurisdiction. Such penalty in the case of a violation of subdivision d of such section shall be [in the amount of two thousand dollars for a first such offense and ten] AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TEN THOUSAND BUT NOT TO EXCEED ELEVEN thousand dollars for each subsequent offense or for a violation consisting of conduct directed at the tenants of more than one housing accommodation; and in the case of any other violation of such section [in the amount of one thousand dollars for the first such offense and two] AT MINIMUM IN THE AMOUNT OF ONE THOUSAND BUT NOT TO EXCEED TWO THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE thousand dollars for each subsequent offense. Such order by the city rent agency shall be deemed a final determination for the purposes of judicial review as provided in section 26-411 of this chapter. Such action shall be brought on behalf of the city and any amount recovered shall be paid into the city treas-

ury. Such right of action may be released, compromised or adjusted by the city rent agency at any time subsequent to the issuance of such administrative order.

S 5. Clauses (i) and (ii) of paragraph 3 of subdivision a of section 12 of section 4 of chapter 576 of the laws of 1974 constituting the emergency tenant protection act of nineteen seventy-four, as amended by section 5 of chapter 480 of the laws of 2009, are amended to read as follows:

(i) to have violated an order of the division the commissioner may impose by administrative order after hearing, a civil penalty [in the amount of one thousand dollars for the first such offense and two] AT MINIMUM IN THE AMOUNT OF ONE THOUSAND BUT NOT TO EXCEED TWO THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE thousand dollars for each subsequent offense; or

(ii) to have harassed a tenant to obtain vacancy of his housing accommodation, the commissioner may impose by administrative order after hearing, a civil penalty for any such violation. Such penalty shall be in [the amount of two thousand dollars for the first such offense and ten] AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TEN THOUSAND BUT NOT TO EXCEED ELEVEN thousand dollars for each subsequent offense or for a violation consisting of conduct directed at the tenants of more than one housing accommodation.

S 6. Clause (ii) of paragraph 3 of subdivision a of section 12 of section 4 of chapter 576 of the laws of 1974 constituting the emergency tenant protection act of nineteen seventy-four, as amended by section 6 of chapter 480 of the laws of 2009, is amended to read as follows:

(ii) to have harassed a tenant to obtain vacancy of his housing accommodation, the commissioner may impose by administrative order after hearing, a civil penalty for any such violation. Such penalty shall be [in the amount of two thousand dollars for the first such offense and ten] AT MINIMUM IN THE AMOUNT OF TWO THOUSAND BUT NOT TO EXCEED THREE THOUSAND DOLLARS FOR THE FIRST SUCH OFFENSE, AND AT MINIMUM IN THE AMOUNT OF TEN THOUSAND BUT NOT TO EXCEED ELEVEN thousand dollars for each subsequent offense or for a violation consisting of conduct directed at the tenants of more than one housing accommodation.

S 7. This act shall take effect immediately; provided, however, that:

1. the amendments to section 26-516 of chapter 4 of title 26 of the administrative code of the city of New York made by sections one and two of this act shall expire on the same date as such law expires and shall not affect the expiration of such law as provided under section 26-520 of such law;

2. the amendments to section 4 of the emergency tenant protection act of nineteen seventy-four made by sections five and six of this act shall expire on the same date as such act expires and shall not affect the expiration of such act as provided in section 17 of chapter 576 of the laws of 1974;

3. the amendments to section 26-413 of the city rent and rehabilitation law made by sections three and four of this act shall remain in full force and effect only as long as the public emergency requiring the regulation and control of residential rents and evictions continues, as provided in subdivision 3 of section 1 of the local emergency housing rent control act;

4. the amendments to paragraph 2 of subdivision c of section 26-516 of the administrative code of the city of New York made by section one of

this act shall be subject to the expiration and reversion of such paragraph pursuant to section 46 of chapter 116 of the laws of 1997, as amended, when upon such date the provisions of section two of this act shall take effect;

5. the amendments to subparagraph (a) of paragraph 2 of subdivision b of section 26-413 of the administrative code of the city of New York made by section three of this act shall be subject to the expiration and reversion of such subparagraph pursuant to section 46 of chapter 116 of the laws of 1997, as amended, when upon such date the provisions of section four of this act shall take effect; and

6. the amendments to clause (ii) of paragraph 3 of subdivision a of section 12 of section 4 of chapter 576 of the laws of 1974 constituting the emergency tenant protection act of nineteen seventy-four made by section five of this act shall be subject to the expiration and reversion of such clause pursuant to section 46 of chapter 116 of the laws of 1997, as amended, when upon such date the provisions of section six of this act shall take effect.

SUBPART F

Section 1. Section 4 of chapter 576 of the laws of 1974 constituting the emergency tenant protection act of nineteen seventy-four is amended by adding a new section 5-b to read as follows:

S 5-B. TENANCY. NOTWITHSTANDING ANY INCONSISTENT PROVISION OF THIS ACT OR THE PROVISIONS OF ANY CONTRACT, LEASE OR RENTAL AGREEMENT, NO OWNER OR ANY AGENT THEREOF SHALL ENTER INTO A LEASE, OR OTHER RENTAL AGREEMENT FOR OCCUPANCY OF A VACANT HOUSING ACCOMMODATION SUBJECT TO THIS ACT IF THE OWNER OR ANY AGENT THEREOF HAS REASON TO KNOW THAT THE TENANT WILL NOT OCCUPY THE HOUSING ACCOMMODATION AS HIS OR HER PRIMARY RESIDENCE, OR THE TENANT IS A CORPORATION, PARTNERSHIP, OR OTHER BUSINESS OR NOT-FOR-PROFIT ENTITY, PROVIDED, HOWEVER, IF THE TENANT (I) IS A NOT-FOR-PROFIT CORPORATION, PURSUANT TO THE NOT-FOR-PROFIT CORPORATION LAW, THAT IS SOLELY ENGAGED IN ACTIVITIES TO PROVIDE HOUSING AND ADDITIONAL SUPPORT SERVICES, IF ANY, TO LOW-INCOME OR VULNERABLE MEMBERS OF THE POPULATION, AS DETERMINED BY THE COMMISSIONER OF THE DIVISION OF HOUSING AND COMMUNITY RENEWAL, OR (II) IS A CORPORATION, PARTNERSHIP OR OTHER BUSINESS THAT IS PROVIDING AN OFFICER, PARTNER, EMPLOYEE OR OTHER NATURAL PERSON PARTICIPATING IN THE DAY-TO-DAY OPERATIONS WITH A DWELLING UNIT, WHICH SHALL BE OCCUPIED AS THE INDIVIDUAL'S PRIMARY RESIDENCE, AN OWNER OR AGENT THEREOF MAY ENTER INTO A LEASE, OR OTHER RENTAL AGREEMENT FOR OCCUPANCY OF A VACANT HOUSING ACCOMMODATION SUBJECT TO THIS ACT.

S 2. Clause (i) of paragraph 3 of subdivision a of section 12 of section 4 of chapter 576 of the laws of 1974 constituting the emergency tenant protection act of nineteen seventy-four, as amended by chapter 480 of the laws of 2009, is amended to read as follows:

(i) to have violated an order of the division OR SECTION FIVE-B OF THIS ACT the commissioner may impose by administrative order after hearing, a civil penalty in the amount of one thousand dollars for the first such offense and two thousand dollars for each subsequent offense; or

S 3. Section 26-512 of the administrative code of the city of New York is amended by adding a new subdivision g to read as follows:

G. NOTWITHSTANDING ANY INCONSISTENT PROVISION OF LAW OR THE PROVISIONS OF ANY CONTRACT, LEASE OR RENTAL AGREEMENT, NO OWNER OR ANY AGENT THEREOF SHALL ENTER INTO A LEASE, OR OTHER RENTAL AGREEMENT FOR OCCUPANCY OF A VACANT HOUSING ACCOMMODATION SUBJECT TO THIS CHAPTER IF THE OWNER OR ANY AGENT THEREOF HAS REASON TO KNOW THAT THE TENANT WILL NOT OCCUPY THE

HOUSING ACCOMMODATION AS HIS OR HER PRIMARY RESIDENCE, OR THE TENANT IS A CORPORATION, PARTNERSHIP, OR OTHER BUSINESS OR NOT-FOR-PROFIT ENTITY, PROVIDED, HOWEVER, IF THE TENANT (I) IS A NOT-FOR-PROFIT CORPORATION, PURSUANT TO THE NOT-FOR-PROFIT CORPORATION LAW, THAT IS SOLELY ENGAGED IN ACTIVITIES TO PROVIDE HOUSING AND ADDITIONAL SUPPORT SERVICES, IF ANY, TO LOW-INCOME OR VULNERABLE MEMBERS OF THE POPULATION, AS DETERMINED BY THE COMMISSIONER OF THE DIVISION OF HOUSING AND COMMUNITY RENEWAL, OR (II) IS A CORPORATION, PARTNERSHIP OR OTHER BUSINESS THAT IS PROVIDING AN OFFICER, PARTNER, EMPLOYEE OR OTHER NATURAL PERSON PARTICIPATING IN THE DAY-TO-DAY OPERATIONS WITH A DWELLING UNIT, WHICH SHALL BE OCCUPIED AS THE INDIVIDUAL'S PRIMARY RESIDENCE, AN OWNER OR AGENT THEREOF MAY ENTER INTO A LEASE, OR OTHER RENTAL AGREEMENT FOR OCCUPANCY OF A VACANT HOUSING ACCOMMODATION SUBJECT TO THIS CHAPTER.

S 4. Paragraph 1 of subdivision c of section 26-516 of the administrative code of the city of New York, as amended by chapter 480 of the laws of 2009, is amended to read as follows:

(1) to have violated an order of the division OR SUBDIVISION G OF SECTION 26-512 OF THIS CHAPTER the commissioner may impose by administrative order after hearing, a civil penalty in the amount of one thousand dollars for the first such offense and two thousand dollars for each subsequent offense; or

S 5. Severability. If any provision of this act, or any application of any provision of this act, is held to be invalid, that shall not affect the validity or effectiveness of any other provision of this act, any other application of any provision of this act, or any other provision of any law or code amended by this act.

S 6. This act shall take effect on the sixtieth day after it shall have become a law; provided that:

(a) the amendments to the emergency tenant protection act of nineteen seventy-four made by sections one and two of this act shall expire on the same date as such act expires and shall not affect the expiration of such act as provided in section 17 of chapter 576 of the laws of 1974; and

(b) the amendments to sections 26-512 and 26-516 of the administrative code of the city of New York made by sections three and four of this act shall expire on the same date as such sections expire and shall not affect the expiration of such sections as provided in section 26-520 of such code.

SUBPART G

Section 1. The section heading of section 467-b of the real property tax law, as amended by section 1 of chapter 188 of the laws of 2005, is amended to read as follows:

Tax abatement for rent-controlled and rent regulated property occupied by senior citizens or persons with disabilities OR PERSONS PAYING A MAXIMUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THEIR HOUSEHOLD.

S 2. Paragraph b of subdivision 1 of section 467-b of the real property tax law, as amended by section 1 of chapter 188 of the laws of 2005, is amended to read as follows:

b. "Head of the household" means a person (i) who is sixty-two years of age or older, or (ii) who qualifies as a person with a disability pursuant to subdivision five of this section, OR (III) WHO PAYS A MAXIMUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED

INCOME OF ALL MEMBERS OF THEIR HOUSEHOLD, and is entitled to the possession or to the use or occupancy of a dwelling unit;

S 3. Subdivision 2 of section 467-b of the real property tax law, as amended by chapter 747 of the laws of 1985, is amended to read as follows:

2. The governing body of any municipal corporation is hereby authorized and empowered to adopt, after public hearing, in accordance with the provisions of this section, a local law, ordinance or resolution providing for the abatement of taxes of said municipal corporation imposed on real property containing a dwelling unit as defined herein by one of the following amounts: (a) where the head of the household does not receive a monthly allowance for shelter pursuant to the social services law, an amount not in excess of that portion of any increase in maximum rent or legal regulated rent which causes such maximum rent or legal regulated rent to exceed one-third of the combined income of all members of the household; or

(b) WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A PERSON PAYING A MAXIMUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD AND DOES NOT RECEIVE A MONTHLY ALLOWANCE FOR SHELTER PURSUANT TO THE SOCIAL SERVICES LAW, AN AMOUNT NOT IN EXCESS OF THAT PORTION OF ANY INCREASE IN MAXIMUM RENT OR LEGAL REGULATED RENT WHICH CAUSES SUCH MAXIMUM RENT OR LEGAL REGULATED RENT TO EXCEED ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD; OR

(C) where the head of the household receives a monthly allowance for shelter pursuant to the social services law, an amount not in excess of that portion of any increase in maximum rent or legal regulated rent which is not covered by the maximum allowance for shelter which such person is entitled to receive pursuant to the social services law.

S 4. Paragraph a of subdivision 3 of section 467-b of the real property tax law, as amended by section 1 of part U of chapter 55 of the laws of 2014, is amended to read as follows:

a. for a dwelling unit where the head of the household is a person sixty-two years of age or older OR WHERE THE HEAD OF THE HOUSEHOLD PAYS A MAXIMUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD, no tax abatement shall be granted if the combined income of all members of the household for the income tax year immediately preceding the date of making application exceeds four thousand dollars, or such other sum not more than twenty-five thousand dollars beginning July first, two thousand five, twenty-six thousand dollars beginning July first, two thousand six, twenty-seven thousand dollars beginning July first, two thousand seven, twenty-eight thousand dollars beginning July first, two thousand eight, twenty-nine thousand dollars beginning July first, two thousand nine, and fifty thousand dollars beginning July first, two thousand fourteen, as may be provided by the local law, ordinance or resolution adopted pursuant to this section, provided that when the head of the household retires before the commencement of such income tax year and the date of filing the application, the income for such year may be adjusted by excluding salary or earnings and projecting his or her retirement income over the entire period of such year.

S 5. Paragraph d of subdivision 1 of section 467-c of the real property tax law, as separately amended by chapters 188 and 205 of the laws of 2005, and subparagraph 1 of paragraph d as amended by section 2 of part U of chapter 55 of the laws of 2014, is amended to read as follows:

d. "Eligible head of the household" means (1) a person or his or her spouse who is sixty-two years of age or older, OR A PERSON WHO PAYS A MAXIMUM RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD, and is entitled to the possession or to the use and occupancy of a dwelling unit, provided, however, with respect to a dwelling which was subject to a mortgage insured or initially insured by the federal government pursuant to section two hundred thirteen of the National Housing Act, as amended "eligible head of the household" shall be limited to that person or his or her spouse who was entitled to possession or the use and occupancy of such dwelling unit at the time of termination of such mortgage, and whose income when combined with the income of all other members of the household, does not exceed six thousand five hundred dollars for the taxable period, or such other sum not less than sixty-five hundred dollars nor more than twenty-five thousand dollars beginning July first, two thousand five, twenty-six thousand dollars beginning July first, two thousand six, twenty-seven thousand dollars beginning July first, two thousand seven, twenty-eight thousand dollars beginning July first, two thousand eight, twenty-nine thousand dollars beginning July first, two thousand nine, and fifty thousand dollars beginning July first, two thousand fourteen, as may be provided by local law; or (2) a person with a disability as defined in this subdivision.

S 6. Subparagraph (1) of paragraph a of subdivision 3 of section 467-c of the real property tax law, as amended by chapter 747 of the laws of 1985, is amended to read as follows:

(1) where the eligible head of the household WHO IS EITHER SIXTY-TWO YEARS OF AGE OR OLDER OR IS DISABLED does not receive a monthly allowance for shelter pursuant to the social services law, the amount by which increases in the maximum rent subsequent to such person's eligibility date have resulted in the maximum rent exceeding one-third of the combined income of all members of the household for the taxable period, OR WHERE THE ELIGIBLE HEAD OF THE HOUSEHOLD IS A PERSON WHO PAYS A MAXIMUM RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD DOES NOT RECEIVE A MONTHLY ALLOWANCE FOR SHELTER PURSUANT TO THE SOCIAL SERVICES LAW, THE AMOUNT BY WHICH INCREASES IN THE MAXIMUM RENT SUBSEQUENT TO SUCH PERSON'S DATE HAVE RESULTED IN THE MAXIMUM RENT EXCEEDING ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD FOR THE TAXABLE PERIOD, except that in no event shall a rent increase exemption order/tax abatement certificate become effective prior to January first, nineteen hundred seventy-six; or

S 7. The state comptroller shall annually pay to each city providing real property tax abatements pursuant to sections 467-v and 467-c of the real property tax law an amount equal to 10 per centum of the real property tax revenue lost during the city fiscal year due to the implementation of the provisions of this act. Each city eligible for state payments pursuant to this section shall provide the state comptroller with such information as he or she shall deem necessary.

S 8. This act shall take effect July 1, 2015; provided however, that

a. the amendments to section 467-b of the real property tax law, made by sections one, two, three and four of this act shall be subject to the expiration and reversion of such section pursuant to section 17 of chapter 576 of the laws of 1974, and shall expire and be deemed repealed therewith;

b. the amendments to paragraph a of subdivision 3 of section 467-b of the real property tax law, made by section four of this act shall be subject to the expiration of such paragraph pursuant to section 4 of

part U of chapter 55 of the laws of 2014, as amended, and shall be deemed to expire therewith; and

c. the amendments to subparagraph (1) of paragraph d of subdivision 1 of section 467-c of the real property tax law, made by section five of this act shall not affect the expiration of such subparagraph pursuant to section 4 of part U of chapter 55 of the laws of 2014, as amended, and shall expire and be deemed repealed therewith.

S 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

S 3. This act shall take effect immediately provided, however, that the applicable effective date of Subparts A through G of this act shall be as specifically set forth in the last section of such Subparts.

PART B

Section 1. Section 421-a of the real property tax law is amended by adding two new subdivisions 16 and 17 to read as follows:

16. (A) DEFINITIONS. FOR THE PURPOSES OF THIS SUBDIVISION:

(I) "421-A BENEFITS" SHALL MEAN EXEMPTION FROM REAL PROPERTY TAXATION PURSUANT TO THIS SUBDIVISION.

(II) "AFFORDABILITY OPTION A" SHALL MEAN THAT, WITHIN ANY ELIGIBLE SITE LOCATED EITHER ONSITE OR OFFSITE: (A) NOT LESS THAN TEN PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING FORTY PERCENT UNITS, (B) NOT LESS THAN AN ADDITIONAL TEN PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING SIXTY PERCENT UNITS, (C) NOT LESS THAN AN ADDITIONAL FIVE PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNITS, AND (D) SUCH ELIGIBLE SITE IS DEVELOPED WITHOUT THE SUBSTANTIAL ASSISTANCE OF GRANTS, LOANS OR SUBSIDIES PROVIDED BY A FEDERAL, STATE OR LOCAL GOVERNMENTAL AGENCY OR INSTRUMENTALITY PURSUANT TO A PROGRAM FOR THE DEVELOPMENT OF AFFORDABLE HOUSING, EXCEPT THAT SUCH ELIGIBLE SITE MAY RECEIVE TAX EXEMPT BOND PROCEEDS AND FOUR PERCENT TAX CREDITS.

(III) "AFFORDABILITY OPTION B" SHALL MEAN THAT, WITHIN ANY ELIGIBLE SITE LOCATED EITHER ONSITE OR OFFSITE: (A) NOT LESS THAN TEN PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING SEVENTY PERCENT UNITS, AND (B) NOT LESS THAN AN ADDITIONAL TWENTY PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNITS.

(IV) "AFFORDABILITY OPTION C" SHALL MEAN THAT, WITHIN ANY ELIGIBLE SITE LOCATED EITHER ONSITE OR OFFSITE: (A) NOT LESS THAN THIRTY PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNITS, AND (B) SUCH ELIGIBLE SITE IS DEVELOPED WITHOUT THE SUBSTANTIAL ASSISTANCE OF GRANTS, LOANS OR SUBSIDIES PROVIDED BY A FEDERAL, STATE OR LOCAL GOVERNMENTAL AGENCY OR INSTRUMENTALITY PURSUANT TO A PROGRAM FOR THE DEVELOPMENT OF AFFORDABLE HOUSING.

(V) "AFFORDABILITY OPTION D" SHALL ONLY APPLY TO A HOMEOWNERSHIP PROJECT, OF WHICH TWENTY-FIVE PERCENT OF THE UNITS SHALL HAVE AN AVERAGE ASSESSED VALUE NOT TO EXCEED SEVENTY-FIVE THOUSAND DOLLARS.

(VI) "AFFORDABILITY PERCENTAGE" SHALL MEAN A FRACTION, THE NUMERATOR OF WHICH IS THE NUMBER OF AFFORDABLE HOUSING UNITS IN AN ELIGIBLE SITE

AND THE DENOMINATOR OF WHICH IS THE TOTAL NUMBER OF DWELLING UNITS IN SUCH ELIGIBLE SITE.

(VII) "AFFORDABLE HOUSING FORTY PERCENT UNIT" SHALL MEAN A DWELLING UNIT THAT: (A) IS SITUATED WITHIN THE ELIGIBLE SITE FOR WHICH 421-A BENEFITS ARE GRANTED, AND (B) UPON INITIAL RENTAL AND UPON EACH SUBSEQUENT RENTAL FOLLOWING A VACANCY DURING THE RESTRICTION PERIOD, IS AFFORDABLE TO AND RESTRICTED TO OCCUPANCY BY INDIVIDUALS OR FAMILIES WHOSE HOUSEHOLD INCOME DOES NOT EXCEED FORTY PERCENT OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, AT THE TIME THAT SUCH HOUSEHOLD INITIALLY OCCUPIES SUCH DWELLING UNIT.

