

STATE OF NEW YORK

2382--B

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, RA, SOLAGES -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

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~~] twenty-eight unless such
10 local law is sooner repealed.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~~] qual-
14 ified to receive the abatement provided by this section.

15 3. Procedure. [~~No~~] A separate application shall not be required for
16 the abatement. The assessor of such special assessing unit shall compute
17 and apply the abatement when extending the tax on eligible property.
18 Eligibility for such abatement shall be determined annually; a property
19 that becomes eligible for a year subsequent to the initial year in which
20 such abatement is authorized by local law shall receive the abatement
21 for such subsequent year and for each year thereafter while it remains

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

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1 eligible and until the authorization for the abatement expires. If the
2 enhanced exemption granted pursuant to subdivision four of section four
3 hundred twenty-five of this title is later discontinued or revoked, the
4 abatement [~~granted~~] given pursuant to this section shall likewise be
5 discontinued or revoked. If eligibility for the abatement or the amount
6 of the abatement changes after the extension of taxes, the assessor
7 shall notify the official responsible for the collection or refund of
8 taxes, who shall calculate and impose or refund the difference in taxes
9 accordingly.

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

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

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

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

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

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

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

54 (h) If the equalized tax rate for a class and roll year after calendar
55 year two thousand two is less than the equalized tax rate for the roll

1 completed in calendar year two thousand one, no abatement shall be
2 granted for property in such class for such roll year.

3 (i) For purposes of this section, "class" shall have the meaning
4 provided by section eighteen hundred two of this chapter and "class
5 equalization rate" shall have the meaning provided by section twelve
6 hundred two of this chapter. The term "equalized tax rate" shall mean
7 the general county tax rate for a class and roll year multiplied by the
8 class equalization rate for such class and year.

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

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

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