

STATE OF NEW YORK

304

2017-2018 Regular Sessions

IN ASSEMBLY

January 5, 2017

Introduced by M. of A. BICHOTTE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the public housing law and the real property tax law, in relation to requiring taxpayers claiming certain tax credits, abatements and exemptions related to real estate development to be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the private housing finance law, in relation to requiring that certain applicants for grants and loans through the low income turnkey/enhanced housing trust fund program be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the private housing finance law, in relation to requiring that applicants for contracts for the furnishing of housing for persons of low income be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the real property tax law, the private housing finance law and the administrative code of the city of New York, in relation to requiring that local laws providing for a tax exemption or abatement for certain residential projects be in compliance with certain requirements relating to minority and women-owned business enterprise participation in contracts; to amend the real property tax law, in relation to making certain technical changes; and to provide for the expiration and repeal of such provisions

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 22 of the public housing law is amended by adding a
2 new subdivision 8 to read as follows:

3 8. Minority and women-owned business enterprise participation. No
4 credit shall be allowable under the provisions of this section unless
5 the taxpayer claiming the credit is in full compliance with the

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

LBD02254-01-7

1 provisions of sections three hundred twelve and three hundred thirteen
2 of the executive law, to the extent that such provisions apply;
3 provided, however, that a taxpayer granted a waiver of compliance as
4 provided in section three hundred thirteen of the executive law shall be
5 deemed to be in compliance with such provisions.

6 § 2. Subdivision 2 of section 421-a of the real property tax law is
7 amended by adding a new closing paragraph to read as follows:

8 No exemption shall be allowable under the provisions of this section
9 unless the taxpayer claiming the exemption is in full compliance with
10 the provisions of sections three hundred twelve and three hundred thir-
11 teen of the executive law, to the extent that such provisions apply;
12 provided, however, that a taxpayer granted a waiver of compliance as
13 provided in section three hundred thirteen of the executive law shall be
14 deemed to be in compliance with such provisions.

15 § 3. The opening paragraph of paragraph a of subdivision 3 of section
16 421-a of the real property tax law, as amended by section 63-g of part A
17 of chapter 20 of the laws of 2015, is amended to read as follows:

18 Application forms for exemption under this section shall be filed with
19 the assessors between February first and March fifteenth and, based on
20 the certification of the local housing agency as herein provided, the
21 assessors shall certify to the collecting officer the amount of taxes to
22 be abated. If there be in a city of one million population or more a
23 department of housing preservation and development, the term "housing
24 agency" shall mean only such department of housing preservation and
25 development. No such application shall be accepted by the assessors
26 unless accompanied by a certificate of the local housing agency certify-
27 ing the applicant's eligibility pursuant to subdivisions two and four of
28 this section. No such certification of eligibility shall be issued by
29 the local housing agency until such agency determines whether the appli-
30 cant is in full compliance with the provisions of sections three hundred
31 twelve and three hundred thirteen of the executive law, to the extent
32 that such provisions apply, and the initial adjusted monthly rent to be
33 paid by tenants residing in rental dwelling units contained within the
34 multiple dwelling and the comparative adjusted monthly rent that would
35 have to be paid by such tenants if no tax exemption were applicable as
36 provided by this section. The initial adjusted monthly rent will be
37 certified by the local housing agency as the first rent for the subject
38 dwelling units. A copy of such certification with respect to such units
39 shall be attached by the applicant to the first effective lease or occu-
40 pancy agreement. The initial adjusted monthly rent shall reflect the
41 full tax exemption benefits as approved by the agency.

42 § 4. Section 421-b of the real property tax law is amended by adding a
43 new subdivision 4 to read as follows:

44 4. No exemption shall be allowable under the provisions of this
45 section unless the taxpayer claiming the exemption is in full compliance
46 with the provisions of sections three hundred twelve and three hundred
47 thirteen of the executive law, to the extent that such provisions apply;
48 provided, however, that a taxpayer granted a waiver of compliance as
49 provided in section three hundred thirteen of the executive law shall be
50 deemed to be in compliance with such provisions.

51 § 5. Section 421-c of the real property tax law is amended by adding a
52 new subdivision 4 to read as follows:

53 4. No exemption shall be allowable under the provisions of this
54 section unless the taxpayer claiming the exemption is in full compliance
55 with the provisions of sections three hundred twelve and three hundred
56 thirteen of the executive law, to the extent that such provisions apply;

1 provided, however, that a taxpayer granted a waiver of compliance as
2 provided in section three hundred thirteen of the executive law shall be
3 deemed to be in compliance with such provisions.