(VIII) "AFFORDABLE HOUSING SIXTY PERCENT UNIT" SHALL MEAN A DWELLING UNIT THAT: (A) IS SITUATED WITHIN THE ELIGIBLE SITE FOR WHICH 421-A BENEFITS ARE GRANTED, AND (B) UPON INITIAL RENTAL AND UPON EACH SUBSEQUENT RENTAL FOLLOWING A VACANCY DURING THE RESTRICTION PERIOD, IS AFFORDABLE TO AND RESTRICTED TO OCCUPANCY BY INDIVIDUALS OR FAMILIES WHOSE HOUSEHOLD INCOME DOES NOT EXCEED SIXTY PERCENT OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, AT THE TIME THAT SUCH HOUSEHOLD INITIALLY OCCUPIES SUCH DWELLING UNIT.

(IX) "AFFORDABLE HOUSING SEVENTY PERCENT UNIT" SHALL MEAN A DWELLING UNIT THAT: (A) IS SITUATED WITHIN THE ELIGIBLE SITE FOR WHICH 421-A BENEFITS ARE GRANTED, AND (B) UPON INITIAL RENTAL AND UPON EACH SUBSEQUENT RENTAL FOLLOWING A VACANCY DURING THE RESTRICTION PERIOD, IS AFFORDABLE TO AND RESTRICTED TO OCCUPANCY BY INDIVIDUALS OR FAMILIES WHOSE HOUSEHOLD INCOME DOES NOT EXCEED SEVENTY PERCENT OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, AT THE TIME THAT SUCH HOUSEHOLD INITIALLY OCCUPIES SUCH DWELLING UNIT.

(X) "AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNIT" SHALL MEAN A DWELLING UNIT THAT: (A) IS SITUATED WITHIN THE ELIGIBLE SITE FOR WHICH 421-A BENEFITS ARE GRANTED, AND (B) UPON INITIAL RENTAL AND UPON EACH SUBSEQUENT RENTAL FOLLOWING A VACANCY DURING THE RESTRICTION PERIOD, IS AFFORDABLE TO AND RESTRICTED TO OCCUPANCY BY INDIVIDUALS OR FAMILIES WHOSE HOUSEHOLD INCOME DOES NOT EXCEED ONE HUNDRED THIRTY PERCENT OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, AT THE TIME THAT SUCH HOUSEHOLD INITIALLY OCCUPIES SUCH DWELLING UNIT.

(XI) "AFFORDABLE HOUSING UNIT" SHALL MEAN, COLLECTIVELY AND INDIVIDUALLY, AFFORDABLE HOUSING FORTY PERCENT UNITS, AFFORDABLE HOUSING SIXTY PERCENT UNITS, AFFORDABLE HOUSING SEVENTY PERCENT UNITS, AND AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNITS.

(XII) "AGENCY" SHALL MEAN THE DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT.

(XIII) "APPLICATION" SHALL MEAN AN APPLICATION FOR 421-A BENEFITS.

(XIV) "BUILDING SERVICE EMPLOYEE" SHALL MEAN ANY PERSON WHO IS REGULARLY EMPLOYED AT, AND PERFORMS WORK IN CONNECTION WITH THE CARE OR MAINTENANCE OF, AN ELIGIBLE SITE, INCLUDING, BUT NOT LIMITED TO, A WATCHMAN, GUARD, DOORMAN, BUILDING CLEANER, PORTER, HANDYMAN, JANITOR, GARDENER, GROUNDSKEEPER, ELEVATOR OPERATOR AND STARTER, AND WINDOW CLEANER, BUT NOT INCLUDING PERSONS REGULARLY SCHEDULED TO WORK FEWER THAN EIGHT HOURS PER WEEK AT THE ELIGIBLE SITE.

(XV) "COMMENCEMENT DATE" SHALL MEAN, WITH RESPECT TO ANY ELIGIBLE MULTIPLE DWELLING, THE DATE UPON WHICH EXCAVATION AND CONSTRUCTION OF INITIAL FOOTINGS AND FOUNDATIONS LAWFULLY BEGINS IN GOOD FAITH OR, FOR AN ELIGIBLE CONVERSION, THE DATE UPON WHICH THE ACTUAL CONSTRUCTION OF THE CONVERSION, ALTERATION OR IMPROVEMENT OF THE PRE-EXISTING BUILDING OR STRUCTURE LAWFULLY BEGINS IN GOOD FAITH.

(XVI) "COMPLETION DATE" SHALL MEAN THE DATE UPON WHICH THE LOCAL DEPARTMENT OF BUILDINGS ISSUES THE FIRST TEMPORARY OR PERMANENT CERTIF-

ICATE OF OCCUPANCY COVERING ALL RESIDENTIAL AREAS OF AN ELIGIBLE MULTIPLE DWELLING.

(XVII) "CONSTRUCTION PERIOD" SHALL MEAN, WITH RESPECT TO ANY ELIGIBLE MULTIPLE DWELLING, A PERIOD: (A) BEGINNING ON THE LATER OF THE COMMENCEMENT DATE OF SUCH ELIGIBLE MULTIPLE DWELLING OR THREE YEARS BEFORE THE COMPLETION DATE OF SUCH ELIGIBLE MULTIPLE DWELLING, AND (B) ENDING ON THE DAY PRECEDING THE COMPLETION DATE OF SUCH ELIGIBLE MULTIPLE DWELLING.

(XVIII) "ELIGIBLE CONVERSION" SHALL MEAN THE CONVERSION, ALTERATION OR IMPROVEMENT OF A PRE-EXISTING BUILDING OR STRUCTURE RESULTING IN A MULTIPLE DWELLING IN WHICH NO MORE THAN FORTY-NINE PERCENT OF THE FLOOR AREA CONSISTS OF SUCH PRE-EXISTING BUILDING OR STRUCTURE.

(XIX) "ELIGIBLE MULTIPLE DWELLING" SHALL MEAN A MULTIPLE DWELLING THAT MAY INCLUDE BOTH ONSITE AND OFFSITE UNITS OR HOMEOWNERSHIP PROJECT CONTAINING SIX OR MORE DWELLING UNITS CREATED THROUGH NEW CONSTRUCTION OR ELIGIBLE CONVERSION FOR WHICH THE COMMENCEMENT DATE IS AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN AND ON OR BEFORE JUNE FIFTEENTH, TWO THOUSAND TWENTY-ONE, AND FOR WHICH THE COMPLETION DATE IS ON OR BEFORE JUNE FIFTEENTH, TWO THOUSAND TWENTY-FIVE.

(XX) "ELIGIBLE SITE" SHALL MEAN EITHER: (A) A TAX LOT CONTAINING AN ELIGIBLE MULTIPLE DWELLING, OR (B) A ZONING LOT CONTAINING TWO OR MORE ELIGIBLE MULTIPLE DWELLINGS THAT ARE PART OF A SINGLE APPLICATION.

(XXI) "FISCAL OFFICER" SHALL MEAN THE COMPTROLLER OR OTHER ANALOGOUS OFFICER IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE.

(XXII) "FLOOR AREA" SHALL MEAN "FLOOR AREA" AS DEFINED IN THE NEW YORK CITY ZONING RESOLUTION.

(XXIII) "FOUR PERCENT TAX CREDITS" SHALL MEAN FEDERAL LOW INCOME HOUSING TAX CREDITS COMPUTED IN ACCORDANCE WITH CLAUSE (II) OF SUBPARAGRAPH (B) OF PARAGRAPH ONE OF SUBSECTION (B) OF SECTION FORTY-TWO OF THE INTERNAL REVENUE CODE OF NINETEEN HUNDRED EIGHTY-SIX, AS AMENDED.

(XXIV) "HOMEOWNERSHIP PROJECT" SHALL MEAN A MULTIPLE DWELLING OR PORTION THEREOF OPERATED AS CONDOMINIUM OR COOPERATIVE HOUSING, HOWEVER, IT SHALL NOT INCLUDE A MULTIPLE DWELLING OR PORTION THEREOF OPERATED AS COOPERATIVE OR CONDOMINIUM HOUSING LOCATED WITHIN THE BOROUGH OF MANHATTAN.

(XXV) "MARKET UNIT" SHALL MEAN A DWELLING UNIT IN AN ELIGIBLE MULTIPLE DWELLING OTHER THAN AN AFFORDABLE HOUSING UNIT.

(XXVI) "MULTIPLE DWELLING" SHALL HAVE THE MEANING SET FORTH IN THE MULTIPLE DWELLING LAW.

(XXVII) "NON-RESIDENTIAL TAX LOT" SHALL MEAN A TAX LOT THAT DOES NOT CONTAIN ANY DWELLING UNITS.

(XXVIII) "RENT STABILIZATION" SHALL MEAN, COLLECTIVELY, THE RENT STABILIZATION LAW OF NINETEEN HUNDRED SIXTY-NINE, THE RENT STABILIZATION CODE, AND THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN HUNDRED SEVENTY-FOUR, ALL AS IN EFFECT AS OF THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT ADDED THIS SUBDIVISION OR AS AMENDED THEREAFTER, TOGETHER WITH ANY SUCCESSOR STATUTES OR REGULATIONS ADDRESSING SUBSTANTIALLY THE SAME SUBJECT MATTER.

(XXIX) "RENTAL PROJECT" SHALL MEAN AN ELIGIBLE SITE IN WHICH ALL DWELLING UNITS INCLUDED IN ANY APPLICATION ARE OPERATED AS RENTAL HOUSING.

(XXX) "RESIDENTIAL TAX LOT" SHALL MEAN A TAX LOT THAT CONTAINS DWELLING UNITS.

(XXXI) "RESTRICTION PERIOD" SHALL MEAN A PERIOD COMMENCING ON THE COMPLETION DATE AND EXPIRING ON THE THIRTY-FIFTH ANNIVERSARY OF THE

COMPLETION DATE, NOTWITHSTANDING ANY EARLIER TERMINATION OR REVOCATION OF 421-A BENEFITS.

(XXXII) "TAX EXEMPT BOND PROCEEDS" SHALL MEAN THE PROCEEDS OF AN EXEMPT FACILITY BOND, AS DEFINED IN PARAGRAPH SEVEN OF SUBSECTION (A) OF SECTION ONE HUNDRED FORTY-TWO OF THE INTERNAL REVENUE CODE OF NINETEEN HUNDRED EIGHTY-SIX, AS AMENDED, THE INTEREST UPON WHICH IS EXEMPT FROM TAXATION UNDER SECTION ONE HUNDRED THREE OF THE INTERNAL REVENUE CODE OF NINETEEN HUNDRED EIGHTY-SIX, AS AMENDED.

(XXXIII) "THIRTY-FIVE YEAR BENEFIT" SHALL MEAN: (A) FOR THE CONSTRUCTION PERIOD, A ONE HUNDRED PERCENT EXEMPTION FROM REAL PROPERTY TAXATION, OTHER THAN ASSESSMENTS FOR LOCAL IMPROVEMENTS, (B) FOR THE FIRST TWENTY-FIVE YEARS OF THE RESTRICTION PERIOD, A ONE HUNDRED PERCENT EXEMPTION FROM REAL PROPERTY TAXATION, OTHER THAN ASSESSMENTS FOR LOCAL IMPROVEMENTS, AND (C) FOR THE FINAL TEN YEARS OF THE RESTRICTION PERIOD, AN EXEMPTION FROM REAL PROPERTY TAXATION, OTHER THAN ASSESSMENTS FOR LOCAL IMPROVEMENTS, EQUAL TO THE AFFORDABILITY PERCENTAGE.

(B) BENEFIT. IN CITIES HAVING A POPULATION OF ONE MILLION OR MORE, NOTWITHSTANDING THE PROVISIONS OF ANY OTHER SUBDIVISION OF THIS SECTION OR OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, NEW ELIGIBLE SITES, EXCEPT HOTELS, THAT COMPLY WITH THE PROVISIONS OF THIS SUBDIVISION SHALL BE EXEMPT FROM REAL PROPERTY TAXATION, OTHER THAN ASSESSMENTS FOR LOCAL IMPROVEMENTS, IN THE AMOUNTS AND FOR THE PERIODS SPECIFIED IN THIS PARAGRAPH. A RENTAL PROJECT THAT MEETS ALL OF THE APPLICABLE REQUIREMENTS OF THIS SUBDIVISION SHALL RECEIVE A THIRTY-FIVE YEAR BENEFIT. A HOMEOWNERSHIP PROJECT SHALL BE ELIGIBLE FOR, AND SHALL RECEIVE, 421-A BENEFITS CONSISTENT WITH THE APPLICABLE REQUIREMENTS OF THIS SUBDIVISION, HOWEVER NO SUCH BENEFIT SHALL BE AWARDED FOR ANY HOMEOWNERSHIP PROJECTS UNTIL THE MAYOR OF THE CITY OF NEW YORK HAS ENTERED INTO A MEMORANDUM OF UNDERSTANDING WITH AFFECTED PARTIES ASSOCIATED WITH THE CONSTRUCTION OF ANY SUCH PROJECTS TO ENSURE ADEQUATE WAGES ARE ESTABLISHED FOR ANY SUCH CONSTRUCTION. FOR ANY DWELLING UNITS LOCATED OFF-SITE, HOWEVER, THE BENEFIT FOR SUCH UNITS SHALL BE NO LESS THAN FIFTEEN YEARS AND NO MORE THAN TWENTY YEARS AS DETERMINED BY THE AGENCY PURSUANT TO REGULATION PER BOROUGH. ANY BENEFIT SO DETERMINED SHALL PROVIDE A ONE HUNDRED PERCENT EXEMPTION FROM REAL PROPERTY TAXATION, OTHER THAN ASSESSMENTS FOR LOCAL IMPROVEMENTS FOR TWO-THIRDS OF THE BENEFIT PERIOD AND FOR THE FINAL ONE-THIRD OF THE BENEFIT PERIOD, AN EXEMPTION FROM REAL PROPERTY TAXES, OTHER THAN ASSESSMENTS FOR LOCAL IMPROVEMENTS, EQUAL TO THE AFFORDABILITY PERCENTAGE.

(C) TAX PAYMENTS. IN ADDITION TO ANY OTHER AMOUNTS PAYABLE PURSUANT TO THIS SUBDIVISION, THE OWNER OF ANY ELIGIBLE SITE RECEIVING 421-A BENEFITS SHALL PAY, IN EACH TAX YEAR IN WHICH SUCH 421-A BENEFITS ARE IN EFFECT, REAL PROPERTY TAXES AND ASSESSMENTS AS FOLLOWS:

(I) WITH RESPECT TO EACH ELIGIBLE MULTIPLE DWELLING CONSTRUCTED ON SUCH ELIGIBLE SITE, REAL PROPERTY TAXES ON THE ASSESSED VALUATION OF SUCH LAND AND ANY IMPROVEMENTS THEREON IN EFFECT DURING THE TAX YEAR PRIOR TO THE COMMENCEMENT DATE OF SUCH ELIGIBLE MULTIPLE DWELLING, WITHOUT REGARD TO ANY EXEMPTION FROM OR ABATEMENT OF REAL PROPERTY TAXATION IN EFFECT DURING SUCH TAX YEAR, WHICH REAL PROPERTY TAXES SHALL BE CALCULATED USING THE TAX RATE IN EFFECT AT THE TIME SUCH TAXES ARE DUE; AND

(II) ALL ASSESSMENTS FOR LOCAL IMPROVEMENTS.

(D) LIMITATION ON BENEFITS FOR NON-RESIDENTIAL SPACE. IF THE AGGREGATE FLOOR AREA OF COMMERCIAL, COMMUNITY FACILITY AND ACCESSORY USE SPACE IN AN ELIGIBLE SITE, OTHER THAN PARKING WHICH IS LOCATED NOT MORE THAN TWENTY-THREE FEET ABOVE THE CURB LEVEL, EXCEEDS TWELVE PERCENT OF THE

AGGREGATE FLOOR AREA IN SUCH ELIGIBLE SITE, ANY 421-A BENEFITS SHALL BE REDUCED BY A PERCENTAGE EQUAL TO SUCH EXCESS. IF AN ELIGIBLE SITE CONTAINS MULTIPLE TAX LOTS, THE TAX ARISING OUT OF SUCH REDUCTION IN 421-A BENEFITS SHALL FIRST BE APPORTIONED PRO RATA AMONG ANY NON-RESIDENTIAL TAX LOTS. AFTER ANY SUCH NON-RESIDENTIAL TAX LOTS ARE FULLY TAXABLE, THE REMAINDER OF THE TAX ARISING OUT OF SUCH REDUCTION IN 421-A BENEFITS, IF ANY, SHALL BE APPORTIONED PRO RATA AMONG THE REMAINING RESIDENTIAL TAX LOTS.

(E) CALCULATION OF BENEFIT. BASED ON THE CERTIFICATION OF THE AGENCY CERTIFYING THE APPLICANT'S ELIGIBILITY FOR 421-A BENEFITS, THE ASSESSORS SHALL CERTIFY TO THE COLLECTING OFFICER THE AMOUNT OF TAXES TO BE EXEMPTED. ADDITIONALLY, FOR HOMEOWNERSHIP PROJECTS, THE ASSESSOR SHALL PROVIDE GUIDANCE AND INFORMATION TO THE DEVELOPER OF SUCH PROJECT INCLUDING AN ASSESSMENT BEFORE THE SALE OF ANY SUCH UNIT THAT REQUIRES AN ASSESSED VALUE NOT TO EXCEED SEVENTY-FIVE THOUSAND DOLLARS.

(F) AFFORDABILITY REQUIREMENTS. DURING THE RESTRICTION PERIOD, A RENTAL PROJECT SHALL COMPLY WITH EITHER AFFORDABILITY OPTION A, AFFORDABILITY OPTION B, OR AFFORDABILITY OPTION C OR FOR PURPOSES OF A HOMEOWNERSHIP PROJECT, SUCH PROJECT SHALL COMPLY WITH AFFORDABILITY OPTION D. SUCH ELECTION SHALL BE MADE IN THE APPLICATION AND SHALL NOT THEREAFTER BE CHANGED. THE RENTAL PROJECT SHALL ALSO COMPLY WITH ALL PROVISIONS OF THIS PARAGRAPH DURING THE RESTRICTION PERIOD AND WITH SUBPARAGRAPH (III) OF THIS PARAGRAPH BOTH DURING AND AFTER THE RESTRICTION PERIOD TO THE EXTENT PROVIDED IN SUCH SUBPARAGRAPH.

(I) ALL RENTAL DWELLING UNITS IN AN ELIGIBLE MULTIPLE DWELLING WHERE SUCH UNITS ARE IN THE SAME DWELLING SHALL BE ACCESSED THROUGH THE SAME STREET ENTRANCES AND LOBBIES, AND NO SUCH ENTRANCE OR LOBBY SHALL SERVE SOME RENTAL DWELLING UNITS TO THE EXCLUSION OF OTHERS.

(II) UNLESS PREEMPTED BY THE REQUIREMENTS OF A FEDERAL, STATE OR LOCAL HOUSING PROGRAM, EITHER: (A) THE AFFORDABLE HOUSING UNITS IN AN ELIGIBLE SITE CONTAINING RENTAL UNITS SHALL HAVE A UNIT MIX PROPORTIONAL TO THE MARKET UNITS, OR (B) AT LEAST FIFTY PERCENT OF THE AFFORDABLE HOUSING UNITS IN AN ELIGIBLE SITE CONTAINING RENTAL UNITS SHALL HAVE TWO OR MORE BEDROOMS AND NO MORE THAN TWENTY-FIVE PERCENT OF THE AFFORDABLE HOUSING UNITS SHALL HAVE LESS THAN ONE BEDROOM.

(III) NOTWITHSTANDING ANY PROVISION OF RENT STABILIZATION TO THE CONTRARY, THE RENTS OF ALL AFFORDABLE HOUSING UNITS SHALL BE FULLY SUBJECT TO RENT STABILIZATION DURING THE RESTRICTION PERIOD, PROVIDED THAT TENANTS HOLDING A LEASE AND IN OCCUPANCY OF SUCH AFFORDABLE HOUSING UNITS AT THE EXPIRATION OF THE RESTRICTION PERIOD SHALL HAVE THE RIGHT TO REMAIN AS RENT STABILIZED TENANTS FOR THE DURATION OF THEIR OCCUPANCY.

(IV) ALL RENT STABILIZATION REGISTRATIONS REQUIRED TO BE FILED PURSUANT TO SUBPARAGRAPH (III) OF THIS PARAGRAPH SHALL CONTAIN A DESIGNATION THAT SPECIFICALLY IDENTIFIES AFFORDABLE HOUSING UNITS CREATED PURSUANT TO THIS SUBDIVISION AS "421-A AFFORDABLE HOUSING UNITS" AND SHALL CONTAIN AN EXPLANATION OF THE REQUIREMENTS THAT APPLY TO ALL SUCH AFFORDABLE HOUSING UNITS.

(V) FAILURE TO COMPLY WITH THE PROVISIONS OF THIS PARAGRAPH THAT REQUIRE THE CREATION, MAINTENANCE, RENT STABILIZATION COMPLIANCE AND OCCUPANCY OF AFFORDABLE HOUSING UNITS OR FOR PURPOSES OF A HOMEOWNERSHIP PROJECT THE FAILURE TO COMPLY WITH AFFORDABILITY OPTION D SHALL RESULT IN REVOCATION OF ANY 421-A BENEFITS FOR THE PERIOD OF SUCH NON-COMPLIANCE.

