

STATE OF NEW YORK

2382

2017-2018 Regular Sessions

IN ASSEMBLY

January 19, 2017

Introduced by M. of A. HOOPER, LAVINE -- Multi-Sponsored by -- M. of A. D'URSO, M. L. MILLER, SOLAGES -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to abatement of county taxes in special assessing units

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

1 Section 1. Section 425-a of the real property tax law, as added by
2 chapter 383 of the laws of 2002, is amended to read as follows:

3 § 425-a. Abatement of county taxes in special assessing units. 1.
4 Local option. The local legislative body of a county that is a special
5 assessing unit may provide by local law for the partial abatement of
6 county taxes pursuant to this section. [~~Such abatement shall apply to
7 assessment rolls beginning with the roll finally completed in the year
8 two thousand two, and continuing through and including the roll finally
9 completed in the year two thousand fifteen unless such local law is
10 sooner repealed.~~]

11 2. Eligible property. The property of a senior citizen that qualifies
12 for and receives the enhanced exemption pursuant to subdivision four of
13 section four hundred twenty-five of this title shall be eligible to
14 receive the abatement provided by this section.

15 3. Procedure. No separate application shall be required for the abate-
16 ment. The assessor of such special assessing unit shall compute and
17 apply the abatement when extending the tax on eligible property. Eligi-
18 bility for such abatement shall be determined annually; a property that
19 becomes eligible for a year subsequent to the initial year in which such
20 abatement is authorized by local law shall receive the abatement for
21 such subsequent year and for each year thereafter while it remains
22 eligible and until the authorization for the abatement expires. If the
23 enhanced exemption granted pursuant to subdivision four of section four
24 hundred twenty-five of this title is later discontinued or revoked, the

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

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1 abatement granted pursuant to this section shall likewise be discontin-
2 ued or revoked. If eligibility for the abatement or the amount of the
3 abatement changes after the extension of taxes, the assessor shall noti-
4 fy the official responsible for the collection or refund of taxes, who
5 shall calculate and impose or refund the difference in taxes accord-
6 ingly.

7 4. Computation of abatement by local legislative body. (a) The abate-
8 ment granted pursuant to this section shall eliminate all or part of the
9 tax that results from any increase in the general county tax rate appli-
10 cable to the assessment roll finally completed in calendar year two
11 thousand two as compared to the tax rate applicable to the assessment
12 roll finally completed in calendar year two thousand one. It shall not
13 limit increases in tax that result from changes in the full value or
14 taxable value of property or from subsequent tax rate increases or
15 increases in taxes other than the general county tax.

16 (b) The general county tax extended on an eligible parcel shall be
17 abated by the abatement amount, which shall be calculated by multiplying
18 the taxable assessed valuation, after application of all exemptions for
19 which such parcel is eligible for general county tax purposes, by the
20 abatement tax rate determined pursuant to this subdivision, provided
21 that the abatement shall not exceed the general county tax otherwise
22 chargeable to such eligible parcel.

23 (c) The local legislative body shall determine separate abatement tax
24 rates for each class of property, each roll year and each portion of the
25 county for which a general county tax rate is determined. The abatement
26 rate shall be the base abatement tax rate calculated pursuant to this
27 subdivision multiplied by the abatement ratio.

28 (d) The abatement ratio shall be set forth in the local law, as it may
29 be amended from time to time, which adopts the abatement authorized by
30 this section. Such ratio shall be one-half if no other ratio is speci-
31 fied in the local law. In no event shall the abatement ratio be greater
32 than one.

33 (e) For the general county tax levied on the assessment roll finally
34 completed in calendar year two thousand two, the base abatement tax rate
35 for a class shall be the general county tax rate for such class applica-
36 ble to such assessment roll, less the tax rate for such class for the
37 roll finally completed in calendar year two thousand one.

38 (f) In each subsequent year the base abatement tax rate shall be
39 adjusted to account for changes in the level of assessment by multiply-
40 ing the base abatement tax rate calculated pursuant to paragraph (e) of
41 this subdivision by the ratio between the class equalization rate for
42 such class for the roll completed in calendar year two thousand two and
43 the class equalization rate for such class for the assessment roll for
44 such subsequent year.

45 (g) If the equalized tax rate for a class in any year is less than the
46 equalized tax rate for the roll finally completed in calendar year two
47 thousand two but more than the rate for the roll completed in calendar
48 year two thousand one, the base abatement tax rate shall be recalculated
49 by dividing the difference between such equalized tax rates by the class
50 equalization ratio for the roll year of the taxes to be abated.

51 (h) If the equalized tax rate for a class and roll year after calendar
52 year two thousand two is less than the equalized tax rate for the roll
53 completed in calendar year two thousand one, no abatement shall be
54 granted for property in such class for such roll year.

55 (i) For purposes of this section, "class" shall have the meaning
56 provided by section eighteen hundred two of this chapter and "class

1 equalization rate" shall have the meaning provided by section twelve
2 hundred two of this chapter. The term "equalized tax rate" shall mean
3 the general county tax rate for a class and roll year multiplied by the
4 class equalization rate for such class and year.

5 5. Cooperative apartment corporations, trailers and mobile homes. The
6 abatement authorized by this section shall apply to taxes on real prop-
7 erty owned by a cooperative corporation and to trailers and mobile homes
8 to the extent such taxes are attributable to the property of eligible
9 shareholders or owners and shall be credited against the taxes or rent
10 otherwise payable by or chargeable to such eligible individuals in the
11 same manner as is provided for the exemption granted by section four
12 hundred twenty-five of this title.

13 6. Retroactive implementation. A local law adopted pursuant to this
14 section may provide that benefits shall be granted retroactively in
15 respect to all or specified assessment rolls finally completed in or
16 after the year two thousand two. Such local law may provide that the
17 assessor of such special assessing unit shall apply the retroactive
18 abatement as a credit against current taxes for one or more years or may
19 authorize the chief financial officer of the county to refund the excess
20 taxes collected without interest in one or more installments over a
21 period of one or more years.

22 § 2. This act shall take effect immediately and shall be deemed to
23 have been in full force and effect on and after December 31, 2015.