4 § 6. Section 421-d of the real property tax law is amended by adding a
5 new subdivision 3 to read as follows:

6 3. Any local law providing for a tax exemption as provided in this
7 section shall require the taxpayer claiming the exemption be in full
8 compliance with the provisions of sections three hundred twelve and
9 three hundred thirteen of the executive law, to the extent that such
10 provisions apply; provided, however, that a taxpayer granted a waiver of
11 compliance as provided in section three hundred thirteen of the execu-
12 tive law shall be deemed to be in compliance with such provisions.

13 § 7. Section 421-e of the real property tax law, as amended by chapter
14 121 of the laws of 1988, is amended to read as follows:

15 § 421-e. Exemption of cooperative, condominium, homesteading and
16 rental projects from local taxation. 1. The local legislative body of
17 any city, town or village is hereby authorized and empowered to adopt
18 and amend a local law to provide that any cooperative, condominium,
19 homesteading or rental project which receives payments, grants or loans
20 pursuant to article eighteen of the private housing finance law or any
21 new construction project which receives payments, grants or loans pursu-
22 ant to article nineteen of the private housing finance law shall be
23 exempt from taxation as provided in such local law. Such local law may
24 provide that such eligible property shall be exempt from all or any
25 portion of the taxes imposed by a municipality, including those imposed
26 by a school district, other than assessments for local improvements for
27 a period not to exceed twenty years in the aggregate after the taxable
28 status date immediately following the completion thereof, calculated not
29 to exceed the following exemptions: twelve years of full exemption
30 followed by two years of exemption from eighty percent of such taxation,
31 followed by two years of exemption from sixty percent of such taxation,
32 followed by two years of exemption from forty percent of such taxation;
33 followed by two years of exemption from twenty percent of such taxation;
34 provided that the tax exemption authorized by this section shall be in
35 addition to any other tax exemption or abatement authorized by law, and
36 provided further, however, that in the event a cooperative, condominium,
37 homesteading or rental project ceases to be subject to one or more
38 provisions of article eighteen of the private housing finance law pursu-
39 ant to the provisions of paragraph (c) of subdivision six-a of section
40 eleven hundred two of such law, any tax exemption authorized pursuant to
41 this section with respect to the eligible property of such project shall
42 terminate.

43 2. Any local law providing for a tax exemption as provided in this
44 section shall require the taxpayer claiming the exemption be in full
45 compliance with the provisions of sections three hundred twelve and
46 three hundred thirteen of the executive law, to the extent that such
47 provisions apply; provided, however, that a taxpayer granted a waiver of
48 compliance as provided in section three hundred thirteen of the execu-
49 tive law shall be deemed to be in compliance with such provisions.

50 § 8. Section 421-f of the real property tax law is amended by adding a
51 new subdivision 9 to read as follows:

52 9. Any local law or resolution providing for a tax exemption as
53 provided in this section shall require the taxpayer claiming the
54 exemption be in full compliance with the provisions of sections three
55 hundred twelve and three hundred thirteen of the executive law, to the
56 extent that such provisions apply; provided, however, that a taxpayer

1 granted a waiver of compliance as provided in section three hundred
2 thirteen of the executive law shall be deemed to be in compliance with
3 such provisions.

4 § 9. Section 421-ff of the real property tax law is amended by adding
5 a new subdivision 9 to read as follows:

6 9. Any local law or resolution providing for a tax exemption as
7 provided in this section shall require the taxpayer claiming the
8 exemption be in full compliance with the provisions of sections three
9 hundred twelve and three hundred thirteen of the executive law, to the
10 extent that such provisions apply; provided, however, that a taxpayer
11 granted a waiver of compliance as provided in section three hundred
12 thirteen of the executive law shall be deemed to be in compliance with
13 such provisions.

14 § 10. Subdivision 7 of section 421-h of the real property tax law, as
15 added by chapter 502 of the laws of 2003, is amended by adding a new
16 paragraph (c) to read as follows:

17 (c) Any local law or resolution providing for a tax exemption as
18 provided in this section shall require the taxpayer claiming the
19 exemption be in full compliance with the provisions of sections three
20 hundred twelve and three hundred thirteen of the executive law, to the
21 extent that such provisions apply; provided, however, that a taxpayer
22 granted a waiver of compliance as provided in section three hundred
23 thirteen of the executive law shall be deemed to be in compliance with
24 such provisions.