(VI) NOTHING IN THIS SUBDIVISION SHALL: (A) PROHIBIT THE OCCUPANCY OF AN AFFORDABLE HOUSING UNIT BY INDIVIDUALS OR FAMILIES WHOSE INCOME AT

ANY TIME IS LESS THAN THE MAXIMUM PERCENTAGE OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, SPECIFIED FOR SUCH AFFORDABLE HOUSING UNIT PURSUANT TO THIS SUBDIVISION, OR (B) PROHIBIT THE OWNER OF AN ELIGIBLE SITE FROM REQUIRING, UPON INITIAL RENTAL OR UPON ANY RENTAL FOLLOWING A VACANCY, THE OCCUPANCY OF ANY AFFORDABLE HOUSING UNIT BY SUCH LOWER INCOME INDIVIDUALS OR FAMILIES.

(VII) FOLLOWING ISSUANCE OF A TEMPORARY CERTIFICATE OF OCCUPANCY AND UPON EACH VACANCY THEREAFTER, AN AFFORDABLE HOUSING UNIT SHALL PROMPTLY BE OFFERED FOR RENTAL BY INDIVIDUALS OR FAMILIES WHOSE INCOME DOES NOT EXCEED THE MAXIMUM PERCENTAGE OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, SPECIFIED FOR SUCH AFFORDABLE HOUSING UNIT PURSUANT TO THIS SUBDIVISION AND WHO INTEND TO OCCUPY SUCH AFFORDABLE HOUSING UNIT AS THEIR PRIMARY RESIDENCE. AN AFFORDABLE HOUSING UNIT SHALL NOT BE: (A) RENTED TO A CORPORATION, PARTNERSHIP OR OTHER ENTITY, OR (B) HELD OFF THE MARKET FOR A PERIOD LONGER THAN IS REASONABLY NECESSARY TO PERFORM REPAIRS NEEDED TO MAKE SUCH AFFORDABLE HOUSING UNIT AVAILABLE FOR OCCUPANCY.

(VIII) AN AFFORDABLE HOUSING UNIT SHALL NOT BE RENTED ON A TEMPORARY, TRANSIENT OR SHORT-TERM BASIS. EVERY LEASE AND RENEWAL THEREOF FOR AN AFFORDABLE HOUSING UNIT SHALL BE FOR A TERM OF ONE OR TWO YEARS, AT THE OPTION OF THE TENANT.

(IX) AN AFFORDABLE HOUSING UNIT SHALL NOT BE CONVERTED TO COOPERATIVE OR CONDOMINIUM OWNERSHIP.

(X) THE AGENCY MAY ESTABLISH BY RULE SUCH REQUIREMENTS AS THE AGENCY DEEMS NECESSARY OR APPROPRIATE FOR: (A) THE MARKETING OF AFFORDABLE HOUSING UNITS, BOTH UPON INITIAL OCCUPANCY AND UPON ANY VACANCY, (B) MONITORING COMPLIANCE WITH THE PROVISIONS OF THIS PARAGRAPH, (C) THE MARKETING AND MONITORING OF ANY HOMEOWNERSHIP PROJECT THAT IS GRANTED AN EXEMPTION PURSUANT TO THIS SUBDIVISION, (D) APPROVAL OF AN ELIGIBLE SITE UNDER THIS SECTION THAT PROVIDES BOTH ONSITE AND OFFSITE AFFORDABLE HOUSING UNITS GRANTED PURSUANT TO A CERTIFICATE PROGRAM THAT SHALL BE ESTABLISHED BY SUCH AGENCY; AND (E) CONVENING A WORKING GROUP OF STAKEHOLDERS TO EXAMINE THE PROGRAM INCLUDING THE LABOR AND WORKFORCE CONCERNS RELATED TO CONSTRUCTION UNDER TAKEN PURSUANT TO THIS SECTION, AND THE CREATION OF AFFORDABLE HOUSING. SUCH REQUIREMENTS MAY INCLUDE, BUT NEED NOT BE LIMITED TO, RETAINING A MONITOR APPROVED BY THE AGENCY AND PAID FOR BY THE OWNER.

(XI) NOTWITHSTANDING ANY PROVISION OF THIS SUBDIVISION TO THE CONTRARY, A MARKET UNIT SHALL BE SUBJECT TO RENT STABILIZATION UNLESS, IN THE ABSENCE OF 421-A BENEFITS, THE OWNER WOULD BE ENTITLED TO REMOVE SUCH MARKET UNIT FROM RENT STABILIZATION UPON VACANCY BY REASON OF THE MONTHLY RENT EXCEEDING ANY LIMIT ESTABLISHED THEREUNDER.

(G) BUILDING SERVICE EMPLOYEES. (I) FOR THE PURPOSES OF THIS PARAGRAPH, "APPLICANT" SHALL MEAN AN APPLICANT FOR 421-A BENEFITS, ANY SUCCESSOR TO SUCH APPLICANT, OR ANY EMPLOYER OF BUILDING SERVICE EMPLOYEES FOR SUCH APPLICANT, INCLUDING, BUT NOT LIMITED TO, A PROPERTY MANAGEMENT COMPANY OR CONTRACTOR.

(II) ALL BUILDING SERVICE EMPLOYEES EMPLOYED BY THE APPLICANT AT THE ELIGIBLE SITE SHALL RECEIVE THE APPLICABLE PREVAILING WAGE FOR THE ENTIRE RESTRICTION PERIOD.

(III) THE FISCAL OFFICER SHALL HAVE THE POWER TO ENFORCE THE PROVISIONS OF THIS PARAGRAPH. IN ENFORCING SUCH PROVISIONS, THE FISCAL OFFICER SHALL HAVE THE POWER:

(A) TO INVESTIGATE OR CAUSE AN INVESTIGATION TO BE MADE TO DETERMINE THE PREVAILING WAGES FOR BUILDING SERVICE EMPLOYEES; IN MAKING SUCH INVESTIGATION, THE FISCAL OFFICER MAY UTILIZE WAGE AND FRINGE BENEFIT

DATA FROM VARIOUS SOURCES, INCLUDING, BUT NOT LIMITED TO, DATA AND DETERMINATIONS OF FEDERAL, STATE OR OTHER GOVERNMENTAL AGENCIES;

(B) TO INSTITUTE AND CONDUCT INSPECTIONS AT THE SITE OF THE WORK OR ELSEWHERE;

(C) TO EXAMINE THE BOOKS, DOCUMENTS AND RECORDS PERTAINING TO THE WAGES PAID TO, AND THE HOURS OF WORK PERFORMED BY, BUILDING SERVICE EMPLOYEES;

(D) TO HOLD HEARINGS AND, IN CONNECTION THEREWITH, TO ISSUE SUBPOENAS, ADMINISTER OATHS AND EXAMINE WITNESSES; THE ENFORCEMENT OF A SUBPOENA ISSUED UNDER THIS PARAGRAPH SHALL BE REGULATED BY THE CIVIL PRACTICE LAW AND RULES;

(E) TO MAKE A CLASSIFICATION BY CRAFT, TRADE OR OTHER GENERALLY RECOGNIZED OCCUPATIONAL CATEGORY OF THE BUILDING SERVICE EMPLOYEES AND TO DETERMINE WHETHER SUCH WORK HAS BEEN PERFORMED BY THE BUILDING SERVICE EMPLOYEES IN SUCH CLASSIFICATION;

(F) TO REQUIRE THE APPLICANT TO FILE WITH THE FISCAL OFFICER A RECORD OF THE WAGES ACTUALLY PAID BY SUCH APPLICANT TO THE BUILDING SERVICE EMPLOYEES AND OF THEIR HOURS OF WORK;

(G) TO DELEGATE ANY OF THE FOREGOING POWERS TO HIS OR HER DEPUTY OR OTHER AUTHORIZED REPRESENTATIVE; AND

(H) TO PROMULGATE RULES AS HE OR SHE SHALL CONSIDER NECESSARY FOR THE PROPER EXECUTION OF THE DUTIES, RESPONSIBILITIES AND POWERS CONFERRED UPON HIM OR HER BY THE PROVISIONS OF THIS SUBPARAGRAPH.

(IV) IF THE FISCAL OFFICER FINDS THAT THE APPLICANT HAS FAILED TO COMPLY WITH THE PROVISIONS OF THIS PARAGRAPH, HE OR SHE SHALL PRESENT EVIDENCE OF SUCH NONCOMPLIANCE TO THE AGENCY.

(V) SUBPARAGRAPH (II) OF THIS PARAGRAPH SHALL NOT BE APPLICABLE TO:

(A) AN ELIGIBLE MULTIPLE DWELLING CONTAINING LESS THAN FIFTY DWELLING UNITS; OR

(B) AN ELIGIBLE MULTIPLE DWELLING WHERE THE LOCAL HOUSING AGENCY CERTIFIES THAT AT INITIAL OCCUPANCY AT LEAST FIFTY PERCENT OF THE DWELLING UNITS ARE AFFORDABLE TO INDIVIDUALS OR FAMILIES WITH A GROSS HOUSEHOLD INCOME AT OR BELOW ONE HUNDRED TWENTY-FIVE PERCENT OF THE AREA MEDIAN INCOME AND THAT ANY SUCH UNITS WHICH ARE LOCATED IN RENTAL BUILDINGS WILL BE SUBJECT TO RESTRICTIONS TO INSURE THAT THEY WILL REMAIN AFFORDABLE FOR THE ENTIRE PERIOD DURING WHICH THEY RECEIVE BENEFITS UNDER THIS SECTION.

(H) REPLACEMENT RATIO. IF THE LAND ON WHICH AN ELIGIBLE SITE IS LOCATED CONTAINED ANY DWELLING UNITS THREE YEARS PRIOR TO THE COMMENCEMENT DATE OF THE FIRST ELIGIBLE MULTIPLE DWELLING THEREON, THEN SUCH ELIGIBLE SITE SHALL CONTAIN AT LEAST ONE AFFORDABLE HOUSING UNIT FOR EACH DWELLING UNIT THAT EXISTED ON SUCH DATE AND WAS THEREAFTER DEMOLISHED, REMOVED OR RECONFIGURED.

(I) CONCURRENT EXEMPTIONS OR ABATEMENTS. AN ELIGIBLE MULTIPLE DWELLING RECEIVING 421-A BENEFITS SHALL NOT RECEIVE ANY EXEMPTION FROM OR ABATEMENT OF REAL PROPERTY TAXATION UNDER ANY OTHER LAW.

(J) VOLUNTARY RENUNCIATION OR TERMINATION. NOTWITHSTANDING THE PROVISIONS OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, AN OWNER SHALL NOT BE ENTITLED TO VOLUNTARILY RENOUNCE OR TERMINATE ANY 421-A BENEFITS UNLESS THE AGENCY AUTHORIZES SUCH RENUNCIATION OR TERMINATION IN CONNECTION WITH THE COMMENCEMENT OF A NEW TAX EXEMPTION PURSUANT TO EITHER THE PRIVATE HOUSING FINANCE LAW OR SECTION FOUR HUNDRED TWENTY-C OF THIS TITLE.

(K) TERMINATION OR REVOCATION. THE AGENCY MAY TERMINATE OR REVOKE 421-A BENEFITS FOR NONCOMPLIANCE WITH THIS SUBDIVISION. IF 421-A BENEFITS ARE TERMINATED OR REVOKED FOR NONCOMPLIANCE WITH THIS SUBDIVISION,

ALL OF THE AFFORDABLE HOUSING UNITS SHALL REMAIN SUBJECT TO RENT STABILIZATION OR FOR A HOMEOWNERSHIP PROJECT SUCH PROJECT SHALL CONTINUE TO COMPLY WITH AFFORDABILITY OPTION D OF THIS SUBDIVISION AND ALL OTHER REQUIREMENTS OF THIS SUBDIVISION FOR THE RESTRICTION PERIOD AND ANY ADDITIONAL PERIOD EXPRESSLY PROVIDED IN THIS SUBDIVISION, AS IF THE 421-A BENEFITS HAD NOT BEEN TERMINATED OR REVOKED.

(L) POWERS CUMULATIVE. THE ENFORCEMENT PROVISIONS OF THIS SUBDIVISION SHALL NOT BE EXCLUSIVE, AND ARE IN ADDITION TO ANY OTHER RIGHTS, REMEDIES, OR ENFORCEMENT POWERS SET FORTH IN ANY OTHER LAW OR AVAILABLE AT LAW OR IN EQUITY.

(M) MULTIPLE TAX LOTS. IF AN ELIGIBLE SITE CONTAINS MULTIPLE TAX LOTS, AN APPLICATION MAY BE SUBMITTED WITH RESPECT TO ONE OR MORE OF SUCH TAX LOTS. THE AGENCY SHALL DETERMINE ELIGIBILITY FOR 421-A BENEFITS BASED UPON THE TAX LOTS INCLUDED IN SUCH APPLICATION.

(N) APPLICATIONS. (I) THE APPLICATION WITH RESPECT TO ANY ELIGIBLE MULTIPLE DWELLING SHALL BE FILED WITH THE AGENCY NOT LATER THAN ONE YEAR AFTER THE COMPLETION DATE OF SUCH ELIGIBLE MULTIPLE DWELLING.

(II) NOTWITHSTANDING THE PROVISIONS OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, THE AGENCY MAY REQUIRE BY RULE THAT APPLICATIONS BE FILED ELECTRONICALLY.

(III) THE AGENCY MAY RELY ON CERTIFICATION BY AN ARCHITECT OR ENGINEER SUBMITTED BY AN APPLICANT IN CONNECTION WITH THE FILING OF AN APPLICATION. A FALSE CERTIFICATION BY SUCH ARCHITECT OR ENGINEER SHALL BE DEEMED TO BE PROFESSIONAL MISCONDUCT PURSUANT TO SECTION SIXTY-FIVE HUNDRED NINE OF THE EDUCATION LAW. ANY LICENSEE FOUND GUILTY OF SUCH MISCONDUCT UNDER THE PROCEDURES PRESCRIBED IN SECTION SIXTY-FIVE HUNDRED TEN OF THE EDUCATION LAW SHALL BE SUBJECT TO THE PENALTIES PRESCRIBED IN SECTION SIXTY-FIVE HUNDRED ELEVEN OF SUCH LAW, AND SHALL THEREAFTER BE INELIGIBLE TO SUBMIT A CERTIFICATION PURSUANT TO THIS SUBDIVISION.

(O) FILING FEE. THE AGENCY MAY REQUIRE A FILING FEE OF THREE THOUSAND DOLLARS PER DWELLING UNIT IN CONNECTION WITH ANY APPLICATION. HOWEVER, THE AGENCY MAY PROMULGATE RULES IMPOSING A LESSER FEE FOR ELIGIBLE SITES CONTAINING ELIGIBLE MULTIPLE DWELLINGS CONSTRUCTED WITH THE SUBSTANTIAL ASSISTANCE OF GRANTS, LOANS OR SUBSIDIES PROVIDED BY A FEDERAL, STATE OR LOCAL GOVERNMENTAL AGENCY OR INSTRUMENTALITY PURSUANT TO A PROGRAM FOR THE DEVELOPMENT OF AFFORDABLE HOUSING.

(P) RULES. THE AGENCY MAY PROMULGATE RULES TO CARRY OUT THE PROVISIONS OF THIS SUBDIVISION.

(Q) AUTHORITY OF CITY TO ENACT LOCAL LAW. A CITY TO WHICH THIS SUBDIVISION IS APPLICABLE SHALL NOT BE AUTHORIZED TO ENACT A LOCAL LAW TO RESTRICT, LIMIT OR CONDITION THE ELIGIBILITY FOR OR THE SCOPE OR AMOUNT OF 421-A BENEFITS IN ANY MANNER, OR GRANT 421-A BENEFITS BEYOND THOSE PROVIDED IN THIS SUBDIVISION. THE PROVISIONS OF SECTIONS 11-245 AND 11-245.1 OF THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK OR OF ANY OTHER LOCAL LAW OF THE CITY OF NEW YORK THAT WERE ENACTED ON OR BEFORE THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT ADDED THIS PARAGRAPH SHALL NOT RESTRICT, LIMIT OR CONDITION THE ELIGIBILITY FOR OR THE SCOPE OR AMOUNT OF 421-A BENEFITS PURSUANT TO THIS SUBDIVISION.

(R) ELECTION. NOTWITHSTANDING ANYTHING IN THIS SUBDIVISION TO THE CONTRARY, A RENTAL PROJECT WITH A COMMENCEMENT DATE ON OR BEFORE DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN THAT HAS NOT RECEIVED BENEFITS PURSUANT TO THIS SECTION PRIOR TO THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT ADDED THIS SUBDIVISION MAY ELECT TO COMPLY WITH THIS SUBDIVISION AND RECEIVE 421-A BENEFITS PURSUANT TO THIS SUBDIVISION.

17. (A) DEFINITIONS. FOR PURPOSES OF THIS SUBDIVISION:

(I) "AFFORDABLE HOUSING EIGHTY PERCENT UNITS" SHALL MEAN DWELLING UNITS THAT: (A) ARE SITUATED WITHIN THE EXTENDED AFFORDABILITY PROPERTY, (B) UPON INITIAL RENTAL AND UPON EACH SUBSEQUENT RENTAL FOLLOWING A VACANCY DURING THE EXTENDED AFFORDABILITY PERIOD, ARE EACH AFFORDABLE AND RESTRICTED TO OCCUPANCY BY INDIVIDUALS OR FAMILIES WHOSE HOUSEHOLD INCOME DOES NOT EXCEED ONE HUNDRED PERCENT OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, AT THE TIME THAT SUCH HOUSEHOLD INITIALLY OCCUPIES SUCH DWELLING UNIT, AND (C) UPON INITIAL RENTAL AND UPON EACH SUBSEQUENT RENTAL FOLLOWING A VACANCY DURING THE EXTENDED AFFORDABILITY PERIOD, ARE COLLECTIVELY AFFORDABLE AND RESTRICTED TO OCCUPANCY BY INDIVIDUALS OR FAMILIES WHOSE HOUSEHOLD INCOME DOES NOT EXCEED AN AVERAGE OF EIGHTY PERCENT OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, AT THE TIME THAT SUCH HOUSEHOLD INITIALLY OCCUPIES SUCH DWELLING UNIT.

(II) "AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNITS" SHALL MEAN DWELLING UNITS THAT: (A) ARE SITUATED WITHIN AN EXTENDED AFFORDABILITY PROPERTY, AND (B) UPON INITIAL RENTAL AND UPON EACH SUBSEQUENT RENTAL FOLLOWING A VACANCY DURING THE EXTENDED AFFORDABILITY PERIOD, ARE EACH AFFORDABLE AND RESTRICTED TO OCCUPANCY BY INDIVIDUALS OR FAMILIES WHOSE HOUSEHOLD INCOME DOES NOT EXCEED ONE HUNDRED THIRTY PERCENT OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, AT THE TIME THAT SUCH HOUSEHOLD INITIALLY OCCUPIES SUCH DWELLING UNIT.

(III) "AFFORDABLE HOUSING UNIT" SHALL MEAN, COLLECTIVELY AND INDIVIDUALLY, AFFORDABLE HOUSING EIGHTY PERCENT UNITS AND AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNITS.

(IV) "AGENCY" SHALL MEAN THE DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT.

(V) "APPLICATION" SHALL MEAN AN APPLICATION FOR EXTENDED BENEFITS PURSUANT TO THIS SUBDIVISION.

(VI) "BUILDING SERVICE EMPLOYEE" SHALL MEAN ANY PERSON WHO IS REGULARLY EMPLOYED AT, AND PERFORMS WORK IN CONNECTION WITH THE CARE OR MAINTENANCE OF, AN EXTENDED AFFORDABILITY PROPERTY, INCLUDING, BUT NOT LIMITED TO, A WATCHMAN, GUARD, DOORMAN, BUILDING CLEANER, PORTER, HANDYMAN, JANITOR, GARDENER, GROUNDSKEEPER, ELEVATOR OPERATOR AND STARTER, AND WINDOW CLEANER, BUT NOT INCLUDING PERSONS REGULARLY SCHEDULED TO WORK FEWER THAN EIGHT HOURS PER WEEK IN THE EXTENDED AFFORDABILITY PROPERTY.

(VII) "COMMENCEMENT DATE" SHALL MEAN THE LATER OF: (A) THE EXPIRATION DATE, OR (B) THE RESTRICTIVE DECLARATION DATE.

(VIII) "EXPIRATION DATE" SHALL MEAN THE DATE UPON WHICH BENEFITS GRANTED TO A TWENTY YEAR BENEFIT PROPERTY OR TWENTY-FIVE YEAR BENEFIT PROPERTY PURSUANT TO THIS SECTION PRIOR TO THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT ADDED THIS SUBDIVISION WOULD EXPIRE.

(IX) "EXTENDED AFFORDABILITY PERIOD" SHALL MEAN, NOTWITHSTANDING ANY EARLIER TERMINATION OR REVOCATION OF THE EXTENDED BENEFIT, THE PERIOD COMMENCING UPON THE COMMENCEMENT DATE AND ENDING: (A) FIFTEEN YEARS THEREAFTER FOR A TWENTY YEAR BENEFIT PROPERTY, AND (B) TEN YEARS THEREAFTER FOR A TWENTY-FIVE YEAR BENEFIT PROPERTY.

