

# STATE OF NEW YORK

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304

2017-2018 Regular Sessions

## IN ASSEMBLY

January 5, 2017

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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.

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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.