

STATE OF NEW YORK

874

2017-2018 Regular Sessions

IN SENATE

January 5, 2017

Introduced by Sen. ORTT -- 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 establishing a green development home tax exemption

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

1 Section 1. The real property tax law is amended by adding a new
2 section 431 to read as follows:

3 § 431. Green development home tax exemption. 1. As used in this
4 section, the following terms shall have the following meanings:

5 (a) "Municipality" means any town, city or village, except for a city
6 having more than one million inhabitants.

7 (b) "Applicant" means any person obligated to pay real property taxes
8 on the property for which an exemption from real property taxes under
9 this section is sought.

10 (c) "Certified silver" shall mean (i) certified by the NAHB national
11 green building certification program at a performance point level of
12 silver or better, or (ii) LEED for new construction certified silver or
13 better.

14 (d) "Green development neighborhood" shall mean a subdivision,
15 consisting of new one, two or three family residences that is (a) either
16 a green development or LEED-ND certified, and (b) subject to deed
17 restrictions or other covenants running with the land which require all
18 residences within the subdivision to be constructed so as to be certi-
19 fied silver.

20 (e) "Green development" shall mean a subdivision development with a
21 performance point level of four stars as rated by the NAHB.

22 (f) "LEED" shall mean the United States green building council leader-
23 ship in energy and environmental design rating system.

24 (g) "Residence" shall mean a one, two or three family residential
25 structure.

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

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1 (h) "LEED-ND" shall mean LEED for neighborhood development.

2 (i) "NAHB" shall mean the national association of home builders.

3 (j) "Person" means an individual, corporation, limited liability
4 company, partnership, association, agency, trust, estate, foreign or
5 domestic government or subdivision thereof, or other entity.

6 2. (a) The local legislative body of any municipality may, by local
7 law, provide for the exemption of real property from taxation as
8 provided in this section. Upon the adoption of such a local law, the
9 county in which such municipality is located may, by local law, and any
10 school district, all or part of which is located in such municipality,
11 may, by resolution, exempt such property from its taxation in the same
12 manner and to the same extent as such municipality. Upon the adoption of
13 such a local law, residential and common area real property within a
14 green development neighborhood meeting the requirements of paragraph (b)
15 of this subdivision shall be exempt from taxation and special ad valorem
16 levies to the extent of thirty-five percent of the assessed value of
17 such real property. Such local law shall provide for the period of time
18 during which such exemption shall continue, but in no event longer than
19 twenty years for each parcel which applies for such exemption.

20 (b) Upon obtaining a LEED-ND certification or green development
21 certification, a developer shall file with the tax assessor of the
22 assessing unit a copy of such certification together with a map of the
23 subdivision and evidence that all of the residential parcels within the
24 subdivision are subject to deed restrictions or covenants running with
25 the land which require residences to be constructed so as to be certi-
26 fied silver. Individual residential parcels within the subdivision shall
27 be entitled to a tax exemption as provided in the local law or resol-
28 ution upon submission to the tax assessor of documentation that the
29 construction is certified silver. Common area and vacant parcels within
30 the subdivision shall be exempt as provided in the local law or resol-
31 ution upon submission of the certification and map to the assessor by
32 the developer.

33 (c) An exemption under this section shall be granted only upon appli-
34 cation by the owner of such real property on a form prescribed by the
35 commissioner. Such application shall be filed with the assessor of the
36 municipality or county having the power to assess property for taxation
37 on or before the appropriate taxable status date of such municipality or
38 county.

39 (d) If the assessor is satisfied that the applicant is entitled to an
40 exemption pursuant to this section, he or she shall approve the applica-
41 tion and such real property shall thereafter be exempt from taxation and
42 special ad valorem levies as provided in this section commencing with
43 the assessment roll prepared after the taxable status date following the
44 submission of an application to the assessor. The assessed value of any
45 exemption granted pursuant to this section shall be entered by the
46 assessor on the assessment roll with the taxable property, with the
47 amount of the exemption shown in a separate column.

48 (e) No such exemption shall be granted unless construction of resi-
49 dences within a green development neighborhood was commenced subsequent
50 to the date on which the municipality's local law took effect.

51 § 2. This act shall take effect on the one hundred twentieth day after
52 it shall have become a law. Effective immediately, the addition, amend-
53 ment and/or repeal of any rule or regulation necessary for the implemen-
54 tation of this act on its effective date is authorized to be made on or
55 before such date.