(X) "EXTENDED AFFORDABILITY PROPERTY" SHALL MEAN A TWENTY YEAR BENEFIT PROPERTY OR A TWENTY-FIVE YEAR BENEFIT PROPERTY THAT COMPLIES WITH THE PROVISIONS OF THIS SUBDIVISION.

(XI) "EXTENDED AFFORDABILITY REQUIREMENT" SHALL MEAN THAT, WITHIN ANY EXTENDED AFFORDABILITY PROPERTY: (A) NOT LESS THAN TWENTY PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING EIGHTY PERCENT UNITS, AND (B) NOT LESS THAN AN ADDITIONAL FIVE PERCENT OF THE DWELLING UNITS ARE AFFORDABLE HOUSING ONE HUNDRED THIRTY PERCENT UNITS.

(XII) "EXTENDED BENEFIT" SHALL MEAN, FOR ANY EXTENDED AFFORDABILITY PROPERTY, A FIFTY PERCENT EXEMPTION FROM REAL PROPERTY TAXATION, OTHER THAN ASSESSMENTS FOR LOCAL IMPROVEMENTS, FOR THE EXTENDED AFFORDABILITY PERIOD.

(XIII) "FISCAL OFFICER" SHALL MEAN THE COMPTROLLER OR OTHER ANALOGOUS OFFICER IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE.

(XIV) "FLOOR AREA" SHALL MEAN "FLOOR AREA" AS DEFINED IN THE NEW YORK CITY ZONING RESOLUTION.

(XV) "MULTIPLE DWELLING" SHALL HAVE THE MEANING SET FORTH IN THE MULTIPLE DWELLING LAW.

(XVI) "RESIDENTIAL TAX LOT" SHALL MEAN A TAX LOT THAT CONTAINS DWELLING UNITS.

(XVII) "RESTRICTIVE DECLARATION" SHALL MEAN A DOCUMENT EXECUTED BY ALL PARTIES IN INTEREST TO THE EXTENDED AFFORDABILITY PROPERTY WHICH PROVIDES THAT, DURING THE EXTENDED AFFORDABILITY PERIOD, THE EXTENDED AFFORDABILITY PROPERTY SHALL COMPLY WITH THE EXTENDED AFFORDABILITY REQUIREMENT.

(XVIII) "RESTRICTIVE DECLARATION DATE" SHALL MEAN THE DATE UPON WHICH THE RESTRICTIVE DECLARATION IS RECORDED AGAINST THE EXTENDED AFFORDABILITY PROPERTY.

(XIX) "TWENTY YEAR BENEFIT PROPERTY" SHALL MEAN A MULTIPLE DWELLING THAT COMMENCED CONSTRUCTION PRIOR TO JULY FIRST, TWO THOUSAND EIGHT AND THAT WAS GRANTED BENEFITS PURSUANT TO THIS SECTION PRIOR TO THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT ADDED THIS SUBDIVISION DUE TO ITS COMPLIANCE WITH THE REQUIREMENTS OF ITEM (B) OF CLAUSE (A) OF SUBPARAGRAPH (IV) OF PARAGRAPH (A) OF SUBDIVISION TWO OF THIS SECTION.

(XX) "TWENTY-FIVE YEAR BENEFIT PROPERTY" SHALL MEAN A MULTIPLE DWELLING THAT COMMENCED CONSTRUCTION PRIOR TO JULY FIRST, TWO THOUSAND EIGHT AND THAT WAS GRANTED BENEFITS PURSUANT TO THIS SECTION PRIOR TO THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT ADDED THIS SUBDIVISION DUE TO ITS COMPLIANCE WITH THE REQUIREMENTS OF ITEM (B) OF CLAUSE (D) OF SUBPARAGRAPH (III) OF PARAGRAPH (A) OF SUBDIVISION TWO OF THIS SECTION.

(B) BENEFIT. IN CITIES HAVING A POPULATION OF ONE MILLION OR MORE, NOTWITHSTANDING THE PROVISIONS OF ANY OTHER SUBDIVISION OF THIS SECTION OR OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, AN EXTENDED AFFORDABILITY PROPERTY SHALL BE GRANTED AN EXTENDED BENEFIT, PROVIDED, HOWEVER, THAT SUCH EXTENDED BENEFIT SHALL BE AVAILABLE ONLY IF ALL RESIDENTIAL TAX LOTS IN SUCH EXTENDED AFFORDABILITY PROPERTY OPERATE AS RENTAL HOUSING.

(C) TAX PAYMENTS. IN ADDITION TO ANY OTHER AMOUNTS PAYABLE PURSUANT TO THIS SUBDIVISION, THE OWNER OF AN EXTENDED AFFORDABILITY PROPERTY RECEIVING AN EXTENDED BENEFIT SHALL PAY, IN EACH TAX YEAR IN WHICH SUCH EXTENDED BENEFIT IS IN EFFECT, REAL PROPERTY TAXES AND ASSESSMENTS AS FOLLOWS:

(I) REAL PROPERTY TAXES ON THE ASSESSED VALUATION OF SUCH LAND AND ANY IMPROVEMENTS THEREON IN EFFECT DURING THE TAX YEAR PRECEDING THE COMMENCEMENT OF THE CONSTRUCTION OF SUCH EXTENDED AFFORDABILITY PROPERTY WITHOUT REGARD TO ANY EXEMPTION OR ABATEMENT FROM REAL PROPERTY TAXATION IN EFFECT PRIOR TO SUCH CONSTRUCTION WHICH REAL PROPERTY TAXES SHALL BE CALCULATED ON THE TAX RATE IN EFFECT AT THE TIME SUCH TAXES ARE DUE; AND

(II) ALL ASSESSMENTS FOR LOCAL IMPROVEMENTS.

(D) LIMITATION ON BENEFITS FOR NON-RESIDENTIAL SPACE. ANY EXTENDED BENEFIT SHALL BE REDUCED BY THE PERCENTAGE OF AGGREGATE FLOOR AREA OF THE EXTENDED AFFORDABILITY PROPERTY OCCUPIED BY COMMERCIAL, COMMUNITY

FACILITY, PARKING, AND ACCESSORY USES AS PROVIDED IN PARAGRAPH (D) OF SUBDIVISION TWO OF THIS SECTION.

(E) CALCULATION OF BENEFIT. BASED ON THE CERTIFICATION OF THE AGENCY CERTIFYING THE APPLICANT'S ELIGIBILITY FOR THE EXTENDED BENEFIT, THE ASSESSORS SHALL CERTIFY TO THE COLLECTING OFFICER THE AMOUNT OF TAXES TO BE EXEMPTED.

(F) AFFORDABILITY REQUIREMENT. DURING THE EXTENDED AFFORDABILITY PERIOD, AN EXTENDED AFFORDABILITY PROPERTY MUST COMPLY WITH THE EXTENDED AFFORDABILITY REQUIREMENT AND THE RESTRICTIVE DECLARATION. THE EXTENDED AFFORDABILITY PROPERTY SHALL ALSO COMPLY WITH ALL PROVISIONS OF THIS PARAGRAPH DURING THE EXTENDED AFFORDABILITY PERIOD AND WITH SUBPARAGRAPH (I) OF THIS PARAGRAPH BOTH DURING AND AFTER THE EXTENDED AFFORDABILITY PERIOD TO THE EXTENT PROVIDED IN SUCH SUBPARAGRAPH.

(I) NOTWITHSTANDING THE PROVISIONS OF ANY LOCAL LAW FOR THE STABILIZATION OF RENTS OR THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR, THE RENTS OF ALL AFFORDABLE HOUSING UNITS IN AN EXTENDED AFFORDABILITY PROPERTY SHALL BE FULLY SUBJECT TO CONTROL UNDER SUCH LOCAL LAW OR SUCH ACT DURING THE EXTENDED AFFORDABILITY PERIOD, PROVIDED THAT TENANTS HOLDING A LEASE AND IN OCCUPANCY OF SUCH AFFORDABLE HOUSING UNITS IN AN EXTENDED AFFORDABILITY PROPERTY AT THE EXPIRATION OF THE EXTENDED AFFORDABILITY PERIOD SHALL HAVE THE RIGHT TO REMAIN AS RENT STABILIZED TENANTS FOR THE DURATION OF THEIR OCCUPANCY. UPON ANY VACANCY OF AN AFFORDABLE HOUSING UNIT AFTER THE EXTENDED AFFORDABILITY PERIOD, SUCH AFFORDABLE HOUSING UNIT SHALL REMAIN FULLY SUBJECT TO RENT STABILIZATION UNLESS THE OWNER IS ENTITLED TO REMOVE SUCH AFFORDABLE HOUSING UNIT FROM RENT STABILIZATION UPON SUCH VACANCY BY REASON OF THE MONTHLY RENT EXCEEDING ANY LIMIT ESTABLISHED THEREUNDER.

(II) ALL RENT STABILIZATION REGISTRATIONS REQUIRED TO BE FILED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL CONTAIN A DESIGNATION THAT SPECIFICALLY IDENTIFIES AFFORDABLE HOUSING UNITS COMPLYING WITH THE EXTENDED AFFORDABILITY REQUIREMENT AS "421-A AFFORDABLE HOUSING UNITS" AND SHALL CONTAIN AN EXPLANATION OF THE REQUIREMENTS THAT APPLY TO ALL SUCH AFFORDABLE HOUSING UNITS.

(III) FAILURE TO COMPLY WITH THE PROVISIONS OF THIS PARAGRAPH THAT REQUIRE THE MAINTENANCE, RENT STABILIZATION AND OCCUPANCY OF AFFORDABLE HOUSING UNITS IN AN EXTENDED AFFORDABILITY PROPERTY SHALL RESULT IN REVOCATION OF THE EXTENDED BENEFIT FOR THE PERIOD OF SUCH NON-COMPLIANCE.

(IV) NOTHING IN THIS SUBDIVISION SHALL: (A) PROHIBIT THE OCCUPANCY OF AN AFFORDABLE HOUSING UNIT BY INDIVIDUALS OR FAMILIES WHOSE INCOME AT ANY TIME IS LESS THAN THE MAXIMUM PERCENTAGE OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, SPECIFIED FOR SUCH AFFORDABLE HOUSING UNIT PURSUANT TO THIS SUBDIVISION, OR (B) PROHIBIT THE OWNER OF AN EXTENDED AFFORDABILITY PROPERTY FROM REQUIRING, UPON INITIAL RENTAL OR UPON ANY RENTAL FOLLOWING A VACANCY, THE OCCUPANCY OF ANY AFFORDABLE HOUSING UNIT BY SUCH LOWER INCOME INDIVIDUALS OR FAMILIES.

(V) UPON EACH VACANCY, AN AFFORDABLE HOUSING UNIT SHALL PROMPTLY BE OFFERED FOR RENTAL BY INDIVIDUALS OR FAMILIES WHOSE INCOME DOES NOT EXCEED THE MAXIMUM PERCENTAGE OF THE AREA MEDIAN INCOME, ADJUSTED FOR FAMILY SIZE, SPECIFIED FOR SUCH AFFORDABLE HOUSING UNIT PURSUANT TO THIS SUBDIVISION AND WHO INTEND TO OCCUPY SUCH AFFORDABLE HOUSING UNIT AS THEIR PRIMARY RESIDENCE. AN AFFORDABLE HOUSING UNIT SHALL NOT BE: (A) RENTED TO A CORPORATION, PARTNERSHIP OR OTHER ENTITY, OR (B) HELD OFF THE MARKET FOR A PERIOD LONGER THAN IS REASONABLY NECESSARY TO PERFORM REPAIRS NEEDED TO MAKE SUCH AFFORDABLE HOUSING UNIT AVAILABLE FOR OCCUPANCY.

(VI) AN AFFORDABLE HOUSING UNIT SHALL NOT BE RENTED ON A TEMPORARY, TRANSIENT OR SHORT-TERM BASIS. EVERY LEASE AND RENEWAL THEREOF FOR AN AFFORDABLE HOUSING UNIT SHALL BE FOR A TERM OF ONE OR TWO YEARS, AT THE OPTION OF THE TENANT.

(VII) AN AFFORDABLE HOUSING UNIT SHALL NOT BE CONVERTED TO COOPERATIVE OR CONDOMINIUM OWNERSHIP.

(VIII) THE AGENCY MAY ESTABLISH BY RULE SUCH REQUIREMENTS AS THE AGENCY DEEMS NECESSARY OR APPROPRIATE FOR: (A) THE MARKETING OF AFFORDABLE HOUSING UNITS, AND (B) MONITORING COMPLIANCE WITH THE PROVISIONS OF THIS PARAGRAPH. SUCH REQUIREMENTS MAY INCLUDE, BUT NEED NOT BE LIMITED TO, RETAINING A MONITOR APPROVED BY THE AGENCY AND PAID FOR BY THE OWNER.

(G) BUILDING SERVICE EMPLOYEES. (I) FOR THE PURPOSES OF THIS PARAGRAPH, "APPLICANT" SHALL MEAN AN APPLICANT FOR EXTENDED BENEFITS, ANY SUCCESSOR TO SUCH APPLICANT, OR ANY EMPLOYER OF BUILDING SERVICE EMPLOYEES FOR SUCH APPLICANT, INCLUDING, BUT NOT LIMITED TO, A PROPERTY MANAGEMENT COMPANY OR CONTRACTOR.

(II) ALL BUILDING SERVICE EMPLOYEES EMPLOYED BY THE APPLICANT AT THE EXTENDED AFFORDABILITY PROPERTY SHALL RECEIVE THE APPLICABLE PREVAILING WAGE FOR THE ENTIRE EXTENDED AFFORDABILITY PERIOD.

(III) THE FISCAL OFFICER SHALL HAVE THE POWER TO ENFORCE THE PROVISIONS OF THIS PARAGRAPH. IN ENFORCING SUCH PROVISIONS, THE FISCAL OFFICER SHALL HAVE THE POWER:

(A) TO INVESTIGATE OR CAUSE AN INVESTIGATION TO BE MADE TO DETERMINE THE PREVAILING WAGES FOR BUILDING SERVICE EMPLOYEES; IN MAKING SUCH INVESTIGATION, THE FISCAL OFFICER MAY UTILIZE WAGE AND FRINGE BENEFIT DATA FROM VARIOUS SOURCES, INCLUDING, BUT NOT LIMITED TO, DATA AND DETERMINATIONS OF FEDERAL, STATE OR OTHER GOVERNMENTAL AGENCIES;

(B) TO INSTITUTE AND CONDUCT INSPECTIONS AT THE SITE OF THE WORK OR ELSEWHERE;

(C) TO EXAMINE THE BOOKS, DOCUMENTS AND RECORDS PERTAINING TO THE WAGES PAID TO, AND THE HOURS OF WORK PERFORMED BY, BUILDING SERVICE EMPLOYEES;

(D) TO HOLD HEARINGS AND, IN CONNECTION THEREWITH, TO ISSUE SUBPOENAS, ADMINISTER OATHS AND EXAMINE WITNESSES; THE ENFORCEMENT OF A SUBPOENA ISSUED UNDER THIS PARAGRAPH SHALL BE REGULATED BY THE CIVIL PRACTICE LAW AND RULES;

(E) TO MAKE A CLASSIFICATION BY CRAFT, TRADE OR OTHER GENERALLY RECOGNIZED OCCUPATIONAL CATEGORY OF THE BUILDING SERVICE EMPLOYEES AND TO DETERMINE WHETHER SUCH WORK HAS BEEN PERFORMED BY THE BUILDING SERVICE EMPLOYEES IN SUCH CLASSIFICATION;

(F) TO REQUIRE THE APPLICANT TO FILE WITH THE FISCAL OFFICER A RECORD OF THE WAGES ACTUALLY PAID BY SUCH APPLICANT TO THE BUILDING SERVICE EMPLOYEES AND OF THEIR HOURS OF WORK;

(G) TO DELEGATE ANY OF THE FOREGOING POWERS TO HIS OR HER DEPUTY OR OTHER AUTHORIZED REPRESENTATIVE; AND

(H) TO PROMULGATE RULES AS HE OR SHE SHALL CONSIDER NECESSARY FOR THE PROPER EXECUTION OF THE DUTIES, RESPONSIBILITIES AND POWERS CONFERRED UPON HIM OR HER BY THE PROVISIONS OF THIS SUBPARAGRAPH.

(IV) IF THE FISCAL OFFICER FINDS THAT THE APPLICANT HAS FAILED TO COMPLY WITH THE PROVISIONS OF THIS PARAGRAPH, HE OR SHE SHALL PRESENT EVIDENCE OF SUCH NONCOMPLIANCE TO THE AGENCY.

(V) SUBPARAGRAPH (II) OF THIS PARAGRAPH SHALL NOT BE APPLICABLE TO:

(A) AN EXTENDED AFFORDABILITY PROJECT CONTAINING LESS THAN FIFTY DWELLING UNITS; OR

(B) AN EXTENDED AFFORDABILITY PROJECT WHERE THE LOCAL HOUSING AGENCY CERTIFIES THAT AT INITIAL OCCUPANCY AT LEAST FIFTY PERCENT OF THE DWELL-

ING UNITS ARE AFFORDABLE TO INDIVIDUALS OR FAMILIES WITH A GROSS HOUSEHOLD INCOME AT OR BELOW ONE HUNDRED TWENTY-FIVE PERCENT OF THE AREA MEDIAN INCOME AND THAT ANY SUCH UNITS WHICH ARE LOCATED IN RENTAL BUILDINGS WILL BE SUBJECT TO RESTRICTIONS TO INSURE THAT THEY WILL REMAIN AFFORDABLE FOR THE ENTIRE PERIOD DURING WHICH THEY RECEIVE BENEFITS UNDER THIS SECTION.

(H) CONCURRENT EXEMPTIONS OR ABATEMENTS. AN EXTENDED AFFORDABILITY PROPERTY RECEIVING AN EXTENDED BENEFIT SHALL NOT RECEIVE ANY EXEMPTION FROM OR ABATEMENT OF REAL PROPERTY TAXATION UNDER ANY OTHER LAW.

(I) VOLUNTARY RENUNCIATION OR TERMINATION. NOTWITHSTANDING THE PROVISIONS OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, AN OWNER SHALL NOT BE ENTITLED TO VOLUNTARILY RENOUNCE OR TERMINATE AN EXTENDED BENEFIT UNLESS THE AGENCY AUTHORIZES SUCH RENUNCIATION OR TERMINATION IN CONNECTION WITH THE COMMENCEMENT OF A NEW TAX EXEMPTION PURSUANT TO EITHER THE PRIVATE HOUSING FINANCE LAW OR SECTION FOUR HUNDRED TWENTY-C OF THIS TITLE.

(J) TERMINATION OR REVOCATION. THE AGENCY MAY TERMINATE OR REVOKE THE EXTENDED BENEFIT FOR NONCOMPLIANCE WITH THIS SUBDIVISION. IF THE EXTENDED BENEFIT IS TERMINATED OR REVOKED FOR NONCOMPLIANCE WITH THIS SUBDIVISION, ALL OF THE AFFORDABLE HOUSING UNITS SHALL REMAIN SUBJECT TO THE PROVISIONS OF ANY LOCAL LAW FOR THE STABILIZATION OF RENTS OR THE EMERGENCY TENANT PROTECTION ACT OF NINETEEN SEVENTY-FOUR AND ALL OTHER REQUIREMENTS OF THIS SUBDIVISION FOR THE ENTIRE EXTENDED AFFORDABILITY PERIOD AND ANY ADDITIONAL PERIOD EXPRESSLY PROVIDED IN THIS SUBDIVISION, AS IF THE EXTENDED BENEFIT HAD NOT BEEN TERMINATED OR REVOKED.

(K) POWERS CUMULATIVE. THE ENFORCEMENT PROVISIONS OF THIS SUBDIVISION SHALL NOT BE EXCLUSIVE, AND ARE IN ADDITION TO ANY OTHER RIGHTS, REMEDIES, OR ENFORCEMENT POWERS SET FORTH IN ANY OTHER LAW OR AVAILABLE AT LAW OR IN EQUITY.

(L) MULTIPLE TAX LOTS. IF AN EXTENDED AFFORDABILITY PROPERTY CONTAINS MULTIPLE TAX LOTS, AN APPLICATION MAY BE SUBMITTED WITH RESPECT TO ONE OR MORE OF SUCH TAX LOTS. THE AGENCY SHALL DETERMINE ELIGIBILITY FOR AN EXTENDED BENEFIT BASED UPON THE TAX LOTS INCLUDED IN SUCH APPLICATION.

(M) APPLICATIONS. (I) THE APPLICATION WITH RESPECT TO ANY EXTENDED AFFORDABILITY PROPERTY SHALL INCLUDE A CERTIFICATION THAT: (A) THE RESTRICTIVE DECLARATION HAS BEEN RECORDED AGAINST THE EXTENDED AFFORDABILITY PROPERTY, AND (B) THE EXTENDED AFFORDABILITY PROPERTY IS IN COMPLIANCE WITH SUCH RESTRICTIVE DECLARATION AND THIS SUBDIVISION.

(II) THE APPLICATION WITH RESPECT TO ANY EXTENDED AFFORDABILITY PROPERTY SHALL BE FILED WITH THE AGENCY ON OR BEFORE THE LATER OF: (A) DECEMBER THIRTY-FIRST, TWO THOUSAND SIXTEEN, OR (B) EIGHTEEN MONTHS AFTER THE EXPIRATION DATE.

(III) NOTWITHSTANDING THE PROVISIONS OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, THE AGENCY MAY REQUIRE BY RULE THAT APPLICATIONS BE FILED ELECTRONICALLY.