25 § 11. Subdivision 7 of section 421-h of the real property tax law, as
26 added by chapter 550 of the laws of 2004, is amended by adding a new
27 paragraph (d) to read as follows:

28 (d) Any local law or resolution providing for a tax exemption as
29 provided in this section shall require the taxpayer claiming the
30 exemption be in full compliance with the provisions of sections three
31 hundred twelve and three hundred thirteen of the executive law, to the
32 extent that such provisions apply; provided, however, that a taxpayer
33 granted a waiver of compliance as provided in section three hundred
34 thirteen of the executive law shall be deemed to be in compliance with
35 such provisions.

36 § 12. Section 421-h of the real property tax law, as added by chapter
37 550 of the laws of 2004, is renumbered section 421-p.

38 § 13. Subdivision 7 of section 421-i of the real property tax law, as
39 added by chapter 397 of the laws of 2005, is amended by adding a new
40 paragraph (c) to read as follows:

41 (c) Any local law or resolution providing for a tax exemption as
42 provided in this section shall require the taxpayer claiming the
43 exemption be in full compliance with the provisions of sections three
44 hundred twelve and three hundred thirteen of the executive law, to the
45 extent that such provisions apply; provided, however, that a taxpayer
46 granted a waiver of compliance as provided in section three hundred
47 thirteen of the executive law shall be deemed to be in compliance with
48 such provisions.

49 § 14. Subdivision 7 of section 421-i of the real property tax law, as
50 added by chapter 181 of the laws of 2006, is amended by adding a new
51 paragraph (c) to read as follows:

52 (c) Any local law or resolution providing for a tax exemption as
53 provided in this section shall require the taxpayer claiming the
54 exemption be in full compliance with the provisions of sections three
55 hundred twelve and three hundred thirteen of the executive law, to the
56 extent that such provisions apply; provided, however, that a taxpayer

1 granted a waiver of compliance as provided in section three hundred
2 thirteen of the executive law shall be deemed to be in compliance with
3 such provisions.

4 § 15. Section 421-i of the real property tax law, as added by chapter
5 181 of the laws of 2006, is renumbered section 421-q.

6 § 16. Subdivision 6 of section 421-j of the real property tax law, as
7 added by chapter 399 of the laws of 2006, is amended by adding a new
8 paragraph (c) to read as follows:

9 (c) Any local law or resolution providing for a tax exemption as
10 provided in this section shall require the taxpayer claiming the
11 exemption be in full compliance with the provisions of sections three
12 hundred twelve and three hundred thirteen of the executive law, to the
13 extent that such provisions apply; provided, however, that a taxpayer
14 granted a waiver of compliance as provided in section three hundred
15 thirteen of the executive law shall be deemed to be in compliance with
16 such provisions.

17 § 17. Subdivision 7 of section 421-j of the real property tax law, as
18 added by chapter 590 of the laws of 2006, is amended by adding a new
19 paragraph (c) to read as follows:

20 (c) Any local law or resolution providing for a tax exemption as
21 provided in this section shall require the taxpayer claiming the
22 exemption be in full compliance with the provisions of sections three
23 hundred twelve and three hundred thirteen of the executive law, to the
24 extent that such provisions apply; provided, however, that a taxpayer
25 granted a waiver of compliance as provided in section three hundred
26 thirteen of the executive law shall be deemed to be in compliance with
27 such provisions.

28 § 18. Section 421-j of the real property tax law, as added by chapter
29 590 of the laws of 2006, is renumbered section 421-r.

30 § 19. Subdivision 7 of section 421-k of the real property tax law is
31 amended by adding a new paragraph (c) to read as follows:

32 (c) Any local law or resolution providing for a tax exemption as
33 provided in this section shall require the taxpayer claiming the
34 exemption be in full compliance with the provisions of sections three
35 hundred twelve and three hundred thirteen of the executive law, to the
36 extent that such provisions apply; provided, however, that a taxpayer
37 granted a waiver of compliance as provided in section three hundred
38 thirteen of the executive law shall be deemed to be in compliance with
39 such provisions.

