

STATE OF NEW YORK

7076

IN SENATE

(Prefiled)

January 3, 2018

Introduced by Sen. KAVANAGH -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to local laws, ordinances or resolutions providing for the abatement of taxes in a city with a population of one million or more persons

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

1 Section 1. Paragraph a of subdivision 1 of section 467-b of the real
2 property tax law, as amended by chapter 576 of the laws of 1974, is
3 amended to read as follows:

4 a. "Dwelling unit" means that part of a dwelling in which a head of
5 the household resides and which is subject to either the emergency hous-
6 ing rent control law or to the rent and rehabilitation law of the city
7 of New York enacted pursuant to the local emergency housing rent control
8 law, or to the emergency tenant protection act of nineteen seventy-four
9 or is a dwelling unit contained in real property described in subdivi-
10 sion eleven of this section;

11 § 2. Paragraph a of subdivision 1 of section 467-b of the real proper-
12 ty tax law, as amended by chapter 689 of the laws of 1972, is amended to
13 read as follows:

14 a. "Dwelling unit" means that part of a dwelling in which a head of
15 the household resides and which is subject to either emergency housing
16 rent control law or to rent and rehabilitation law of the city of New
17 York enacted pursuant to the local law enacted pursuant to the local
18 emergency housing rent control law or is a dwelling unit contained in
19 real property described in subdivision eleven of this section;

20 § 3. Section 467-b of the real property tax law is amended by adding a
21 new subdivision 11 to read as follows:

22 11. In a city with a population of one million or more, any such local
23 law, ordinance or resolution may provide for the abatement of taxes of
24 such city imposed on:

25 (a) real property originally organized pursuant to article two of the
26 private housing finance law containing dwelling units in which the qual-

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

LBD11633-01-7

1 ifying head of household or their qualifying successor in interest: (i)
2 has a signed agreement with the landlord to limit increases in maximum
3 rent to an amount based on what is ordered by the rent guidelines board
4 for the lifetime of the tenancy, which amount may be less than, equal
5 to, or greater than the amount so ordered by the rent guidelines board,
6 and (ii) is otherwise eligible for the tax abatement provided in this
7 section, regardless of whether such real property is still subject to
8 the regulations of said article; or

9 (b) real property containing dwelling units in which the qualifying
10 head of household or their qualifying successor in interest: (i) has a
11 signed agreement with the landlord to limit increases in maximum rent
12 to an amount equal to or less than those ordered by the rent guidelines
13 board for the lifetime of the tenancy, and (ii) is otherwise eligible
14 for the tax abatement provided in this section;

15 (c) provided, however, that the application for any abatement pursuant
16 to this subdivision shall be subject to the approval of the New York
17 city department of housing preservation and development, in such depart-
18 ment's discretion.

19 § 4. Paragraph b of subdivision 1 of section 467-c of the real proper-
20 ty tax law, as amended by chapter 420 of the laws of 1991, is amended to
21 read as follows:

22 b. "Dwelling unit" means that part of a dwelling in which an eligible
23 head of the household resides and which is subject to the provisions of
24 either Article II, IV, V, or XI of the private housing finance law; or
25 that part of a dwelling which was or continues to be subject to a mort-
26 gage insured or initially insured by the federal government pursuant to
27 section two hundred thirteen of the National Housing Act, as amended, in
28 which an eligible head of the household resides or is a unit in a hous-
29 ing development described in subdivision thirteen of this section.

30 § 5. Section 467-c of the real property tax law is amended by adding a
31 new subdivision 13 to read as follows:

32 13. In a city with a population of one million or more, any such local
33 law, ordinance or resolution may provide for the abatement of taxes of
34 such city imposed on:

35 (a) real property originally organized pursuant to article two of the
36 private housing finance law containing dwelling units in which the qual-
37 ifying head of household or their qualifying successor in interest: (i)
38 has a signed agreement with the landlord to limit increases in maximum
39 rent to an amount based on what is ordered by the rent guidelines board
40 for the lifetime of the tenancy, which amount may be less than, equal
41 to, or greater than the amount so ordered by the rent guidelines board,
42 and (ii) is otherwise eligible for the tax abatement provided in this
43 section, regardless of whether such real property is still subject to
44 the regulations of said article; or

45 (b) real property containing dwelling units in which the qualifying
46 head of household or their qualifying successor in interest: (i) has a
47 signed agreement with the landlord to limit increases in maximum rent to
48 an amount equal to or less than those ordered by the rent guidelines
49 board for the lifetime of the tenancy, and (ii) is otherwise eligible
50 for the tax abatement provided in this section;

51 (c) provided, however, that the application for any abatement pursuant
52 to this subdivision shall be subject to the approval of the New York
53 city department of housing preservation and development, in such depart-
54 ment's discretion.

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

1 (a) the amendments to paragraph a of subdivision 1 of section 467-b of
2 the real property tax law made by section one of this act shall be
3 subject to the expiration and reversion of such section pursuant to
4 section 17 of chapter 576 of the laws of 1974, as amended, when upon
5 such date the provisions of section two of this act shall take effect;
6 and
7 (b) the amendments to section 467-b of the real property tax law made
8 by section three of this act shall survive the expiration and reversion
9 of such section as provided in section 17 of chapter 576 of the laws of
10 1974, as amended.