(IV) THE AGENCY MAY RELY ON CERTIFICATION BY AN ARCHITECT OR ENGINEER SUBMITTED BY AN APPLICANT IN CONNECTION WITH THE FILING OF AN APPLICATION. A FALSE CERTIFICATION BY SUCH ARCHITECT OR ENGINEER SHALL BE DEEMED TO BE PROFESSIONAL MISCONDUCT PURSUANT TO SECTION SIXTY-FIVE HUNDRED NINE OF THE EDUCATION LAW. ANY LICENSEE FOUND GUILTY OF SUCH MISCONDUCT UNDER THE PROCEDURES PRESCRIBED IN SECTION SIXTY-FIVE HUNDRED TEN OF THE EDUCATION LAW SHALL BE SUBJECT TO THE PENALTIES PRESCRIBED IN SECTION SIXTY-FIVE HUNDRED ELEVEN OF SUCH LAW, AND SHALL THEREAFTER BE INELIGIBLE TO SUBMIT A CERTIFICATION PURSUANT TO THIS SUBDIVISION.

(N) FILING FEE. THE AGENCY MAY REQUIRE A FILING FEE OF THREE THOUSAND DOLLARS PER DWELLING UNIT IN CONNECTION WITH ANY APPLICATION.

(O) RULES. THE AGENCY MAY PROMULGATE RULES TO CARRY OUT THE PROVISIONS OF THIS SUBDIVISION.

(P) AUTHORITY OF CITY TO ENACT LOCAL LAW. A CITY TO WHICH THIS SUBDIVISION IS APPLICABLE SHALL NOT BE AUTHORIZED TO ENACT A LOCAL LAW TO RESTRICT, LIMIT OR CONDITION THE ELIGIBILITY FOR OR THE SCOPE OR AMOUNT OF EXTENDED BENEFITS IN ANY MANNER, OR GRANT EXTENDED BENEFITS BEYOND THOSE PROVIDED IN THIS SUBDIVISION. THE PROVISIONS OF SECTIONS 11-245 AND 11-245.1 OF THE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK OR OF ANY OTHER LOCAL LAW OF THE CITY OF NEW YORK THAT WERE ENACTED ON OR BEFORE THE EFFECTIVE DATE OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT ADDED THIS PARAGRAPH SHALL NOT RESTRICT, LIMIT OR CONDITION THE ELIGIBILITY FOR OR THE SCOPE OR AMOUNT OF EXTENDED BENEFITS PURSUANT TO THIS SUBDIVISION.

S 2. The opening paragraph of clause (A) of subparagraph (iv) of paragraph (a) of subdivision 2 of section 421-a of the real property tax law, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

[Unless excluded by local law, in] IN the city of New York, the benefits of this subparagraph shall be available in the borough of Manhattan for new multiple dwellings on tax lots now existing or hereafter created south of or adjacent to either side of one hundred tenth street that commence construction after July first, nineteen hundred ninety-two and ON OR before [June twenty-third] DECEMBER THIRTY-FIRST, two thousand fifteen, PROVIDED, HOWEVER, THAT (1) SUCH A MULTIPLE DWELLING RECEIVES ITS FIRST TEMPORARY OR PERMANENT CERTIFICATE OF OCCUPANCY COVERING ALL RESIDENTIAL AREAS ON OR BEFORE DECEMBER THIRTY-FIRST, TWO THOUSAND TWENTY-ONE, AND (2) SOLELY FOR PURPOSES OF DETERMINING WHETHER THIS CLAUSE APPLIES AND NOTWITHSTANDING ANY LOCAL LAW TO THE CONTRARY, "COMMENCE" SHALL MEAN THE DATE UPON WHICH EXCAVATION AND CONSTRUCTION OF INITIAL FOOTINGS AND FOUNDATIONS LAWFULLY BEGINS IN GOOD FAITH OR, FOR AN ELIGIBLE CONVERSION, THE DATE UPON WHICH THE ACTUAL CONSTRUCTION OF THE CONVERSION, ALTERATION OR IMPROVEMENT OF THE PRE-EXISTING BUILDING OR STRUCTURE LAWFULLY BEGINS IN GOOD FAITH, only if:

S 3. Subparagraph (ii) of paragraph (c) of subdivision 2 of section 421-a of the real property tax law, as amended by of chapter 19 of the laws of 2015, is amended to read as follows:

(ii) construction is commenced after January first, nineteen hundred seventy-five and ON OR before [June twenty-third] DECEMBER THIRTY-FIRST, two thousand fifteen, provided, however, that (A) SUCH A MULTIPLE DWELLING RECEIVES ITS FIRST TEMPORARY OR PERMANENT CERTIFICATE OF OCCUPANCY COVERING ALL RESIDENTIAL AREAS ON OR BEFORE DECEMBER THIRTY-FIRST, TWO THOUSAND TWENTY-ONE, (B) SOLELY FOR PURPOSES OF DETERMINING WHETHER THIS SUBPARAGRAPH APPLIES AND NOTWITHSTANDING ANY LOCAL LAW TO THE CONTRARY, "COMMENCE" SHALL MEAN THE DATE UPON WHICH EXCAVATION AND CONSTRUCTION OF INITIAL FOOTINGS AND FOUNDATIONS LAWFULLY BEGINS IN GOOD FAITH OR, FOR AN ELIGIBLE CONVERSION, THE DATE UPON WHICH THE ACTUAL CONSTRUCTION OF THE CONVERSION, ALTERATION OR IMPROVEMENT OF THE PRE-EXISTING BUILDING OR STRUCTURE LAWFULLY BEGINS IN GOOD FAITH, AND (C) such commencement period shall not apply to multiple dwellings eligible for benefits under subparagraph (iv) of paragraph (a) of this subdivision;

S 4. Subdivision 2 of section 421-a of the real property tax law is amended by adding a new paragraph (j) to read as follows:

(J) VOLUNTARY RENUNCIATION OR TERMINATION. NOTWITHSTANDING THE PROVISIONS OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, AN OWNER SHALL NOT BE ENTITLED TO VOLUNTARILY RENOUNCE OR TERMINATE ANY TAX EXEMPTION GRANTED PURSUANT TO THIS SUBDIVISION UNLESS THE LOCAL HOUSING

AGENCY AUTHORIZES SUCH RENUNCIATION OR TERMINATION IN CONNECTION WITH THE COMMENCEMENT OF A NEW TAX EXEMPTION PURSUANT TO EITHER THE PRIVATE HOUSING FINANCE LAW OR SECTION FOUR HUNDRED TWENTY-C OF THIS TITLE.

S 5. The opening paragraph of subdivision 3 of section 421-a of the real property tax law is designated paragraph (a) and a new paragraph (b) is added to read as follows:

(B) NOTWITHSTANDING THE PROVISIONS OF ANY GENERAL, SPECIAL OR LOCAL LAW TO THE CONTRARY, THE LOCAL HOUSING AGENCY MAY REQUIRE BY RULE THAT APPLICATIONS BE FILED ELECTRONICALLY.

S 6. Paragraph (a) of subdivision 6 of section 421-a of the real property tax law is amended by adding three new subparagraphs (iii), (iv) and (v) to read as follows:

(III) "COMMENCEMENT DATE" SHALL MEAN, WITH RESPECT TO ANY BUILDING IN A COVERED PROJECT AND NOTWITHSTANDING ANY LOCAL LAW TO THE CONTRARY, THE DATE UPON WHICH EXCAVATION AND CONSTRUCTION OF INITIAL FOOTINGS AND FOUNDATIONS LAWFULLY BEGINS IN GOOD FAITH OR, FOR AN ELIGIBLE CONVERSION, THE DATE UPON WHICH THE ACTUAL CONSTRUCTION OF THE CONVERSION, ALTERATION OR IMPROVEMENT OF THE PRE-EXISTING BUILDING OR STRUCTURE LAWFULLY BEGINS IN GOOD FAITH.

(IV) "COMPLETION DATE" SHALL MEAN THE DATE UPON WHICH THE LOCAL DEPARTMENT OF BUILDINGS ISSUES THE FIRST TEMPORARY OR PERMANENT CERTIFICATE OF OCCUPANCY COVERING ALL RESIDENTIAL AREAS OF A BUILDING IN A COVERED PROJECT.

(V) "COVERED PROJECT AGREEMENT" SHALL MEAN AN AGREEMENT EXECUTED AND RECORDED ON OR BEFORE DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN, AND NOT THEREAFTER AMENDED TO INCLUDE ADDITIONAL REAL PROPERTY, BY AND BETWEEN THE OWNERS OF THE REAL PROPERTY CONTAINING ALL OF THE AFFORDABLE UNITS AND THE MARKET UNITS WHICH WILL CONSTITUTE A SINGLE COVERED PROJECT AS DEFINED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH.

S 7. Paragraph (b) of subdivision 6 of section 421-a of the real property tax law, as added by chapter 110 of the laws of 2005, is amended to read as follows:

(b) No benefits under the provisions of this section shall be conferred on any BUILDING IN A covered project located in the Greenpoint - Williamsburg waterfront exclusion area unless [such] THE REAL PROPERTY CONTAINING SUCH BUILDING IS IDENTIFIED IN A COVERED PROJECT AGREEMENT, AND THE COVERED project THAT INCLUDES SUCH BUILDING shall provide affordable housing for persons and families of low and moderate income that meets one of the following conditions:

(i) not less than twenty percent of the units in the covered project are affordable to and occupied or available for occupancy by individuals or families whose incomes at the time of initial occupancy do not exceed eighty percent of the area median incomes adjusted for family size, AND AT LEAST ONE BUILDING IN SUCH COVERED PROJECT THAT CONTAINS NOT LESS THAN TWENTY PERCENT OF ITS DWELLING UNITS MEETING THIS AFFORDABLE HOUSING REQUIREMENT HAS A COMMENCEMENT DATE ON OR BEFORE DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN AND ALL OF THE BUILDINGS IN SUCH COVERED PROJECT THAT RECEIVE BENEFITS PURSUANT TO PARAGRAPH (F) OF THIS SUBDIVISION HAVE A COMPLETION DATE ON OR BEFORE JUNE FIFTEENTH, TWO THOUSAND TWENTY-FIVE; or

(ii) not less than ten percent of the units in the covered project are affordable to and occupied or available for occupancy by individuals or families whose incomes at the time of initial occupancy do not exceed eighty percent of the area median incomes adjusted for family size and not less than an additional fifteen percent of the units in the covered project are affordable to and occupied or available for occupancy by

individuals or families whose incomes at the time of initial occupancy do not exceed one hundred twenty-five percent of the area median incomes adjusted for family size, AND AT LEAST ONE BUILDING IN SUCH COVERED PROJECT THAT CONTAINS NOT LESS THAN TWENTY-FIVE PERCENT OF ITS DWELLING UNITS MEETING THIS AFFORDABLE HOUSING REQUIREMENT HAS A COMMENCEMENT DATE ON OR BEFORE DECEMBER THIRTY-FIRST, TWO THOUSAND FIFTEEN AND ALL OF THE BUILDINGS IN SUCH COVERED PROJECT THAT RECEIVE BENEFITS PURSUANT TO PARAGRAPH (F) OF THIS SUBDIVISION HAVE A COMPLETION DATE ON OR BEFORE JUNE FIFTEENTH, TWO THOUSAND TWENTY-FIVE.

S 8. Paragraph (f) of subdivision 6 of section 421-a of the real property tax law, as added by chapter 110 of the laws of 2005, is amended to read as follows:

(f) With respect to any covered project located entirely within the Greenpoint - Williamsburg waterfront exclusion area, the period of tax benefits awarded to any building in such covered project shall be the same as the period of tax benefits awarded under clause [(A)] (D) of subparagraph (iii) of paragraph (a) of subdivision two of this section. With respect to any covered project which includes one or more buildings located outside the Greenpoint - Williamsburg waterfront exclusion area, the period of tax benefits awarded to any building in such covered project that is located within the Greenpoint - Williamsburg waterfront exclusion area shall be the same as the period of tax benefits awarded under clause (A) of subparagraph (ii) of paragraph (a) of subdivision two of this section.

S 9. Subdivision 8 of section 421-a of the real property tax law, as added by chapter 618 of the laws of 2007, subparagraph (i) of paragraph (a) and paragraph (c) as amended by chapter 15 of the laws of 2008, and paragraphs (d) and (e) as amended by chapter 619 of the laws of 2007, is amended to read as follows:

8. (a) As used in this subdivision, the following terms shall have the following meanings:

(i) "APPLICANT" MEANS AN APPLICANT FOR BENEFITS PURSUANT TO THIS SECTION, ANY SUCCESSOR TO SUCH APPLICANT, OR ANY EMPLOYER OF BUILDING SERVICE EMPLOYEES FOR SUCH APPLICANT, INCLUDING, BUT NOT LIMITED TO, A PROPERTY MANAGEMENT COMPANY OR CONTRACTOR.

(II) "Building service employee" means any person who is regularly employed at a building who performs work in connection with the care or maintenance of such building. "Building service employee" includes, but is not limited to [superintendent,] watchman, guard, doorman, building cleaner, porter, handyman, janitor, gardener, groundskeeper, elevator operator and starter, and window cleaner, but shall not include persons regularly scheduled to work fewer than eight hours per week in the building.

[(ii) "Prevailing wage" means the wage determined by the fiscal officer to be prevailing for the various classes of building service employees in the locality pursuant to section two hundred thirty of the labor law.]

(III) "FISCAL OFFICER" MEANS THE COMPTROLLER OR OTHER ANALOGOUS OFFICER IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE.

(b) [No benefits under this section shall be conferred for any construction commenced on or after December twenty-eighth, two thousand seven for any tax lots now existing or hereafter created except where the applicant agrees that all building service employees employed at the building, whether employed directly by the applicant or its successors, or through a property management company or a contractor, shall receive the applicable prevailing wage for the duration of the building's tax

exemption.] ALL BUILDING SERVICE EMPLOYEES EMPLOYED BY THE APPLICANT IN A BUILDING WHOSE CONSTRUCTION COMMENCED ON OR AFTER DECEMBER TWENTY-EIGHTH, TWO THOUSAND SEVEN SHALL RECEIVE THE APPLICABLE PREVAILING WAGE FOR THE DURATION OF BENEFITS PURSUANT TO THIS SECTION.

(C) [The limitations contained in paragraph] THE FISCAL OFFICER SHALL HAVE THE POWER TO ENFORCE THE PROVISIONS OF THIS SUBDIVISION. IN ENFORCING SUCH PROVISIONS, THE FISCAL OFFICER SHALL HAVE THE POWER:

(I) TO INVESTIGATE OR CAUSE AN INVESTIGATION TO BE MADE TO DETERMINE THE PREVAILING WAGES FOR BUILDING SERVICE EMPLOYEES; IN MAKING SUCH INVESTIGATION, THE FISCAL OFFICER MAY UTILIZE WAGE AND FRINGE BENEFIT DATA FROM VARIOUS SOURCES, INCLUDING, BUT NOT LIMITED TO, DATA AND DETERMINATIONS OF FEDERAL, STATE OR OTHER GOVERNMENTAL AGENCIES;

(II) TO INSTITUTE AND CONDUCT INSPECTIONS AT THE SITE OF THE WORK OR ELSEWHERE;

(III) TO EXAMINE THE BOOKS, DOCUMENTS AND RECORDS PERTAINING TO THE WAGES PAID TO, AND THE HOURS OF WORK PERFORMED BY, BUILDING SERVICE EMPLOYEES;

(IV) TO HOLD HEARINGS AND, IN CONNECTION THEREWITH, TO ISSUE SUBPOENAS, ADMINISTER OATHS AND EXAMINE WITNESSES; THE ENFORCEMENT OF A SUBPOENA ISSUED UNDER THIS SUBDIVISION SHALL BE REGULATED BY THE CIVIL PRACTICE LAW AND RULES;

(V) TO MAKE A CLASSIFICATION BY CRAFT, TRADE OR OTHER GENERALLY RECOGNIZED OCCUPATIONAL CATEGORY OF THE BUILDING SERVICE EMPLOYEES AND TO DETERMINE WHETHER SUCH WORK HAS BEEN PERFORMED BY THE BUILDING SERVICE EMPLOYEES IN SUCH CLASSIFICATION;

(VI) TO REQUIRE THE APPLICANT TO FILE WITH THE FISCAL OFFICER A RECORD OF THE WAGES ACTUALLY PAID BY SUCH APPLICANT TO THE BUILDING SERVICE EMPLOYEES AND OF THEIR HOURS OF WORK;

(VII) TO DELEGATE ANY OF THE FOREGOING POWERS TO HIS OR HER DEPUTY OR OTHER AUTHORIZED REPRESENTATIVE; AND

(VIII) TO PROMULGATE RULES AS HE OR SHE SHALL CONSIDER NECESSARY FOR THE PROPER EXECUTION OF THE DUTIES, RESPONSIBILITIES AND POWERS CONFERRED UPON HIM OR HER BY THE PROVISIONS OF THIS PARAGRAPH.

(D) IF THE FISCAL OFFICER FINDS THAT THE APPLICANT HAS FAILED TO COMPLY WITH THE PROVISIONS OF THIS SUBDIVISION, HE OR SHE SHALL PRESENT EVIDENCE OF SUCH NONCOMPLIANCE TO THE LOCAL HOUSING AGENCY.

(E) PARAGRAPH (b) of this subdivision shall not be applicable to:

(i) projects containing less than fifty dwelling units; or

(ii) buildings where the local housing agency certifies that at initial occupancy at least fifty percent of the dwelling units are affordable to individuals or families with a gross household income at or below one hundred twenty-five percent of the area median income and that any such units which are located in rental buildings will be subject to restrictions to insure that they will remain affordable for the entire period during which they receive benefits under this section.

[(d)] (F) The local housing agency shall prescribe appropriate sanctions for failure to comply with the provisions of this subdivision.

[(e)] (G) Solely for purposes of paragraph (b) of this subdivision, construction shall be deemed to have commenced when excavation or alteration has begun in good faith on the basis of approved construction plans.

[(f)] (H) The [limitations on] eligibility CRITERIA for benefits contained in this subdivision shall be in addition to those contained in any other law or regulation.

S 10. This act shall take effect immediately, except that sections six, seven and eight of this act shall be deemed to have been in full

force and effect on and after June 21, 2005, and section nine of this act shall be deemed to have been in full force and effect on and after August 17, 2007. Any such benefits provided pursuant to this act, however, shall be suspended if within one year from the effective date of this act no memorandum of understanding has been entered into pursuant to paragraph (b) of subdivision 16 of section 421-a of the real property tax law as added by section one of this act, however, that upon the execution of such memorandum of understanding after such one year period such benefits shall be reinstated.

PART C

Section 1. Section 34 of chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, as amended by chapter 345 of the laws of 2009, is amended to read as follows:

S 34. This act shall take effect July 1, 2002; provided, that sections one through twenty, twenty-four, and twenty-six through thirty of this act shall expire and be deemed repealed June 30, [2015] 2016; provided, further, that notwithstanding any provision of article 5 of the general construction law, on June 30, [2015] 2016 the provisions of subdivisions 3, 5, and 8, paragraph b of subdivision 13, subdivision 14, paragraphs b, d, and e of subdivision 15, and subdivisions 17 and 21 of section 2554 of the education law as repealed by section three of this act, subdivision 1 of section 2590-b of the education law as repealed by section six of this act, paragraph (a) of subdivision 2 of section 2590-b of the education law as repealed by section seven of this act, section 2590-c of the education law as repealed by section eight of this act, paragraph c of subdivision 2 of section 2590-d of the education law as repealed by section twenty-six of this act, subdivision 1 of section 2590-e of the education law as repealed by section twenty-seven of this act, subdivision 28 of section 2590-h of the education law as repealed by section twenty-eight of this act, subdivision 30 of section 2590-h of the education law as repealed by section twenty-nine of this act, subdivision 30-a of section 2590-h of the education law as repealed by section thirty of this act shall be revived and be read as such provisions existed in law on the date immediately preceding the effective date of this act; provided, however, that sections seven and eight of this act shall take effect on November 30, 2003; provided further that the amendments to subdivision 25 of section 2554 of the education law made by section two of this act shall be subject to the expiration and reversion of such subdivision pursuant to section 12 of chapter 147 of the laws of 2001, as amended, when upon such date the provisions of section four of this act shall take effect.

S 2. Subdivision 12 of section 17 of chapter 345 of the laws of 2009 amending the education law relating to the New York city board of education, chancellor, community councils, and community superintendents, is amended to read as follows:

12. any provision in sections one, two, three, four, five, six, seven, eight, nine, ten and eleven of this act not otherwise set to expire pursuant to section 34 of chapter 91 of the laws of 2002, as amended, or section 17 of chapter 123 of the laws of 2003, as amended, shall expire and be deemed repealed June 30, [2015] 2016.

S 3. Section 2851 of the education law is amended by adding a new subdivision 5 to read as follows:

5. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IN A CITY HAVING A POPULATION OF ONE MILLION OR MORE INHABITANTS, A CHARTER SCHOOL APPROVED PURSUANT TO PARAGRAPH (A) OF SUBDIVISION THREE OF THIS SECTION MAY APPLY AT ANY TIME TO ANOTHER CHARTER ENTITY DEFINED IN PARAGRAPH (B) OR (C) OF SUBDIVISION THREE OF THIS SECTION TO REQUEST SUCH OTHER CHARTER ENTITY TO OVERSEE AND SUPERVISE SUCH CHARTER SCHOOL. ALL OBLIGATIONS OF THE CHANCELLOR TO OVERSEE AND SUPERVISE A CHARTER SCHOOL SHALL TERMINATE UPON SUCH CHARTER SCHOOL ENTERING INTO A CHARTER AGREEMENT, AS DEFINED IN SUBDIVISION FIVE OF SECTION TWENTY-EIGHT HUNDRED FIFTY-TWO OF THIS ARTICLE, WITH ANOTHER CHARTER ENTITY, AND THE CHANCELLOR SHALL PROVIDE IN A TIMELY FASHION INFORMATION RELEVANT TO THE CHARTER AS REQUESTED BY SUCH OTHER CHARTER ENTITY.