40 § 20. Paragraphs (b) and (c) of subdivision 5 of section 421-l of the
41 real property tax law, as added by chapter 122 of the laws of 2012, are
42 amended and a new paragraph (d) is added to read as follows:

43 (b) The owner of real property applying for such exemption has satis-
44 fied all outstanding town, county, village and school tax obligations;
45 [~~and~~]

46 (c) Such reconstruction, alteration or improvement is documented by a
47 building permit, if required, for the improvements or other appropriate
48 documentation as required by the assessor and/or code enforcement offi-
49 cer[-]; and

50 (d) Any local law or resolution providing for a tax exemption as
51 provided in this section shall require the taxpayer claiming the
52 exemption be in full compliance with the provisions of sections three
53 hundred twelve and three hundred thirteen of the executive law, to the
54 extent that such provisions apply; provided, however, that a taxpayer
55 granted a waiver of compliance as provided in section three hundred

1 thirteen of the executive law shall be deemed to be in compliance with
2 such provisions.

3 § 21. Section 421-m of the real property tax law is amended by adding
4 a new subdivision 8 to read as follows:

5 8. Any local law or resolution providing for a tax exemption as
6 provided in this section shall require the taxpayer claiming the
7 exemption be in full compliance with the provisions of sections three
8 hundred twelve and three hundred thirteen of the executive law, to the
9 extent that such provisions apply; provided, however, that a taxpayer
10 granted a waiver of compliance as provided in section three hundred
11 thirteen of the executive law shall be deemed to be in compliance with
12 such provisions.

13 § 22. Subdivision 7 of section 421-n of the real property tax law is
14 amended by adding a new paragraph (c) to read as follows:

15 (c) Any local law or resolution providing for a tax exemption as
16 provided in this section shall require the taxpayer claiming the
17 exemption be in full compliance with the provisions of sections three
18 hundred twelve and three hundred thirteen of the executive law, to the
19 extent that such provisions apply; provided, however, that a taxpayer
20 granted a waiver of compliance as provided in section three hundred
21 thirteen of the executive law shall be deemed to be in compliance with
22 such provisions.

23 § 23. Section 467-b of the real property tax law is amended by adding
24 a new subdivision 8-a to read as follows:

25 (8-a) No tax abatement shall be allowable under the provisions of this
26 section unless the taxpayer claiming the abatement is in full compliance
27 with the provisions of sections three hundred twelve and three hundred
28 thirteen of the executive law, to the extent that such provisions apply;
29 provided, however, that a taxpayer granted a waiver of compliance as
30 provided in section three hundred thirteen of the executive law shall be
31 deemed to be in compliance with such provisions.

32 § 24. Section 1102 of the private housing finance law is amended by
33 adding a new subdivision 9 to read as follows:

34 9. No applicant shall be eligible for a contract as provided in this
35 section unless such applicant is in full compliance with the provisions
36 of sections three hundred twelve and three hundred thirteen of the exec-
37 utive law, to the extent that such provisions apply; provided, however,
38 that a taxpayer granted a waiver of compliance as provided in section
39 three hundred thirteen of the executive law shall be deemed to be in
40 compliance with such provisions.

41 § 25. Section 1106-d of the private housing finance law is amended by
42 adding a new subdivision 3 to read as follows:

43 3. No applicant shall be eligible for a grant or loan as provided in
44 this section unless such applicant is in full compliance with the
45 provisions of sections three hundred twelve and three hundred thirteen
46 of the executive law, to the extent that such provisions apply;
47 provided, however, that a taxpayer granted a waiver of compliance as
48 provided in section three hundred thirteen of the executive law shall be
49 deemed to be in compliance with such provisions.

50 § 26. Section 1106-h of the private housing finance law is amended by
51 adding a new subdivision 5 to read as follows:

52 5. Any local law providing for a tax exemption or tax abatement as
53 provided in this section shall require the taxpayer claiming the
54 exemption be in full compliance with the provisions of sections three
55 hundred twelve and three hundred thirteen of the executive law, to the
56 extent that such provisions apply; provided, however, that a taxpayer

1 granted a waiver of compliance as provided in section three hundred
2 thirteen of the executive law shall be deemed to be in compliance with
3 such provisions.