S 4. Subdivisions 9 and 9-a of section 2852 of the education law, subdivision 9 as amended and subdivision 9-a as added by chapter 101 of the laws of 2010, paragraph (a) of subdivision 9-a as amended by chapter 221 of the laws of 2010, paragraph (f) of subdivision 9-a as amended by chapter 102 of the laws of 2010, are amended to read as follows:

9. The total number of charters issued pursuant to this article STATEWIDE shall not exceed four hundred sixty. (a) [One hundred of such charters shall be issued on the recommendation of the charter entity described in paragraph (b) of subdivision three of section twenty-eight hundred fifty-one of this article; (b) one hundred of such charters shall be issued on the recommendation of the other charter entities set forth in subdivision three of section twenty-eight hundred fifty-one of this article; (c) up to fifty of the additional charters authorized to be issued by the chapter of the laws of two thousand seven which amended this subdivision effective July first, two thousand seven shall be reserved for a city school district of a city having a population of one million or more; (d) one hundred thirty charters shall be issued by the board of regents pursuant to a competitive process in accordance with subdivision nine-a of this section, provided that no more than fifty-seven of such charters shall be granted to a charter for a school to be located in a city having a population of one million or more; (e) one hundred thirty charters shall be issued by the board of regents on the recommendation of the board of trustees of the state university of New York pursuant to a competitive process in accordance with subdivision nine-a of this section, provided that no more than fifty-seven of such charters shall be granted to a charter for a school to be located in a city having a population of one million or more] ALL CHARTERS ISSUED ON OR AFTER FEBRUARY FIRST, TWO THOUSAND FIFTEEN AND COUNTED TOWARD THE NUMERICAL LIMITS ESTABLISHED BY THIS SUBDIVISION SHALL BE ISSUED BY THE BOARD OF REGENTS UPON APPLICATION DIRECTLY TO THE BOARD OF REGENTS OR ON THE RECOMMENDATION OF THE BOARD OF TRUSTEES OF THE STATE UNIVERSITY OF NEW YORK PURSUANT TO A COMPETITIVE PROCESS IN ACCORDANCE WITH SUBDIVISION NINE-A OF THIS SECTION. The failure of any body to issue the regulations authorized pursuant to this article shall not affect the authority of a charter entity to propose a charter to the board of regents or the board of regents' authority to grant such charter. A conversion of an existing public school to a charter school or the renewal or extension of a charter APPROVED BY ANY CHARTER ENTITY shall not be counted toward the numerical limits established by this subdivision.

(B) A CHARTER SCHOOL WHOSE CHARTER HAS BEEN SURRENDERED, REVOKED OR TERMINATED, INCLUDING A CHARTER THAT HAS NOT BEEN RENEWED BY ACTION OF ITS CHARTER ENTITY, SHALL NOT BE COUNTED TOWARD THE NUMERICAL LIMITS ESTABLISHED BY THIS SUBDIVISION AND INSTEAD SHALL BE RETURNED TO THE STATEWIDE POOL AND MAY BE REISSUED BY THE BOARD OF REGENTS EITHER UPON

APPLICATION DIRECTLY TO THE BOARD OF REGENTS OR ON THE RECOMMENDATION OF THE BOARD OF TRUSTEES OF THE STATE UNIVERSITY OF NEW YORK PURSUANT TO A COMPETITIVE PROCESS IN ACCORDANCE WITH SUBDIVISION NINE-A OF THIS SECTION.

(C) FOR PURPOSES OF DETERMINING THE TOTAL NUMBER OF CHARTERS ISSUED WITHIN THE NUMERICAL LIMITS ESTABLISHED BY THIS SUBDIVISION, THE APPROVAL DATE OF THE CHARTERING ENTITY SHALL BE THE DETERMINING FACTOR.

9-a. (a) The board of regents is hereby authorized and directed to issue [two] UP TO FOUR hundred sixty charters UPON EITHER APPLICATIONS SUBMITTED DIRECTLY TO THE BOARD OF REGENTS OR APPLICATIONS RECOMMENDED BY THE BOARD OF TRUSTEES OF THE STATE UNIVERSITY OF NEW YORK pursuant to a competitive request for proposals process.

[(i) Commencing on August first, two thousand ten through September first, two thousand thirteen, the board of regents and the board of trustees of the state university of New York shall each issue a request for proposals in accordance with this subdivision and this subparagraph:

(1) Each request for proposals to be issued by the board of regents and the board of trustees of the state university of New York on August first, two thousand ten shall be for a maximum of thirty-two charters to be issued for charter schools which would commence instructional operation by the September of the next calendar year.

(2) Each request for proposals to be issued by the board of regents and the board of trustees of the state university of New York on January first, two thousand eleven shall be for a maximum of thirty-three charters to be issued for charter schools which would commence instructional operation by the September of the next calendar year.

(3) Each request for proposals to be issued by the board of regents and the board of trustees of the state university of New York on January first, two thousand twelve shall be for a maximum of thirty-two charters to be issued for charter schools which would commence instructional operation by the September of the next calendar year.

(4) Each request for proposals to be issued by the board of regents and the board of trustees of the state university of New York on September first, two thousand thirteen shall be for a maximum of thirty-three charters to be issued for charter schools which would commence instructional operation by the September of the next calendar year.

(ii) If after September first, two thousand thirteen, either the board of regents or the board of trustees of the state university of New York have any charters which have not yet been issued, they may be issued pursuant to requests for proposals issued in each succeeding year, without limitation as to when such requests for proposals may be issued, or a limitation on the number of charters which may be issued.

(iii) Notwithstanding the provisions of clauses one, two, three and four of subparagraph (i) of this paragraph and subparagraph (ii) of this paragraph, if fewer charters are issued than were requested in such request for proposals, the difference may be added to the number of charters requested in the request for proposals issued in each succeeding year.

(iv)] The board of regents shall make a determination to issue a charter pursuant to a request for proposals no later than December thirty-first of each year.

(b) The board of regents and the board of trustees of the state university of New York shall each develop such request for proposals in a manner that facilitates a thoughtful review of charter school applications, considers the demand for charter schools by the community, and seeks to locate charter schools in a region or regions where there may

be a lack of alternatives and access to charter schools would provide new alternatives within the local public education system that would offer the greatest educational benefit to students. Applications shall be evaluated in accordance with the criteria and objectives contained within a request for proposals. The board of regents and the board of trustees of the state university of New York shall not consider any applications which do not rigorously demonstrate that they have met the following criteria:

(i) that the proposed charter school would meet or exceed enrollment and retention targets, as prescribed by the board of regents or the board of trustees of the state university of New York, as applicable, of students with disabilities, English language learners, and students who are eligible applicants for the free and reduced price lunch program. When developing such targets, the board of regents and the board of trustees of the state university of New York, shall ensure (1) that such enrollment targets are comparable to the enrollment figures of such categories of students attending the public schools within the school district, or in a city school district in a city having a population of one million or more inhabitants, the community school district, in which the proposed charter school would be located; and (2) that such retention targets are comparable to the rate of retention of such categories of students attending the public schools within the school district, or in a city school district in a city having a population of one million or more inhabitants, the community school district, in which the proposed charter school would be located; and

(ii) that the applicant has conducted public outreach, in conformity with a thorough and meaningful public review process prescribed by the board of regents and the board of trustees of the state university of New York, to solicit community input regarding the proposed charter school and to address comments received from the impacted community concerning the educational and programmatic needs of students.

(c) The board of regents and the board of trustees of the state university of New York shall grant priority based on a scoring rubric to those applications that best demonstrate how they will achieve the following objectives, and any additional objectives the board of regents and the board of trustees of the state university of New York, may prescribe:

(i) increasing student achievement and decreasing student achievement gaps in reading/language arts and mathematics;

(ii) increasing high school graduation rates and focusing on serving specific high school student populations including, but not limited to, students at risk of not obtaining a high school diploma, re-enrolled high school drop-outs, and students with academic skills below grade level;

(iii) focusing on the academic achievement of middle school students and preparing them for a successful transition to high school;

(iv) utilizing high-quality assessments designed to measure a student's knowledge, understanding of, and ability to apply, critical concepts through the use of a variety of item types and formats;

(v) increasing the acquisition, adoption, and use of local instructional improvement systems that provide teachers, principals, and administrators with the information and resources they need to inform and improve their instructional practices, decision-making, and overall effectiveness;

(vi) partnering with low performing public schools in the area to share best educational practices and innovations;

(vii) demonstrating the management and leadership techniques necessary to overcome initial start-up problems to establish a thriving, financially viable charter school;

(viii) demonstrating the support of the school district in which the proposed charter school will be located and the intent to establish an ongoing relationship with such school district.

(d) No later than November first, two thousand ten, and of each succeeding year, after a thorough review of applications received, the board of trustees of the state university of New York shall recommend for approval to the board of regents the qualified applications that it has determined rigorously demonstrate the criteria and best satisfy the objectives contained within a request for proposals, along with supporting documentation outlining such determination.

(e) Upon receipt of a proposed charter to be issued pursuant to this subdivision submitted by a charter entity, the board of regents or the board of trustees of the state university of New York, shall review, recommend and issue, as applicable, such charters in accordance with the standards established in this subdivision.

(f) The board of regents shall be the only entity authorized to issue a charter pursuant to this article. The board of regents shall consider applications submitted directly to the board of regents and applications recommended by the board of trustees of the state university of New York. Provided, however, that all such recommended applications shall be deemed approved and issued pursuant to the provisions of subdivisions five, five-a and five-b of this section.

(g) Each application submitted in response to a request for proposals pursuant to this subdivision shall also meet the application requirements set out in this article and any other applicable laws, rules and regulations.

(h) During the development of a request for proposals pursuant to this subdivision the board of regents and the board of trustees of the state university of New York shall each afford the public an opportunity to submit comments and shall review and consider the comments raised by all interested parties.

S 5. Section 2590-q of the education law is amended by adding a new subdivision 19 to read as follows:

19. WITH RESPECT TO SPECIAL, FEDERAL, STATE, AND PRIVATE FUNDS, THE CHANCELLOR SHALL REPORT THE DISTRIBUTION OF SUCH FUNDS BY INDIVIDUAL SCHOOL, AND ON A PER PUPIL BASIS FOR EACH INDIVIDUAL SCHOOL TO THE GOVERNOR, TEMPORARY PRESIDENT OF THE SENATE, SPEAKER OF THE ASSEMBLY, AND SPEAKER OF THE CITY COUNCIL ON OR BEFORE MAY FIRST OF EACH YEAR.

S 6. The opening paragraph of section 2590-r of the education law, as amended by chapter 345 of the laws of 2009, is amended to read as follows:

The chancellor shall, in consultation with the city board and community district superintendents, establish in regulations a comprehensive process of school-based budgeting and expenditure reporting no later than November first, nineteen hundred ninety-eight. ANY REPORT PREPARED IN ACCORDANCE WITH THIS SECTION SHALL BE PUBLICLY AVAILABLE ON THE WEBSITE OF THE NEW YORK CITY DEPARTMENT OF EDUCATION. Notwithstanding any provision of section twenty-five hundred ninety-q of this article to the contrary, such regulations shall include provisions for:

S 7. Section 2590-g of the education law is amended by adding a new subdivision 12-a to read as follows:

12-A. PROVIDE INFORMATION, DATA, ESTIMATES AND STATISTICS REGARDING ALL MATTERS RELATING TO THE CITY DISTRICT, AS REQUESTED BY MEMBERS AND

OFFICERS OF THE SENATE, ASSEMBLY, AND GOVERNOR'S OFFICE, IN A TIMELY FASHION. SUCH INFORMATION SHALL BE MAINTAINED AND UPDATED IN A TIMELY FASHION AND SHALL AT A MINIMUM INCLUDE DATA RELATING TO: (A) NEW YORK CITY DEPARTMENT OF EDUCATION SCHOOL CHARACTERISTICS INCLUDING GRADES SERVED, NUMBER OF TEACHERS, STUDENT ENROLLMENT, SCHOOL TYPE, SCHOOL CHARACTERISTICS, QUALITY REVIEW SCORES, GRADUATION RATES AND AVERAGE CLASS SIZE; (B) NEW YORK CITY DEPARTMENT OF EDUCATION PRINCIPAL CHARACTERISTICS INCLUDING CURRENT EMPLOYMENT STATUS, EDUCATION LEVEL, YEARS OF EXPERIENCE AND TENURE STATUS; (C) NEW YORK CITY DEPARTMENT OF EDUCATION TEACHER CHARACTERISTICS INCLUDING CURRENT EMPLOYMENT STATUS, EDUCATION LEVEL, YEARS OF TEACHING EXPERIENCE, TENURE STATUS, SUBJECT AREA TAUGHT, NUMBER OF STUDENTS TAUGHT, NUMBER OF CLASSES TAUGHT PER DAY AND ATTRITION RATE; (D) NEW YORK CITY DEPARTMENT OF EDUCATION STUDENT CHARACTERISTICS INCLUDING GRADE LEVEL, SCHOOL ATTENDANCE, AND OTHER DEMOGRAPHICS; (E) GIFTED AND TALENTED PROGRAMS APPLICATION DATA INCLUDING ADMISSION DECISIONS, STUDENT DEMOGRAPHICS AND STUDENT TEST SCORES; (F) PRE-KINDERGARTEN PROGRAMS INCLUDING PROGRAM LOCATIONS, CAPACITY, STUDENT ENROLLMENT, NUMBER OF TEACHERS, TEACHER CHARACTERISTICS, STUDENT ATTENDANCE, STUDENT DEMOGRAPHICS AND EFFECTIVENESS DATA; (G) FUNDING FOR NEW YORK CITY DEPARTMENT OF EDUCATION SCHOOLS INCLUDING DEPARTMENT FUNDING BY DOLLARS, EXPENDITURES BY CATEGORY AND EXTERNAL FUNDING IN DOLLARS; (H) FUNDING FOR NEW YORK CITY DEPARTMENT OF EDUCATION PROGRAMS INCLUDING DEPARTMENT FUNDING IN DOLLARS, AND EXTERNAL FUNDING IN DOLLARS; AND (I) GENERAL NEW YORK CITY DEPARTMENT OF EDUCATION BUDGET. PROVIDED, HOWEVER, THAT ALL INQUIRIES MADE IN ACCORDANCE WITH THIS SUBDIVISION SHALL COMPLY WITH APPLICABLE STATE AND FEDERAL PRIVACY LAWS.

S 8. Paragraph (b) of subdivision 2 of section 2854 of the education law, as amended by chapter 101 of the laws of 2010, is amended and a new paragraph (b-1) is added to read as follows:

(b) Any child who is qualified under the laws of this state for admission to a public school is qualified for admission to a charter school. Applications for admission to a charter school shall be submitted on a uniform application form created by the department and shall be made available by a charter school in languages predominately spoken in the community in which such charter school is located. The school shall enroll each eligible student who submits a timely application by the first day of April each year, unless the number of applications exceeds the capacity of the grade level or building. In such cases, students shall be accepted from among applicants by a random selection process, provided, however, that an enrollment preference shall be provided to pupils returning to the charter school in the second or any subsequent year of operation and pupils residing in the school district in which the charter school is located, and siblings of pupils already enrolled in the charter school.

(B-1) THE SCHOOL MAY OFFER AN ENROLLMENT PREFERENCE TO PUPILS WHO ARE THE CHILDREN OF EMPLOYEES OF THE CHARTER SCHOOL, THE EDUCATION CORPORATION, OR THE CHARTER MANAGEMENT ORGANIZATION FOR SUCH CHARTER SCHOOL; PROVIDED THAT ANY ENROLLMENT PREFERENCES OFFERED PURSUANT TO THIS PARAGRAPH SHALL NOT TOGETHER EXCEED TWENTY PERCENT OF NEWLY ADMITTED STUDENTS IN THE APPLICABLE SCHOOL YEAR.

(B-2) The commissioner shall establish regulations to require that the random selection process conducted pursuant to this paragraph be performed in a transparent and equitable manner and to require that the time and place of the random selection process be publicized in a manner consistent with the requirements of section one hundred four of the public officers law and be open to the public. For the purposes of this

paragraph and paragraph (a) of this subdivision, the school district in which the charter school is located shall mean, for the city school district of the city of New York, the community district in which the charter school is located.

S 9. Paragraph (a-1) of subdivision 3 of section 2854 of the education law, as added by chapter 4 of the laws of 1998, is amended to read as follows:

(a-1) The board of trustees of a charter school shall employ and contract with necessary teachers, administrators and other school personnel. Such teachers shall be certified in accordance with the requirements applicable to other public schools; provided, however, that a charter school may employ as teachers (i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience; (ii) tenured or tenure track college faculty; (iii) individuals with two years of satisfactory experience through the Teach for America program; and (iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience, provided, however, that such teachers described in clauses (i), (ii), (iii), and (iv) of this paragraph shall not in total comprise more than thirty per centum of the teaching staff of a charter school, or five teachers, whichever is [less] GREATER. A teacher certified or otherwise approved by the commissioner shall not be included in the numerical limits established by the preceding sentence.

S 10. Pursuant to a schedule to be developed by the director of the budget, the mayor of the city of New York shall submit an education budget plan, including the overall education funding amount and funding distribution policy, in a form to be developed by the director of the budget, demonstrating how the mayor's proposed education budget will target resources at schools serving students with higher needs to improve student achievement city-wide. Such education budget plan must be approved by the director of the budget, the temporary president of the senate, and the speaker of the assembly prior to the mayor's submission of a proposed executive budget to the New York city council. The final adopted budget, as well as any subsequent modifications, shall be consistent with the approved education budget plan unless any changes are approved by the director of the budget, the temporary president of the senate, and the speaker of the assembly.

S 11. This act shall take effect immediately; provided that:

1. The amendments to section 2590-q of the education law made by section five of this act shall be deemed to have been in full force and effect on and after January 1, 2012, and shall not affect the expiration of such section and shall expire therewith;

2. The amendments to section 2590-r of the education law made by section six of this act shall be deemed to have been in full force and effect on and after January 1, 2012, and shall not affect the expiration of such section and shall expire therewith;

3. The amendments to section 2590-g of the education law made by section seven of this act shall be deemed to have been in full force and effect on and after January 1, 2012, and shall not affect the expiration of such section and shall expire therewith.

PART D

Section 1. Section 1 of subpart E of part EE of chapter 56 of the laws of 2015, amending the education law relating to annual performance

reviews of classroom teachers and building principals, is amended to read as follows:

Section 1. Authority of the commissioner. Notwithstanding any provisions of section 3012-c of the education law to the contrary, the commissioner of the state education department, is hereby authorized and directed to, subject to the provisions of section 207 of the education law, adopt regulations of the commissioner and guidelines no later than June 30, 2015 AND SHALL THEREAFTER PUBLISH SUCH REGULATIONS FOR A COMMENT PERIOD OF FORTY-FIVE DAYS AFTER WHICH SUCH REGULATIONS MAY BE AMENDED; to implement a statewide annual teacher and principal evaluation system in New York state pursuant to section 3012-d of the education law, as added by this act, after consulting with experts and practitioners in the fields of education, economics and psychometrics and taking into consideration the parameters set forth in the letter from the Chancellor of the Board of Regents and acting commissioner dated December 31, 2014, to the New York State Director of State Operations. The commissioner shall also establish a process to accept public comments and recommendations regarding the adoption of regulations pursuant to section 3012-d of the education law and consult in writing with the Secretary of the United States Department of Education on weights, measures and ranking of evaluation categories and subcomponents and shall release the response from the Secretary upon receipt thereof but in any event prior to publication of the regulations hereunder.

S 2. Subdivision 11 of section 3012-d of the education law, as added by section 2 of subpart E of part EE of chapter 56 of the laws of 2015, is amended and a new subdivision 11-a is added to read as follows:

11. Notwithstanding any inconsistent provision of law, no school district shall be eligible for an apportionment of general support for public schools from the funds appropriated for the 2015--2016 school year and any year thereafter in excess of the amount apportioned to such school district in the respective base year unless such school district has submitted documentation that has been approved by the commissioner by [November fifteenth] FEBRUARY FIFTEENTH, two thousand [fifteen] SIXTEEN, or by September first of each subsequent year, demonstrating that it has fully implemented the standards and procedures for conducting annual teacher and principal evaluations of teachers and principals in accordance with the requirements of this section and the regulations issued by the commissioner. Provided further that any apportionment withheld pursuant to this section shall not occur prior to April first of the current year and shall not have any effect on the base year calculation for use in the subsequent school year. For purposes of this section, "base year" shall mean the base year as defined in paragraph b of subdivision one of section thirty-six hundred two of this chapter, and "current year" shall mean the current year as defined in paragraph a of subdivision one of section thirty-six hundred two of this chapter.

11-A. THE COMMISSIONER SHALL PROMULGATE RULES AND REGULATIONS TO PROVIDE A WAIVER FROM FULLY IMPLEMENTING THE STANDARDS AND PROCEDURES FOR CONDUCTING ANNUAL PROFESSIONAL PERFORMANCE REVIEWS OF TEACHERS AND PRINCIPALS IN ACCORDANCE WITH THE REQUIREMENTS OF THIS SECTION AND THE REGULATIONS BY THE COMMISSIONER BY FEBRUARY FIFTEENTH, TWO THOUSAND SIXTEEN, BASED ON HARDSHIP.

S 3. Section 305 of the education law is amended by adding a new subdivision 51-a to read as follows:

51-A. ON OR BEFORE JUNE FIRST, TWO THOUSAND FIFTEEN, AND EACH YEAR THEREAFTER, THE COMMISSIONER SHALL RELEASE THE TEST QUESTIONS AND CORRESPONDING CORRECT ANSWERS FROM EACH OF THE MOST RECENTLY ADMINISTERED

ENGLISH LANGUAGE ARTS AND MATHEMATICS EXAMINATIONS IN GRADES THREE THROUGH EIGHT OF THAT YEAR. THE NUMBER OF QUESTIONS AND ANSWERS RELEASED SHALL NOT BE SO SIGNIFICANT AS TO HINDER OR IMPAIR THE VALIDITY AND/OR RELIABILITY OF FUTURE EXAMINATIONS BUT SHALL PROVIDE ENOUGH OF AN OVERVIEW OF EACH EXAMINATION SO THAT TEACHERS, ADMINISTRATORS, PRINCIPALS, PARENTS AND STUDENTS CAN BE PROVIDED WITH SUFFICIENT FEEDBACK ON THE TYPES OF QUESTIONS ADMINISTERED AND BY JULY FIRST, TWO THOUSAND FIFTEEN, AND EACH YEAR THEREAFTER, THE COMMISSIONER SHALL RELEASE THE GENERAL STUDENT SUCCESS RATE IN ANSWERING SUCH QUESTIONS CORRECTLY.

S 4. The sum of eight million four hundred thousand dollars ($8,400,000), or so much thereof as may be necessary, is hereby appropriated to the department of education out of any moneys in the state treasury in the general fund to the credit of the state purposes account, not otherwise appropriated, and made immediately available, for the purpose of carrying out the provisions of subdivision 51-a of section 305 of the education law, as added by section three of this act, and in order to create and print more forms of state standardized assessments in order to eliminate stand-alone multiple choice field tests and release a significant amount of test questions. Such moneys shall be payable on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of education in the manner prescribed by law.

S 5. Subparagraph 1 of paragraph a of subdivision 4 of section 3012-d of the education law, as added by section 2 of subpart E of part EE of chapter 56 of the laws of 2015, is amended to read as follows:

(1) For the first subcomponent, (A) for a teacher whose course ends in a state-created or administered test for which there is a state-provided growth model, such teacher shall have a state-provided growth score based on such model, WHICH SHALL TAKE INTO CONSIDERATION CERTAIN STUDENT CHARACTERISTICS, AS DETERMINED BY THE COMMISSIONER, INCLUDING BUT NOT LIMITED TO STUDENTS WITH DISABILITIES, POVERTY, ENGLISH LANGUAGE LEARNER STATUS, PRIOR ACADEMIC HISTORY AND WHICH SHALL IDENTIFY EDUCATORS WHOSE STUDENT'S GROWTH IS WELL ABOVE OR WELL BELOW AVERAGE COMPARED TO SIMILAR STUDENTS FOR A TEACHER'S OR PRINCIPAL'S STUDENTS AFTER THE CERTAIN STUDENT CHARACTERISTICS LISTED ABOVE ARE TAKEN INTO ACCOUNT; and (B) for a teacher whose course does not end in a state-created or administered test such teacher shall have a student learning objective (SLO) consistent with a goal-setting process determined or developed by the commissioner, that results in a student growth score; provided that, for any teacher whose course ends in a state-created or administered assessment for which there is no state-provided growth model, such assessment must be used as the underlying assessment for such SLO;

S 6. Section 305 of the education law is amended by adding two new subdivisions 53 and 54 to read as follows:

53. THE COMMISSIONER IS AUTHORIZED AND DIRECTED TO ESTABLISH A CONTENT REVIEW COMMITTEE FOR THE PURPOSES OF REVIEWING ALL STANDARDIZED TEST ITEMS AND/OR SELECTED PASSAGES USED ON ENGLISH LANGUAGE ARTS AND MATHEMATICS STATE ASSESSMENTS FOR GRADES THREE THROUGH EIGHT TO ENSURE: (A) THEY ARE GRADE LEVEL APPROPRIATE, IN GENERAL; (B) THEY ARE PRESENTED AT A READABILITY LEVEL THAT IS GRADE LEVEL APPROPRIATE; (C) THEY ARE WITHIN GRADE LEVEL EXPECTATION; AND (D) THEY APPROPRIATELY MEASURE THE LEARNING STANDARDS APPROVED BY THE BOARD OF REGENTS APPLICABLE TO SUCH SUBJECT AND/OR GRADE LEVEL. THE REVIEW OF SUCH ITEMS AND PASSAGES SHALL BE CONDUCTED PRIOR TO THEIR USE IN SUCH ASSESSMENTS PROVIDED HOWEVER, FOR THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR ONLY, IF SUCH REQUIREMENT WOULD PREVENT THE ABILITY OF SUCH ASSESSMENTS TO BE ADMINIS-

TERED, THEN ITEMS OR PASSAGES THAT HAVE NOT BEEN REVIEWED MAY BE USED. PROVIDED FURTHER, THE CONTENT REVIEW COMMITTEE SHALL REVIEW ANY NEW STANDARDIZED TEST ITEMS AND/OR SELECTED PASSAGES PRIOR TO THEIR USE IN STATE ASSESSMENTS. SUCH COMMITTEE SHALL ALSO ENSURE THAT ANY NEW TEST ITEMS AND/OR SELECTED PASSAGES ARE FAIR AND APPROPRIATELY MEASURE THE LEARNING STANDARDS APPROVED BY THE BOARD OF REGENTS APPLICABLE TO SUCH SUBJECT AND/OR GRADE LEVEL. SUCH COMMITTEE SHALL ALSO ENSURE THAT ADEQUATE AND APPROPRIATE TIME IS GIVEN TO STUDENTS FOR THE ADMINISTRATION OF SUCH ASSESSMENTS, PROVIDED HOWEVER THAT SUBDIVISION FORTY-NINE OF THIS SECTION MUST BE COMPLIED WITH. THE CONTENT REVIEW COMMITTEE SHALL INCLUDE CLASSROOM TEACHERS AND EXPERIENCED EDUCATORS IN THE CONTENT AREA AND/OR GRADE LEVEL OF THE ITEMS/PASSAGES BEING REVIEWED, INCLUDING TEACHERS OF STUDENTS WITH DISABILITIES AND ENGLISH LANGUAGE LEARNERS.

54. A. NOTWITHSTANDING ANY LAW, RULE OR REGULATION TO THE CONTRARY, NO TEACHER, PRINCIPAL, OR SUPERINTENDENT SHALL BE REQUIRED TO SIGN A CONFIDENTIALITY AGREEMENT WITH THEIR RESPECTIVE SCHOOL DISTRICT, BOARD OF COOPERATIVE EDUCATIONAL SERVICES, OR THE DEPARTMENT THAT PREVENTS SUCH TEACHER, PRINCIPAL, OR SUPERINTENDENT FROM DISCUSSING THE CONTENTS OF ANY ENGLISH LANGUAGE ARTS AND MATHEMATICS ASSESSMENTS IN GRADES THREE THROUGH EIGHT.

B. THE COMMISSIONER SHALL AMEND AND/OR MODIFY ANY CURRENT CONFIDENTIALITY AGREEMENT TO REMOVE ANY PROVISIONS THAT PREVENT TEACHERS, PRINCIPALS, OR SUPERINTENDENTS FROM DISCUSSING THE CONTENTS OF ANY ENGLISH LANGUAGE ARTS AND MATHEMATICS ASSESSMENTS IN GRADES THREE THROUGH EIGHT.

S 7. Notwithstanding any other provision of law, rule or regulation to the contrary, any previously entered into contract shall be amended to incorporate the provisions of section six of this act and any required approval of such contract amendments by a state agency shall be expedited to ensure compliance with section six of this act.

S 8. The commissioner of education shall conduct a comprehensive review of the education standards administered by the state education department and seek input from education stakeholders when conducting such review. The review shall examine aspects of the learning standards adopted by the board of regents in 2011 including but not limited to: whether curriculum materials and modules are aligned to standards and fully available to school districts, age and grade appropriateness of such standards, and current progress of the implementation of such standards. The review shall also contain recommendations on how to modify the standards if deemed necessary and appropriate provided such recommended modifications shall be in accordance with federal requirements. This review shall be completed on or before June 30, 2016. Upon completion of the review the board of regents shall consider the findings of the review and vote to accept or reject any recommendations made by the commissioner within 60 days.

S 9. This act shall take effect immediately; provided, however, that nothing in this act shall prevent or impair the commissioner of education from complying with the provisions of section three of this act prior to its effective date and provided further that, if this act takes effect after June 1, 2015, the commissioner of education shall have thirty days from such effective date to comply with the provisions of section three of this act; and provided further that section six of this act shall take effect December 1, 2015.

PART E

Section 1. Section 13 of part A of chapter 97 of the laws of 2011, amending the general municipal law and the education law relating to establishing limits upon school district and local government tax levies, is amended to read as follows:

S 13. This act shall take effect immediately; provided, however, that sections two through eleven of this act shall take effect July 1, 2011 and shall first apply to school district budgets and the budget adoption process for the 2012-13 school year; and shall continue to apply to school district budgets and the budget adoption process for any school year beginning in any calendar year during which this act is in effect; provided further, that if section 26 of part A of chapter 58 of the laws of 2011 shall not have taken effect on or before such date then section ten of this act shall take effect on the same date and in the same manner as such chapter of the laws of 2011, takes effect; provided further, that section one of this act shall first apply to the levy of taxes by local governments for the fiscal year that begins in 2012 and shall continue to apply to the levy of taxes by local governments for any fiscal year beginning in any calendar year during which this act is in effect[; provided, further, that this act shall remain in full force and effect at a minimum until and including June 15, 2016 and shall remain in effect thereafter only so long as the public emergency requiring the regulation and control of residential rents and evictions and all such laws providing for such regulation and control continue as provided in subdivision 3 of section 1 of the local emergency rent control act, sections 26-501, 26-502 and 26-520 of the administrative code of the city of New York, section 17 of chapter 576 of the laws of 1974 and subdivision 2 of section 1 of chapter 274 of the laws of 1946 constituting the emergency housing rent control law, and section 10 of chapter 555 of the laws of 1982, amending the general business law and the administrative code of the city of New York relating to conversions of residential property to cooperative or condominium ownership in the city of New York as such laws are continued by chapter 93 of the laws of 2011 and as such sections are amended from time to time].

S 2. This act shall take effect immediately.

PART F

Section 1. The real property tax law is amended by adding a new section 1306-b to read as follows:

S 1306-B. NEW YORK PROPERTY TAX RELIEF CHECK PROGRAM. 1. TAX REBATES. (A) FOR BASIC AND ENHANCED REBATES BEGINNING IN THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR AND EACH YEAR THEREAFTER IF A PARCEL IS ENTITLED TO THE BASIC OR ENHANCED STAR EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER, A LOCAL PROPERTY TAX REBATE SHALL BE PROVIDED TO THE OWNER OR OWNERS OF SUCH PARCEL AS SHOWN ON THE FINAL ASSESSMENT ROLL FOR SUCH YEAR, IN AN AMOUNT COMPUTED AS PRESCRIBED BY THIS SECTION AND SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW.

(B) NO TAX REBATE SHALL BE PROVIDED TO AN OWNER OR OWNERS PURSUANT TO PARAGRAPH A OF THIS SUBDIVISION IF THE AMOUNT OF SUCH REBATE IS LESS THAN OR EQUAL TO A CREDIT AUTHORIZED TO BE PROVIDED TO A TAX PAYER OF AN INDEPENDENT OR DEPENDENT SCHOOL DISTRICT PURSUANT TO SUBSECTION (BBB) OF SECTION SIX HUNDRED SIX OF THE TAX LAW OR IF SUCH CREDIT IS LESS THAN TWENTY DOLLARS IN A SINGLE YEAR.

(C) AN INDEPENDENT SCHOOL DISTRICT THAT IS SUBJECT TO THE PROVISIONS OF SECTION TWO THOUSAND TWENTY-THREE-A OF THE EDUCATION LAW MUST MEET

THE APPLICABLE REQUIREMENTS OF SECTION TWO THOUSAND TWENTY-THREE-B OF THE EDUCATION LAW FOR THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR TO RENDER ITS PROPERTY OWNERS ELIGIBLE FOR THE NEW YORK PROPERTY TAX RELIEF CHECK PROGRAM PURSUANT TO THIS SECTION. FOR ALL SCHOOL YEARS THEREAFTER, IN ORDER FOR AN INDEPENDENT SCHOOL DISTRICT TO QUALIFY ITS PROPERTY OWNERS TO RECEIVE A REBATE PURSUANT TO THIS SECTION, THE BUDGET SO ADOPTED SHALL NOT EXCEED THE TAX LEVY LIMIT PRESCRIBED BY SECTION TWO THOUSAND TWENTY-THREE-A OF THE EDUCATION LAW.

(D) A CITY WITH A DEPENDENT SCHOOL DISTRICT THAT IS SUBJECT TO THE PROVISIONS OF SECTION THREE-C OF THE GENERAL MUNICIPAL LAW AND ITS DEPENDENT SCHOOL DISTRICT MUST JOINTLY COMPLY WITH THE REQUIREMENTS OF SUBDIVISION TWO, AND EITHER SUBDIVISION THREE OR FOUR OF SECTION THREE-D OF THE GENERAL MUNICIPAL LAW IN ORDER TO RENDER ITS PROPERTY OWNERS ELIGIBLE FOR THE NEW YORK PROPERTY TAX RELIEF CHECK PROGRAM FOR A CITY FISCAL YEAR BEGINNING IN TWO THOUSAND FIFTEEN PURSUANT TO THIS SECTION. FOR ALL FISCAL YEARS THEREAFTER WHERE A REBATE WOULD BE AUTHORIZED, A CITY WITH A DEPENDENT SCHOOL DISTRICT THAT IS SUBJECT TO THE PROVISIONS OF SECTION THREE-C OR THREE-E OF THE GENERAL MUNICIPAL LAW MUST ADOPT A BUDGET THAT DOES NOT EXCEED THE TAX LEVY LIMIT PRESCRIBED BY SUCH SECTION IN ORDER TO RENDER ITS PROPERTY OWNERS ELIGIBLE FOR THE NEW YORK PROPERTY TAX RELIEF CHECK PROGRAM.

(E) IT SHALL BE THE RESPONSIBILITY OF THE DEPARTMENT TO ISSUE SUCH TAX REBATES TO SUCH OWNER OR OWNERS IN THE MANNER PROVIDED BY SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW. NOTHING CONTAINED HEREIN SHALL BE CONSTRUED AS PERMITTING PARTIAL OR INSTALLMENT PAYMENTS OF TAXES IN A JURISDICTION WHICH HAS NOT AUTHORIZED THE SAME PURSUANT TO LAW. TO THE EXTENT PRACTICABLE REBATES MADE TO AN OWNER OR OWNERS PURSUANT TO THIS SECTION AND CREDITS PROVIDED TO THE SAME PURSUANT TO SUBSECTION (BBB) OF SECTION SIX HUNDRED SIX OF THE TAX LAW SHALL BE DISBURSED IN COMBINATION.

2. PROCEDURE. (A) ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND FIFTEEN AND EACH YEAR THEREAFTER, THE COMMISSIONER, OR HIS OR HER DESIGNEE, SHALL CREATE A REPORT, IF SUCH REPORT IS DEEMED NECESSARY BY THE COMMISSIONER TO ESTABLISH ELIGIBILITY OF AN OWNER OR OWNERS TO A REBATE UNDER THIS SECTION, CONCERNING THOSE PARCELS WHICH HAVE BEEN GRANTED AN EXCEPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER, OR ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN AND EACH YEAR THEREAFTER, IN THE CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, OR HIS OR HER DESIGNEE, SHALL PROVIDE TO THE COMMISSIONER OF TAXATION AND FINANCE A REPORT IN A MUTUALLY AGREEABLE FORMAT CONCERNING THOSE PARCELS WHICH HAVE BEEN GRANTED AN EXEMPTION AUTHORIZED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER ON THE ASSESSMENT ROLLS USED TO GENERATE THE SCHOOL TAX BILLS FOR THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL TAX YEAR AND FOR EACH YEAR THEREAFTER; PROVIDED HOWEVER THE INFORMATION TO BE PROVIDED ON SUCH REPORT SHALL BE OBTAINED FROM THE FINAL ASSESSMENT ROLL DATA FILES USED TO GENERATE THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL TAX BILLS AND EACH YEAR THEREAFTER, FILED WITH THE DEPARTMENT PURSUANT TO SECTION FIFTEEN HUNDRED NINETY OF THIS CHAPTER ON OR BEFORE JULY THIRTY-FIRST OF SUCH YEAR. SUCH REPORT SHALL SET FORTH THE NAMES AND MAILING ADDRESSES OF THE OWNER OR OWNERS OF SUCH PARCELS AS SHOWN ON SUCH ASSESSMENT ROLL DATA FILES, THE IDENTIFICATION NUMBERS OF SUCH PARCELS AS SHOWN ON SUCH ASSESSMENT ROLL DATA FILES, AND SUCH OTHER INFORMATION IN THE POSSESSION OF THE DEPARTMENT, OR IN THE CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, AS THE COMMISSIONER MAY DEEM NECESSARY FOR THE EFFECTIVE ADMINISTRATION OF THIS

PROGRAM, INCLUDING INFORMATION REGARDING COOPERATIVE APARTMENT BUILDINGS AND MOBILE HOME PARKS OR SIMILAR PROPERTY. IT SHALL BE THE RESPONSIBILITY OF THE ASSESSOR OR ASSESSORS OF EACH ASSESSING UNIT TO ENSURE THAT THE NAMES AND MAILING ADDRESSES OF SUCH OWNER OR OWNERS ARE ACCURATELY RECORDED ON SUCH ROLLS AND FILES TO THE BEST OF HIS OR HER ABILITY, BASED UPON THE INFORMATION CONTAINED IN HIS OR HER OFFICE. NOTHING CONTAINED IN THIS SUBDIVISION SHALL BE CONSTRUED AS AFFECTING IN ANY WAY THE VALIDITY OR ENFORCEABILITY OF A REAL PROPERTY TAX, OR THE APPLICABILITY OF INTEREST OR PENALTIES WITH RESPECT THERETO, WHEN AN OWNER'S NAME OR MAILING ADDRESS HAS NOT BEEN ACCURATELY RECORDED.

(B) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (A) OF THIS SUBDIVISION, WHERE AN ASSESSING UNIT CONTAINS ONE OR MORE PROPERTIES WHICH ARE RECEIVING SUCH EXEMPTION IN RELATION TO A PRIOR YEAR ASSESSMENT ROLL PURSUANT TO PARAGRAPH (D) OF SUBDIVISION SIX OF SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER, OR CONTAINS ONE OR MORE PARCELS WITH RESPECT TO WHICH SUCH EXEMPTION WAS DULY ADDED OR REMOVED AFTER THE FILING OF THE FINAL ASSESSMENT ROLL PURSUANT TO THE PROVISIONS OF TITLE THREE OF ARTICLE FIVE OF THIS CHAPTER, THE DEPARTMENT MAY REQUIRE THE ASSESSOR TO FILE WITH IT, ON OR BEFORE JULY THIRTY-FIRST, TWO THOUSAND FIFTEEN AND EACH YEAR THEREAFTER, OR SUCH LATER DATE AS SUCH OFFICE MAY SPECIFY, A SUPPLEMENTAL REPORT RELATING TO SUCH PROPERTY OR PROPERTIES, SO THAT INFORMATION PERTAINING TO THE OWNER OR OWNERS THEREOF MAY BE INCLUDED IN THE REPORT TO BE MADE TO THE COMMISSIONER PURSUANT TO THIS PARAGRAPH. WHEN ANY INFORMATION REQUIRED BY THIS PARAGRAPH IS RECEIVED BY THE DEPARTMENT AFTER JULY THIRTY-FIRST, TWO THOUSAND FIFTEEN AND EACH YEAR THEREAFTER, SUCH INFORMATION SHALL BE TRANSMITTED AS SOON AS REASONABLY PRACTICABLE FOR USE IN ISSUING LOCAL PROPERTY TAX REBATES PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW.

3. REBATE BASE. (A) THE DEPARTMENT SHALL CALCULATE THE REBATE BASE AS PROVIDED HEREIN AND CERTIFY THE SAME NO LATER THAN JULY FIRST, TWO THOUSAND FIFTEEN.

(B) A REBATE GRANTED PURSUANT TO THIS SECTION:

(I) FOR THE TWO THOUSAND FIFTEEN--TWO THOUSAND SIXTEEN SCHOOL YEAR SHALL BE COMPUTED BY DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR PURPOSES OF THE BASIC OR ENHANCED STAR EXEMPTION FOR SUCH SCHOOL YEAR AND MULTIPLYING THAT AMOUNT BY THIRTY-SIX AND ONE-HALF PERCENT.