4 § 27. Section 11-242 of the administrative code of the city of New
5 York is amended by adding a new subdivision (k) to read as follows:

6 (k) No tax exemption or abatement shall be allowable under the
7 provisions of this section unless the taxpayer claiming the exemption or
8 the abatement is in full compliance with the provisions of sections
9 three hundred twelve and three hundred thirteen of the executive law, to
10 the extent that such provisions apply; provided, however, that a taxpay-
11 er granted a waiver of compliance as provided in section three hundred
12 thirteen of the executive law shall be deemed to be in compliance with
13 such provisions.

14 § 28. Section 11-243 of the administrative code of the city of New
15 York is amended by adding a new subdivision (ff) to read as follows:

16 (ff) No tax exemption or abatement shall be allowable under the
17 provisions of this section unless the taxpayer claiming the exemption or
18 the abatement is in full compliance with the provisions of sections
19 three hundred twelve and three hundred thirteen of the executive law, to
20 the extent that such provisions apply; provided, however, that a taxpay-
21 er granted a waiver of compliance as provided in section three hundred
22 thirteen of the executive law shall be deemed to be in compliance with
23 such provisions.

24 § 29. Section 11-244 of the administrative code of the city of New
25 York is amended by adding a new subdivision (m) to read as follows:

26 (m) No tax exemption or abatement shall be allowable under the
27 provisions of this section unless the taxpayer claiming the exemption or
28 the abatement is in full compliance with the provisions of sections
29 three hundred twelve and three hundred thirteen of the executive law, to
30 the extent that such provisions apply; provided, however, that a taxpay-
31 er granted a waiver of compliance as provided in section three hundred
32 thirteen of the executive law shall be deemed to be in compliance with
33 such provisions.

34 § 30. Section 11-257 of the administrative code of the city of New
35 York is amended by adding a new subdivision (i) to read as follows:

36 (i) No tax exemption or abatement shall be allowable under the
37 provisions of this section unless the taxpayer claiming the exemption or
38 the abatement is in full compliance with the provisions of sections
39 three hundred twelve and three hundred thirteen of the executive law, to
40 the extent that such provisions apply; provided, however, that a taxpay-
41 er granted a waiver of compliance as provided in section three hundred
42 thirteen of the executive law shall be deemed to be in compliance with
43 such provisions.

44 § 31. Section 26-406 of the administrative code of the city of New
45 York is amended by adding a new subdivision (f) to read as follows:

46 (f) No tax abatement shall be allowable under the provisions of this
47 section unless the taxpayer claiming the abatement is in full compliance
48 with the provisions of sections three hundred twelve and three hundred
49 thirteen of the executive law, to the extent that such provisions apply;
50 provided, however, that a taxpayer granted a waiver of compliance as
51 provided in section three hundred thirteen of the executive law shall be
52 deemed to be in compliance with such provisions.

53 § 32. Section 26-509 of the administrative code of the city of New
54 York is amended by adding a new subdivision (e) to read as follows:

55 (e) No tax abatement shall be allowable under the provisions of this
56 section unless the taxpayer claiming the abatement is in full compliance

1 with the provisions of sections three hundred twelve and three hundred
2 thirteen of the executive law, to the extent that such provisions apply;
3 provided, however, that a taxpayer granted a waiver of compliance as
4 provided in section three hundred thirteen of the executive law shall be
5 deemed to be in compliance with such provisions.

6 § 33. This act shall take effect immediately; provided, however, that:

7 a. the provisions of this act shall expire and be deemed repealed on
8 the same date as section 313 of the executive law expires and is deemed
9 repealed pursuant to subdivision (h) of section 121 of chapter 261 of
10 the laws of 1988, as amended;

11 b. the amendments to section 421-d of the real property tax law made
12 by section six of this act shall not affect the repeal of such section
13 and shall be deemed repealed therewith;

14 c. the amendments to section 467-b of the real property tax law made
15 by section twenty-three of this act shall survive the expiration and
16 reversion of such section as provided in section 17 of chapter 576 of
17 the laws of 1974, as amended; and

18 d. provided that the amendments to section 26-406 of the city rent and
19 rehabilitation law made by section thirty-one of this act shall remain
20 in full force and effect only as long as the public emergency requiring
21 the regulation and control of residential rents and evictions continues,
22 as provided in subdivision 3 of section 1 of the local emergency housing
23 rent control act; and

24 e. the amendments to section 26-509 of the administrative code of the
25 city of New York made by section thirty-two of this act shall not affect
26 the expiration of such section pursuant to section 26-520 of such code
27 and shall expire therewith.