(II) FOR THE TWO THOUSAND SIXTEEN--TWO THOUSAND SEVENTEEN SCHOOL YEAR SHALL BE COMPUTED BY DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR PURPOSES OF THE BASIC OR ENHANCED STAR EXEMPTION FOR SUCH SCHOOL YEAR AND MULTIPLYING THAT AMOUNT BY THIRTY-SEVEN AND ONE-HALF PERCENT.

(III) FOR THE TWO THOUSAND SEVENTEEN--TWO THOUSAND EIGHTEEN SCHOOL YEAR SHALL BE COMPUTED BY DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR PURPOSES OF THE BASIC OR ENHANCED STAR EXEMPTION FOR SUCH SCHOOL YEAR AND MULTIPLYING THAT AMOUNT BY FIFTY-FIVE PERCENT.

(IV) FOR THE TWO THOUSAND EIGHTEEN--TWO THOUSAND NINETEEN SCHOOL YEAR, AND EACH YEAR THEREAFTER, SHALL BE COMPUTED BY DETERMINING THE EXEMPT AMOUNT ESTABLISHED FOR PURPOSES OF THE BASIC OR ENHANCED STAR EXEMPTION FOR SUCH SCHOOL YEAR AND MULTIPLYING THAT AMOUNT BY FIFTY-FIVE PERCENT.

S 2. The tax law is amended by adding a new section 178 to read as follows:

S 178. NEW YORK PROPERTY TAX RELIEF CHECK PROGRAM. 1. THE COMMISSIONER SHALL ISSUE THE LOCAL PROPERTY TAX REBATES AUTHORIZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW. FOR PURPOSES OF THIS SECTION THE REBATE SHALL BE CALCULATED USING THE FORMULA SET FORTH IN SUBDIVISION THREE OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW. PROVIDED, HOWEVER, SUCH REBATES SHALL NOT BE ISSUED IN ANY

YEAR IN WHICH AN APPROPRIATION TO PAY SUCH REBATES HAS NOT BEEN INCLUDED IN THE ENACTED STATE BUDGET FOR SUCH YEAR.

2. ON OR BEFORE AUGUST FIFTEENTH, TWO THOUSAND FIFTEEN AND EACH YEAR THEREAFTER, THE COMMISSIONER, OR HIS OR HER DESIGNEE, SHALL CREATE A REPORT, IF SUCH A REPORT IS DEEMED NECESSARY BY THE COMMISSIONER TO ESTABLISH ELIGIBILITY OF A REBATE PURSUANT TO SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET FORTH IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, OR ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN AND EACH YEAR THEREAFTER IN THE CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, SHALL PROVIDE TO THE COMMISSIONER A REPORT IN A MUTUALLY AGREEABLE FORMAT CONCERNING THOSE PARCELS WHICH SATISFY THE CRITERIA SET FORTH IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW.

3. THE COMMISSIONER IN CONSULTATION WITH THE COMMISSIONER OF FINANCE, FOR A CITY WITH A POPULATION OF ONE MILLION OR MORE, IS AUTHORIZED TO DEVELOP PROCEDURES NECESSARY TO PROVIDE FOR THE ISSUANCE OF LOCAL PROPERTY TAX REBATES TO QUALIFYING PROPERTY OWNERS, AND THOSE QUALIFYING PROPERTY OWNERS THAT DID NOT RECEIVE THEM INITIALLY. IF THE COMMISSIONER IS NOT SATISFIED THAT THE PROPERTY OWNER OR OWNERS ARE QUALIFIED FOR THE LOCAL PROPERTY TAX REBATE, THE COMMISSIONER SHALL NOT ISSUE SUCH REBATE.

4. BY DEPOSITING A REBATE ISSUED PURSUANT TO THIS SECTION AND AUTHORIZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, THE PAYEE IS CERTIFYING THAT HE OR SHE IS THE PROPERTY OWNER, AND THAT THE PRIMARY RESIDENCE OF SUCH PROPERTY OWNER OR OWNERS IS NOT SUBJECT TO ANY DELINQUENT SCHOOL TAXES.

5. CONFIDENTIAL INFORMATION; DISCLOSURE PROHIBITION. INFORMATION REGARDING REBATES ISSUED TO INDIVIDUALS SHALL NOT BE SUBJECT TO DISCLOSURE; INCLUDING NAMES, ADDRESSES, AND DOLLAR AMOUNTS OF REBATES.

S 3. Section 606 of the tax law is amended by adding a new subsection (n-1) to read as follows:

(N-1) SCHOOL DISTRICT PROPERTY TAX CREDIT. (1) (A) IN ANY TAXABLE YEAR IN WHICH TAXPAYERS ARE NOT ELIGIBLE TO RECEIVE REBATES PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THIS CHAPTER SOLELY BECAUSE AN APPROPRIATION TO PAY SUCH REBATES WAS NOT INCLUDED IN THE ENACTED STATE BUDGET, FOR SUCH YEAR, THE CREDIT ALLOWED BY THIS SUBSECTION SHALL APPLY.

(B) NO CREDIT SHALL BE PROVIDED TO A TAXPAYER PURSUANT TO THIS SECTION IF THE AMOUNT OF SUCH CREDIT IS LESS THAN OR EQUAL TO A CREDIT AUTHORIZED TO BE PROVIDED TO A TAXPAYER OF AN INDEPENDENT OR DEPENDENT SCHOOL DISTRICT PURSUANT TO SUBSECTION (BBB) OF THIS SECTION OR IF SUCH CREDIT IS LESS THAN TWENTY DOLLARS IN A SINGLE YEAR.

(C) AN INDEPENDENT SCHOOL DISTRICT THAT IS SUBJECT TO THE PROVISIONS OF SECTION TWO THOUSAND TWENTY-THREE-A OF THE EDUCATION LAW MUST MEET THE APPLICABLE REQUIREMENTS OF SECTION TWO THOUSAND TWENTY-THREE-B OF THE EDUCATION LAW FOR THE TWO THOUSAND FIFTEEN-TWO THOUSAND SIXTEEN SCHOOL YEAR TO RENDER ITS TAXPAYERS ELIGIBLE FOR A CREDIT PURSUANT TO THIS SECTION. FOR ALL SCHOOL YEARS THEREAFTER, IN ORDER FOR AN INDEPENDENT SCHOOL DISTRICT TO QUALIFY ITS TAXPAYERS TO RECEIVE A CREDIT PURSUANT TO THIS SECTION, THE BUDGET SO ADOPTED SHALL NOT EXCEED THE TAX LEVY LIMIT PRESCRIBED BY SECTION TWO THOUSAND TWENTY-THREE-A OF THE EDUCATION LAW.

(D) A CITY WITH A DEPENDENT SCHOOL DISTRICT THAT IS SUBJECT TO THE PROVISIONS OF SECTION THREE-C OF THE GENERAL MUNICIPAL LAW AND ITS DEPENDENT SCHOOL DISTRICT MUST JOINTLY COMPLY WITH THE REQUIREMENTS OF

SUBDIVISION TWO, AND SUBDIVISION THREE OR FOUR OF SECTION THREE-D OF THE GENERAL MUNICIPAL LAW IN ORDER TO RENDER ITS TAXPAYERS ELIGIBLE FOR A CREDIT AUTHORIZED PURSUANT TO THIS SECTION FOR A CITY FISCAL YEAR BEGINNING IN TWO THOUSAND FIFTEEN. FOR ALL FISCAL YEARS THEREAFTER WHERE A CREDIT UNDER THIS SECTION WOULD BE AUTHORIZED, A CITY WITH A DEPENDENT SCHOOL DISTRICT THAT IS SUBJECT TO THE PROVISIONS OF SECTION THREE-C OR THREE-E OF THE GENERAL MUNICIPAL LAW MUST ADOPT A BUDGET THAT DOES NOT EXCEED THE TAX LEVY LIMIT.

(2) FOR TAXABLE YEARS BEGINNING ON OR AFTER JANUARY FIRST, TWO THOUSAND FIFTEEN IF THE CREDIT IS APPLICABLE IN SUCH YEAR, A TAXPAYER SHALL BE ALLOWED A CREDIT AGAINST THE TAX IMPOSED BY THIS ARTICLE IN AN AMOUNT EQUAL TO THE REBATE CHECK CALCULATED PURSUANT TO SECTION ONE HUNDRED SEVENTY-EIGHT OF THIS CHAPTER.

(3) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION FOR ANY TAXABLE YEAR SHALL EXCEED THE TAXPAYER'S TAX FOR SUCH YEAR, THE EXCESS SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE CREDITED OR REFUNDED IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER, THAT NO INTEREST SHALL BE PAID THEREON.

(4) (A) TAXPAYERS WHO WOULD HAVE QUALIFIED FOR THE CREDIT UNDER THIS SUBSECTION FOR TAXABLE YEAR TWO THOUSAND FOURTEEN, HAD SUCH CREDIT BEEN AUTHORIZED IN SUCH TAXABLE YEAR, SHALL BE TREATED AS HAVING MADE A PAYMENT AGAINST THE TAX IMPOSED BY THIS ARTICLE FOR SUCH TAXABLE YEAR IN AN AMOUNT EQUAL TO SUCH CREDIT FOR SUCH TAXABLE YEAR. SUCH PAYMENT SHALL BE TREATED AS AN OVERPAYMENT OF TAX TO BE REFUNDED AS SOON AS PRACTICABLE, BUT NOT LONGER THAN FORTY-FIVE DAYS FROM FILING A CLAIM FOR A REFUND, IN ACCORDANCE WITH THE PROVISIONS OF SECTION SIX HUNDRED EIGHTY-SIX OF THIS ARTICLE, PROVIDED, HOWEVER THAT NO INTEREST SHALL BE PAID THEREON. ALL QUALIFIED TAXPAYERS MAY SUBMIT A CLAIM FOR AN ADVANCE PAYMENT OF SUCH REFUND ON FORMS PREPARED BY THE DEPARTMENT, PROVIDED SUCH FORMS ARE FILED WITH THE DEPARTMENT ON OR BEFORE AUGUST THIRTY-FIRST, TWO THOUSAND FIFTEEN.

(B) THE AMOUNT OF THE CREDIT WHICH IS ALLOWED UNDER THIS SUBSECTION FOR THE TAXPAYER'S TAXABLE YEAR BEGINNING IN TWO THOUSAND FIFTEEN SHALL BE REDUCED BY THE PAYMENTS MADE TO THE TAXPAYER UNDER THIS SUBSECTION. ANY FAILURE TO SO REDUCE THE CREDIT SHALL BE TREATED AS ARISING OUT OF A MATHEMATICAL OR CLERICAL ERROR AND ASSESSED ACCORDING TO SUBSECTION (D) OF SECTION SIX HUNDRED EIGHTY-ONE OF THIS ARTICLE.

(C) ANY FAILURE TO APPLY FOR AN ADVANCE PAYMENT SHALL NOT IMPAIR A TAXPAYER'S ABILITY TO APPLY FOR THE CREDIT UPON FILING THEIR RETURN FOR SUCH TAX YEAR.

(5) IF THE COMMISSIONER DETERMINES IT TO BE NECESSARY FOR PROPER ADMINISTRATION OF THE CREDIT ALLOWED UNDER THIS SUBSECTION, THE COUNTY DIRECTOR OF REAL PROPERTY TAX SERVICES OF ANY COUNTY, OR IN THE CASE OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE COMMISSIONER OF FINANCE, UPON THE REQUEST OF THE COMMISSIONER, SHALL FILE A REPORT WITH THE DEPARTMENT IDENTIFYING ALL PARCELS IN THE COUNTY OR IN THE CITY ON WHICH SCHOOL TAXES FOR THE PRIOR SCHOOL YEAR REMAINED UNPAID AS OF JUNE THIRTIETH OF SUCH PRIOR SCHOOL YEAR, PROVIDED THAT PARCELS NOT RECEIVING THE BASIC OR ENHANCED STAR EXEMPTION SHALL BE EXCLUDED FROM SUCH LIST. SUCH COUNTY DIRECTOR SHALL OBTAIN FROM THE TAX COLLECTING OFFICERS AND TAX ENFORCEMENT OFFICERS WITHIN THE COUNTY SUCH INFORMATION AS HE OR SHE MAY NEED TO PREPARE SUCH LIST. SUCH LIST SHALL BE PREPARED IN A FORMAT PRESCRIBED BY THE COMMISSIONER.

(6) IF THE SCHOOL PROPERTY TAXES TO WHICH THE CREDIT RELATES ARE NOT PAID, THE CREDIT ALLOWED WITH RESPECT TO SUCH PROPERTY TAXES MUST BE ADDED BACK IN THE TAX YEAR IN WHICH SUCH CREDIT WAS CLAIMED.

(7) ONLY ONE CREDIT PER RESIDENCE SHALL BE ALLOWED PER TAXABLE YEAR UNDER THIS SUBSECTION. WHEN TWO OR MORE MEMBERS OF A RESIDENCE ARE ABLE TO MEET THE QUALIFICATIONS FOR A QUALIFIED TAXPAYER, THE CREDIT SHALL BE EQUALLY DIVIDED BETWEEN OR AMONG SUCH INDIVIDUALS. IN THE CASE OF SPOUSES WHO FILE A JOINT FEDERAL RETURN BUT WHO ARE REQUIRED TO DETERMINE THEIR NEW YORK TAXES SEPARATELY, THE CREDIT ALLOWED PURSUANT TO THIS SUBSECTION MAY BE APPLIED AGAINST THE TAX OF EITHER OR DIVIDED BETWEEN THEM AS THEY MAY ELECT.

S 4. The opening paragraph of paragraph 2 of subsection (bbb) of section 606 of the tax law, as added by section 1 of part FF of chapter 59 of the laws of 2014, is amended to read as follows:

An individual taxpayer who meets the eligibility standards set forth in paragraph three of this subsection and whose primary residence is located in a taxing jurisdiction that has a freeze-compliant budget for the fiscal year starting in two thousand fourteen, two thousand fifteen or two thousand sixteen, whichever is applicable, shall be allowed a credit against the taxes imposed by this article. HOWEVER, THAT IN TWO THOUSAND FIFTEEN NO CREDIT WILL BE PROVIDED UNDER THIS SECTION AS A CREDIT ON TAXES IMPOSED ON BEHALF OF AN INDEPENDENT OR DEPENDENT SCHOOL DISTRICT, IF AN AMOUNT GREATER THAN SUCH CREDIT WOULD BE AUTHORIZED TO BE RECEIVED BY A PROPERTY OWNER OR OWNERS IN THE FORM OF A REBATE PURSUANT TO SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR TO BE RECEIVED IN THE FORM OR A CREDIT PURSUANT TO SUBSECTION (N-1) OF THIS SECTION. Subject to the provisions of paragraph six of this subsection, such credit shall be determined as follows:

S 5. Paragraph 4 of subsection (bbb) of section 606 of the tax law, as added by section 1 of part FF of chapter 59 of the laws of 2014, is amended to read as follows:

(4) For each year this credit is allowed, the commissioner shall determine the taxpayer's eligibility for this credit utilizing the information available to the commissioner. When the commissioner has determined a taxpayer to be eligible for this credit, the commissioner shall advance a payment of the amount determined in accordance with this subsection. HOWEVER, THAT IN TWO THOUSAND FIFTEEN NO CREDIT WILL BE PROVIDED UNDER THIS SECTION AS A CREDIT ON TAXES IMPOSED ON BEHALF OF AN INDEPENDENT OR DEPENDENT SCHOOL DISTRICT, IF AN AMOUNT GREATER THAN SUCH CREDIT WOULD BE AUTHORIZED TO BE RECEIVED BY A PROPERTY OWNER OR OWNERS IN THE FORM OF A REBATE PURSUANT TO SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR TO BE RECEIVED IN THE FORM OR A CREDIT PURSUANT TO SUBSECTION (N-1) OF THIS SECTION.

The taxpayer shall not apply for such credit in conjunction with the filing of his or her return. A taxpayer who has failed to receive an advance payment that he or she believes was due to him or her, or who has received an advance payment that he or she believes is less than the amount that was due to him or her, may request payment of the claimed deficiency in a manner prescribed by the commissioner.

S 6. The opening paragraph of section 2023-b of the education law, as added by section 2 of part FF of chapter 59 of the laws of 2014, is amended to read as follows:

Certification of compliance with property tax freeze, NEW YORK PROPERTY TAX RELIEF CHECK PROGRAM OR THE SCHOOL DISTRICT PROPERTY TAX CREDIT requirements. A school district that is subject to the provisions of section two thousand twenty-three-a of this part must comply with the requirements of subdivision two of this section in order to render its taxpayers eligible for the real property tax freeze credit authorized by subsection (bbb) of section six hundred six of the tax law for a fiscal

year starting in two thousand fourteen. The property tax cuts will be extended for a second year, A NEW YORK PROPERTY TAX RELIEF CHECK WILL BE PROVIDED PURSUANT TO SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR A TAX CREDIT WILL BE PROVIDED PURSUANT TO SUBSECTION N-1 OF SECTION SIX HUNDRED SIX OF THE TAX LAW in jurisdictions which comply with the tax cap and have a state approved government efficiency plan which demonstrate three year savings and efficiencies of at least one percent per year from shared services, cooperation agreements and/or mergers or efficiencies. The director of the budget shall consider past efficiencies, shared services and reforms in their approval process. While localities may offer a variety of approaches it is anticipated that the county government or board of cooperative educational services will convene and facilitate a process and submit a county wide or board of cooperative educational services region wide plan for approval. A school district that is subject to the provisions of section two thousand twenty-three-a of this part must comply with the requirements of subdivision two and either subdivision three or subdivision four of this section in order to render its taxpayers eligible for the real property tax freeze credit authorized by subsection (bbb) of section six hundred six of the tax law for a fiscal year starting in two thousand fifteen.

S 7. Paragraph b of subdivision 2 of section 2023-b of the education law, as added by section 2 of part FF of chapter 59 of the laws of 2014, is amended to read as follows:

b. In order for such certification to give rise to a real property tax freeze credit under subsection (bbb) of section six hundred six of the tax law, A NEW YORK PROPERTY TAX RELIEF CHECK PURSUANT TO SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR A TAX CREDIT PURSUANT TO SUBSECTION (N-1) OF SECTION SIX HUNDRED SIX OF THE TAX LAW, such certification shall be made no later than the twenty-first day of the fiscal year to which it applies.

S 8. The opening paragraph of section 3-d of the general municipal law, as added by section 3 of part FF of chapter 59 of the laws of 2014, is amended to read as follows:

Certification of compliance with property tax freeze, THE NEW YORK PROPERTY TAX RELIEF CHECK PROGRAM OR THE SCHOOL DISTRICT PROPERTY TAX CREDIT requirements. A municipal corporation or an independent special district that is subject to the provisions of section three-c of this article must comply with the requirements of subdivision two of this section in order to render its taxpayers eligible for the real property tax freeze credit authorized by subsection (bbb) of section six hundred six of the tax law for a fiscal year starting in two thousand fifteen. The property tax cuts will be extended for a second year OR AN AUTHORIZED REBATE OR CREDIT WILL BE PROVIDED in jurisdictions which comply with the tax cap and have a state approved government efficiency plan which demonstrate three year savings and efficiencies of at least one percent per year from shared services, cooperation agreements and/or mergers or efficiencies. The director of the budget shall consider past efficiencies, shared services and reforms in their approval process. While localities may offer a variety of approaches it is anticipated that the county government or board of cooperative educational services will convene and facilitate a process and submit a county wide or board of cooperative educational services region wide plan for approval. A municipal corporation or an independent special district that is subject to the provisions of section three-c of this article must comply with the requirements of subdivision two and either subdivision three or subdivision four of this section in order to render its taxpayers eligi-

ble for the real property tax freeze credit authorized by subsection (bbb) of section six hundred six of the tax law for a fiscal year starting in two thousand sixteen. Provided however, that a city with a dependent school district must comply with the requirements of subdivision two of this section in order to render its taxpayers eligible for the real property tax freeze credit authorized by subsection (bbb) of section six hundred six of the tax law for a fiscal year starting in two thousand fourteen and comply with the requirements of subdivision two of this section, and both the city and its dependent school district must jointly comply with the requirements of subdivision three or subdivision four of this section, in order to render its taxpayers eligible for the real property tax freeze credit authorized by subsection (bbb) of section six hundred six of the tax law, FOR THE NEW YORK PROPERTY TAX RELIEF CHECK AUTHORIZED BY SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR THE SCHOOL DISTRICT PROPERTY TAX CREDIT PURSUANT TO SUBSECTION (N-1) OF SECTION SIX HUNDRED SIX OF THE TAX LAW for a fiscal year starting in two thousand fifteen or two thousand sixteen.

S 9. Paragraph (b) of subdivision 2 of section 3-d of the general municipal law, as added by section 3 of part FF of chapter 59 of the laws of 2014, is amended to read as follows:

(b) In order for such certification to give rise to a real property tax freeze credit under subsection (bbb) of section six hundred six of the tax law, A NEW YORK PROPERTY TAX RELIEF CHECK PURSUANT TO SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW OR THE SCHOOL DISTRICT PROPERTY TAX CREDIT PURSUANT TO SUBSECTION (N-1) OF SECTION SIX HUNDRED SIX OF THE TAX LAW, such certification shall be made no later than the twenty-first day of the fiscal year to which it applies.

S 10. This act shall take effect immediately.

S 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

S 3. This act shall take effect immediately provided, however, that the applicable effective date of Parts A through F of this act shall be as specifically set forth in the last section of such Parts.